

CITATION TOOLS FOR TAXATION AND OTHER PUBLICATIONS

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ABSTRACT

Apart from the common cry of 'publish or perish', academics are confronted with an additional pressure to show where their work has been cited. This is partly to overcome the claim that academic writing is only for academia's blinkered ivory tower existence. Unfortunately, there exists irony in that many refereed journal articles are often only read by other academics, whereas many non-refereed journal articles might be more widely read by relevant practitioners working in the article's field of study. Practitioners are often the individuals, groups or organisations that help fund universities with contribution made towards professorial chairs, lecture theatres or libraries, for example.¹

Given the nature of this research topic, parts of this paper are written in essay style from the perspective of the author. The ultimate aim of this paper is to illustrate the myriad of sources which can be used to assist academics in identifying where their publications have been cited, both within refereed journals and non-refereed journals and practitioner journals as well as elsewhere. Accordingly, this paper provides many examples of searches conducted by the author with a particular emphasis on taxation publications. The limitations concerning numerous publications and electronic sources are also highlighted.

Keywords: citation tools, publication, indexes, databases

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¹ Relevantly, on 25 March 2007, the University of New South Wales ('UNSW') announced the appointment of Professor Bob Deutsch as the first KPMG sponsored Professor of Taxation at the Australian School of Taxation ('Atax') in the Faculty of Law. Furthermore, at Oxford University, Judith Freedman was appointed as the KPMG Chair in Tax Law in October 2001; in 2013 law firm Pinsent Masons took over the funding of this Chair position with it having since been renamed the Pinsent Masons Chair in Tax Law. In addition, Herbert Smith Freehills funds the law libraries at both the University of Sydney and the UNSW, with naming rights to these libraries.

I INTRODUCTION

There is no doubt that most academics are required to research as part of their role. Accordingly, it stands to reason that there is great utility in academics not only maintaining records of the articles they have written, but also being cognisant of the location in which those works have subsequently been cited. On this point, citation tools are often used by academics to boost their chance of promotion. Unfortunately however, there is not one central location to approach to ascertain where certain publications were, or may be, cited. For example, academic works may be cited in a variety of sources such as textbooks, journal articles, law reform commission reports, government reports, legal encyclopaedias or during parliamentary debates.

The motivation for writing this paper, largely stems from the authors' personal experience which is testament to the need to be aware of where academic works are cited. Relevantly, over ten years ago, an Australasian Tax Teachers Association ('ATTA') member, prior to their promotion as professor, approached the author to ascertain where their publications had been cited. Later, in 2019 and following the passing of an ATTA member, the author thought it would be a useful exercise to not only compile a list of the deceased's publications but also to ascertain where their publications had since been cited.² In light of these two experiences, it is likely other academics are interested — or would derive value — in the exercise of identifying where their publications have been cited.

Against this background, this paper seeks to outline how an Australian academic might go about finding where their publications have been cited. This paper focuses primarily on social sciences such as taxation, law and economics. Accordingly, the tools used for citation purposes will be those existing in these subject areas.

II STARTING AT THE BEGINNING

When authors prepare works for publication there are variations in how their names might appear when published. Sometimes, their name appears as given name and surname; sometimes, the authors' name appears as initial/s and surname, and other times it might appear as an abbreviated given name and surname. This poses problems with respect to how the publication is cited, and a similar problem also occurs with case party names.³

It is important to note that a good understanding of Boolean search operators can often be instrumental to identifying a large number of cited works. This will be briefly

² See Australasian Tax Teachers Association ('ATTA'), 'ATTA News' (Newsletter, August 2019) item 7 <atta.network/s/2019_ATTA_News_Full_Year.pdf>.

³ For example, many years ago when searching how many cases had cited *Breen v Williams* (1996) 186 CLR 71, AustLII at the time, had listed this case under the given name of the appellant Julie Breen v Cholmondeley W Williams, so it was difficult to update this case as subsequent references to this case normally only used the surnames of the parties. This has since changed within AustLII.

demonstrated below and remains practically relevant for what is discussed in Part IV of this paper.

A A Series of Worked Examples

When teaching legal research at UNSW Law, students are often tasked with finding essays by former Chief Justice Robert French on judicial activism. Using the Informit AGIS Plus Text ('Informit') database,⁴ students routinely type in the search bar 'Robert French judicial activism' which returns one result: French, Robert, 'Judicial Review: Populism, the Rule of Law, Natural Justice and Judicial Independence' (2017) 44(9) *BRIEF* 19–24. When students are subsequently informed to type into the Informit search bar 'French judicial activis*' they are surprised to identify that, in addition to the above result, two more search results appear:

- French, RS, 'Judicial Activism: The Boundaries of the Judicial Role' (2010) 10(1) *Judicial Review* 1–10.
- French, Robert, 'Judicial Activists: Mythical Monsters?' (2008) 12 *Southern Cross University Law Review* 59–74.

From the above, it can be observed that in some citations, the former Chief Justice is listed as French, Robert and in others as French, RS. It should be noted that the word 'activist' was truncated by way of Boolean search operator to 'activis*' in order to enable a variety of other search possibilities such as both 'activism' and 'activist'.

Further to this example, in the tax sphere there are a myriad of different ways that Professor Rick Krever may be cited. Sometimes Professor Krever is listed as 'Krever, Richard', 'Krever, Rick', 'Krever, RE' or 'Krever, R'. Relevant examples include:

- Krever, Rick, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10(1) *Revenue Law Journal* v–viii.
- Yue Mei, Guo and Krever, Richard, 'Tax Expenditure Scholarship and Analysis in China' (2019) 34(1) *Australian Tax Forum* 199–219.
- Li, N and Krever, RE, '24 Years Later – China Finally Centralizes its Tax Administration' (2018) 90(5) *Tax Notes International* 539–544.

It follows that, if someone wished to see if any of the above works by Professor Krever had been cited elsewhere, they would have to identify and cite the different ways that Professor Krever has been cited in the examples above.

As a final example, the late Robert Baxt often wrote under his shortened given name, 'Bob', however as an author of numerous textbooks he would write more formally under his full given name, 'Robert', and sometimes using only the initial of his given name, 'R'.⁵

⁴ RMIT University, 'Informit AGIS Plus Text' (Web Page, 2020) <<https://www.informit.org/informit-agis-plus-text>>.

⁵ See, eg, Robert Baxt, Ashley Black and Pamela Hanrahan, *Securities and Financial Services Law* (LexisNexis Butterworths, 7th ed, 2008); R Baxt, *Auditors and Accountants: Their Role, Liabilities and*

Accordingly, as can be seen from the above worked examples, it is likely to be easier to find citations to relevant works if a consistent given name and surname are provided in publications. Otherwise, searches would have to be performed using the myriad of variations that exist in relation to the author's name.

Nevertheless, there remain limitations with either approach, such as where the author shares their name with many others. For example, if searching for works by 'Chris Evans', the searcher may return results related to the ATTA member, Chris Evans, or the Hollywood actor who possesses the same name. Moreover, out of two known Australian academics who share the same name, one of the academics recently had to insert a middle name into their publications to avoid confusion with the other academic who shares the same name.⁶

III WHY CAN ONE NOT SIMPLY RELY ON 'DR GOOGLE'?

One of the first ports of call for many people when seeking to source additional information is 'Dr Google'. Unfortunately however, Google cannot find all the places where work has been cited due to Google's limited access to subscription websites. There is little doubt that subscription websites form a large part of where academic works are likely to appear and be cited. Moreover, there are some websites that do not allow Google to search within their website. For example, it is the author's understanding that Google is prevented from accessing parts of the Australasian Legal Informative Institute's ('AustLII') website.

Notwithstanding, there are occasions where Google can sometimes find some citations that appear in books as Google will often reproduce parts of books. On this point, one of the benefits of Google is the Google Scholar website⁷ which allows researchers to narrow their searches to scholarly materials. Where an academic searches on Google Scholar and the academic's institution subscribes to something found on Google Scholar, accessing the resource may be streamlined; this is due to the fact that with one click the full text of the material in question can be accessed via the institutions subscription.

Another useful feature of Google Scholar is Google Scholar MyCitations which allows researchers to find their publications and to see where their works have been cited. Notwithstanding, Google Scholar MyCitations is a feature accessible through a registered Google Scholar account which must be set-up by the academic prior to use.

Duties (CCH Australia, 3rd ed, 1987); Bob Baxt, 'Directors' Counsel: Bank Robbery' (2018) 34(2) *Company Director* 36.

⁶ In the Wikipedia entry for Ann Kirsten Carr-Boyd, it has 'Her quasi-namesake and fellow Australian composer Anne Boyd is no relation': Wikipedia, 'Ann Carr Boyd' (Web Page, 15 January 2019) <https://en.wikipedia.org/wiki/Ann_Carr-Boyd>.

⁷ *Google Scholar* (Web Page, 2020) <<https://scholar.google.com/>>.

IV SOURCING CITED WORKS

There are a variety of tools and resources that can be accessed to identify cited works. A number of these are explored below. It should be noted however, that when using these tools and resources, the use of search terms and Boolean search operators (as explored in Part II above) remains relevant.

A Citation Indexes

Australian universities use a variety of tools to identify where the works of their academics have been cited – these are commonly known as citation indexes, databases or repositories. For example, at UNSW Sydney and Canberra, the library utilises a Research Outputs System ('ROS') to record academic works.⁸ This service allows you to identify where your works have been cited via a regular email.

Furthermore, the UNSW Library website offers a Publishing Strategy Guide that lists various tools and suggests that:

[m]easuring your impact is about identifying evidence that your work is influencing either other scholars or the wider world. Most research will be best represented using a combination of quantitative and qualitative approaches to measure impact, although this can differ vastly by field.⁹

Within the Publishing Strategy Guide, a number of tools are identified to assist researchers in finding metrics relevant to their chosen field. The ones of particular interest to the social sciences include:

- Scopus.¹⁰ This service 'combines a comprehensive, curated abstract and citation database with enriched data and linked scholarly content.'¹¹
- Google Scholar's MyCitations. Once this service is properly set-up by a researcher, the service often recognises various publications made by the account holder. However, given its wide search parameters, the service can sometimes identify sources that are authored by someone with the account holder's name, however were not actually authored by that person.
- Journal Citation Reports¹² ('JCR') database which:
can show the highest impact journals, most frequently used journals, hottest journals and largest journals, et cetera[.] The JCR has two editions: JCR Science Edition containing data

⁸ UNSW Library, 'Research Outputs System (ROS)' (Web Page, 2020) <<https://www.library.unsw.edu.au/research/managing-and-evaluating-your-research/ros>>.

⁹ UNSW Library, 'Publishing Strategy Guide' (Web Page, 2020) <<https://subjectguides.library.unsw.edu.au/publishing/measurement>>.

¹⁰ Elsevier B.V, 'Document Search', *Scopus* (Web Page, 2020) <<https://www.scopus.com/search/form.uri?display=basic>>.

¹¹ Elsevier B.V, 'Scopus' (Web Page, 2020) <https://www.elsevier.com/solutions/scopus?dgcid=RN_AGCM_Sourced_300005030>.

¹² Clarivate, 'InCites Journal Citation Reports' (Web Page, 2020) <<https://jcr.clarivate.com/>>.

from roughly 5,000 journals in the areas of science and technology. JCR Social Science Edition containing data from roughly 1,500 journals in the social sciences.¹³

While the UNSW Library recommends and subscribes to the above resources, among many others, it is the author's understanding that the University of Melbourne uses Minerva¹⁴ and the University of Queensland uses eSpace,¹⁵ which are both research repositories with similar functionality and use as the UNSW's ROS.

While there are a number of online citation indexes that identify cited works, some external programs can also be used to identify publications. One relevant example includes Anne-Wil Harzing's Publish or Perish website¹⁶ which 'is a software program that retrieves and analyses academic citations'. According to the Publish or Perish website, the software program is relevant when applying for promotion or performance appraisal and is ultimately:

designed to help individual academics to present their case for research impact to its best advantage, even if you have very few citations. You can also use it to decide which journals to submit to, to prepare for a job interview, to do a literature review, to do bibliometric research, to write laudations or obituaries, or to do some homework before meeting your academic hero. Publish or Perish is a real Swiss army knife.¹⁷

B Journal Articles

Journal articles can appear on a variety of databases, such as those previously mentioned. However, when trying to identify cited journal articles researchers need access not only to a journal index, but to a journal index with full text content and to electronic full text databases.

It should be noted that if a journal index with some full text articles is used, inputting the academic's name is unlikely to yield relevant results where the academic has been cited elsewhere. This is because the indexing only covers a brief description of the journal article and not the full text, for example Informit. However, some journal indexes do cover some of the full text content, for example LegalTrac.¹⁸

¹³ UNSW Library, 'Database: Journal Citation Reports' (Web Page, 2020) <https://primoa.library.unsw.edu.au/primo-explore/fulldisplay/UNSW_ALMA61158503640001731/UNSW>.

¹⁴ The University of Melbourne, 'University Library: Minerva Access' (Web Page, 2020) <<https://minerva-access.unimelb.edu.au/>>.

¹⁵ The University of Queensland, 'UQ eSpace' (Web Page, 2020) <<https://espace.library.uq.edu.au/>>.

¹⁶ Anne-Wil Harzing, 'Publish or Perish' (Web Page, 14 June 2020) <<https://harzing.com/resources/publish-or-perish>>.

¹⁷ Ibid.

¹⁸ Gale Cengage Company, 'Gale OneFile: LegalTrac' (Web Page, 2020) <<https://www.gale.com/intl/c/legaltrac>>.

Ultimately, the best way to discover where one has been cited in legal and possibly some taxation journals is the use of full text journal databases¹⁹ such as:

- The Attorney-General's Information Service (Attorney-General's Department Library, Canberra). Since 1973 this service indexes the journals received in the Attorney-General's Department Library in Canberra. It also contains the full text of many Australian law journals.
- AustLII²⁰ which contains the full text of most Australian and New Zealand academic law journals.
- The Australian Legal Journals Index ('ALJI').²¹ Using the Attorney-General's Information Service as its base, this database also includes the full text of ThomsonReuters journals.
- The Australian Public Affairs Information Service ('APAIS') is available via the National Library of Australia ('NLA').²² The NLA is the depository of all Australian publications, APAIS indexes many Australian legal, tax, economics and accounting journals with some full text.
- HeinOnline²³ is a United States ('US') based full text service of US and overseas law journals.
- International Bureau of Fiscal Documentation ('IBFD') Tax Research Platform²⁴ allows access to the full text of journal articles, monographs and other materials published by the IBFD.
- LegalTrac (Gale)²⁵ is a US based journal index with many of the articles indexed in full text.
- Lexis Advance²⁶ allows subscribers to access the content of LexisNexis depending on the institution's subscription. Content may range from those found in various jurisdictions such as Australia, New Zealand, the United Kingdom and the US.
- Social Science Research Network ('SSRN').²⁷ According to the SSRN website, 'SSRN's eLibrary provides 900,457 research papers from 441,886 researchers in

¹⁹ Some of these databases do not have the full text of every journal article indexed.

²⁰ AustLII, 'Australasian Legal Information Institute' (Web Page, 2020) <<http://www.austlii.edu.au>>.

²¹ Thomson Reuters (Professional) Australia Limited ('Thomson Reuters'), 'Australian Legal Journals Index Online' (WebPage, 2020) <<http://sites.thomsonreuters.com.au/journals/alji>>.

²² National Library of Australia, 'APAIS: Australian Public Affairs Information Service, A Subject Index to Current Literature' (Web Page, 2020) <<https://catalogue.nla.gov.au/Record/79092>>.

²³ *HeinOnline* (Web Page, 2020) <<https://home.heinonline.org/>>.

²⁴ IBFD, 'Tax Research Platform' (Web Page, 2020) <<https://research.ibfd.org/#/>>.

²⁵ Gale Cengage Company (n 17).

²⁶ Formerly called Lexis Advance Pacific prior to the end of 2019. LexisNexis, 'Lexis Advance' (Web Page, 2020) <<https://advance.lexis.com>>.

²⁷ Elsevier, 'SSRN' (Web Page, 2020) <<https://www.ssrn.com/index.cfm/en/>>.

more than 50 disciplines'.²⁸ Many academics publish initially in SSRN prior to finalising their work for publication.

- The Tax Institute²⁹ website allows subscribers to access the full text of The Tax Institute's publications.
- WestLaw AU³⁰ allows subscribers to access the content of Thomson Reuters' Australian publications. The content accessible however, will depend on the institution's subscription.
- WestLaw International³¹ allows subscribers to access the content of Thomson Reuters' depending on the institution's subscription. Content may range from those found in various jurisdictions such as Australia, New Zealand, the United Kingdom and the US.

C Textbooks and Monographs

As many textbooks and monographs are not available electronically, identifying cited works that appear in these forms can be a difficult task to perform. However, there are notable exceptions to this general proposition as some databases do provide access to textbooks and monographs. Relevant examples include the IBFD Tax Research Platform, Cambridge Core³² (the new books and journals platform from Cambridge University Press) and Oxford Digital.³³

People can also (unreliably) rely on word-of-mouth — for example, sometimes, people will notify an author when they have seen that author's work cited in another work. While this method might inform an author of a new work which has cited their publication that they would otherwise be unaware of, this method is not without obvious limitations. These limitations include the requirement for people to inform one of their cited works, which in reality, is unlikely to occur with every instance a work is cited.

As mentioned earlier, Google Scholar does reproduce a select number of pages from numerous books. If an author is fortunate enough, their publications might be cited in the reproduced pages. This is not a reliable source however. Nevertheless, with the advent of

²⁸ Ibid. It should be noted this was the case as of 15 December 2019.

²⁹ The Tax Institute, 'Search and Access' (Web Page, 2020) <<https://www.taxinstitute.com.au/resources/search-and-access/search-and-access>>.

³⁰ Thomson Reuters, 'Westlaw: Legal Research Now and for Tomorrow' (Web Page, 2020) <<https://legal.thomsonreuters.com.au/products/westlaw/>>.

³¹ Thomson Reuters, 'International Materials' (Web Page, 2020) <<http://www.westlawinternational.com/>>.

³² Cambridge University Press, 'Cambridge Core: The Home of Academic Content' (Web Page, 2020) <<https://www.cambridge.org/core/>>.

³³ Oxford University Press Australia and New Zealand, 'Oxford Digital' (Web Page, 2020) <<https://www.oxforddigital.com.au/>>.

books increasingly becoming available electronically, an author's chances of finding their works cited have naturally increased.

D Legal Encyclopaedias

In Australia and New Zealand there are three major legal encyclopaedias:

- Halsbury's Laws of Australia³⁴ by LexisNexis Australia.
- The Laws of Australia³⁵ by Thomson Reuters.
- The Laws of New Zealand³⁶ by LexisNexis New Zealand.

Relevantly, each legal encyclopaedia adopts a different subject heading for taxation:

- Halsbury's Laws of Australia uses 'Taxation and Revenue'.
- The Laws of Australia uses 'Revenue Law'.
- The Laws of New Zealand uses 'Revenue'.

It is common for academics to find their publications cited in the above works.³⁷

E Law Reform Commission Reports

There have been numerous reviews into taxation matters in both Australia and New Zealand. Most of these reviews have been government reports chaired by an eminent person, rather than by the various Law Reform Commissions. To ascertain whether an academic has been cited in various Law Reform Commission publications, it is useful to search the Australasian Law Reform Library³⁸ which is available on the AustLII website. This library contains 'databases of law reform reports of all permanent Australian and New Zealand law reform bodies'.³⁹ This is likely to be far more productive than searching the websites for each individual Law Reform Commission.

³⁴ LexisNexis, 'Halsbury's Laws of Australia - Online' (Web Page, 2020) <<http://www2.lexisnexis.com.au/sites/en-au/products/halsburys-laws-of-australia-online.page>>.

³⁵ Thomson Reuters, 'The Laws of Australia' (Web Page, 2020) <<https://legal.thomsonreuters.com.au/the-laws-of-australia/productdetail/37460>>.

³⁶ LexisNexis, 'The Laws of New Zealand' (Web Page, 2020) <<http://www.lexisnexis.co.nz/en-nz/products/the-laws-of-new-zealand.page>>.

³⁷ See, eg, R Krever, 'The Capital Gains Tax Consequences of Litigation' (1997) 71 *Australian Law Journal* 699, cited in Westlaw AU, *The Laws of Australia* (online at 1 June 2016) 33 Torts, '33.10 Damages' [33.10.570]; M Stewart, 'Towards Flow Through Taxation of Limited Partnerships: It's Time to Repeal Division 5A' (2003) 32 *Australian Tax Review* 171, cited in LexisNexis, *Halsbury's Laws of Australia* (online at 16 November 2020) 305 Partnerships and Joint Ventures, 'Further References - Partnerships and Joint Ventures'.

³⁸ AustLII, 'Australasian Law Reform Library' (Web Page, 2020) <<http://www.austlii.edu.au/au/special/lawreform>>.

³⁹ Ibid.

F Government Reports

Nowadays, many government reports are available electronically. Accordingly, whenever a new government report is available, an academic can review the report for citations of their works by using the 'Control F' function (Windows users) or the 'Command F' function (Macintosh users), and inputting their name to see if they have been cited. Unfortunately, given the breadth of government organisations and reports, there does not appear to be a single location or website that searches *all* available government reports. Furthermore, not all government reports are available electronically — many government reports issued prior to the advent of the internet remain undigitised.

Notwithstanding, as mentioned earlier in this paper, it remains useful for academics to have a wide network of people who can identify and report instances where their fellow colleagues have been cited.

G Parliamentary Debates

Sometimes, academic works can also be cited by both Federal and State Parliaments. Accordingly, it can be useful for academics to review *Hansard* to ascertain whether any of their works have been referred to in Parliament. Notably, however, each jurisdiction maintains its own *Hansard* record⁴⁰ and accordingly, performing these searches could prove tedious to one, perform or two, to filter the results.⁴¹

H Court Judgments

Tax academics are cited in court judgments. However, many academics do not get cited and it is the author's suspicion that this might be because the articles are 'too academic' and might neglect some of the practicalities associated with a particular case. Notwithstanding, tax textbooks authored by academics often get cited ahead of refereed tax journal articles. However, there are some exceptions to this general assertion.⁴²

The author notes that following initial presentation of this paper at the 2020 ATTA Conference, an audience member was informed by another ATTA member that one of

⁴⁰ See, eg, Parliament of Australia, 'Hansard' (Web Page, 2020) <https://www.aph.gov.au/Parliamentary_Business/Hansard>; Parliament of Victoria, 'Hansard' (Web Page, 2020) <<https://www.parliament.vic.gov.au/hansard>>.

⁴¹ For example, a search of Australian Federal Hansard for 'Neil Warren' returned 100 search results when the search was limited to 1995–2019. However, when searching for 'Warren, Neil' and 'Warren Neil', zero results were returned. As a further example in a New Zealand context, a search of New Zealand Hansard for 'Craig Elliffe' returned 10 results.

⁴² See, eg, B Tran-Nam, 'Tax Reform and Tax Simplification: Some Conceptual Issues and a Preliminary Assessment' (1999) 21(3) *Sydney Law Review* 500, 505–506, cited in *Commissioner of Taxation v Scully* (2000) 201 CLR 148; R Krever, 'Taming Complexity in Australian Income Tax' (2003) 25(4) *Sydney Law Review* 467, cited in *Commissioner of Taxation v Stone* (2005) 222 CLR 289; Graeme Cooper, Robert Deutsch and Richard Krever, *Cooper, Krever and Vann's Income Taxation: Commentary and Materials* (Lawbook Company, 1993, 2nd ed), cited in *Federal Commissioner of Taxation v Rowe* (1997) 187 CLR 266.

their publications⁴³ had been cited in the High Court of Australia.⁴⁴ This further solidifies the power and value of networks informing researchers of the possible places where publications have been cited.

To briefly examine the impact and reach of some Australian and New Zealand tax journals within judgments of the High Court of Australia, the author tallied up how many times journal articles from various Australian and New Zealand tax journals had been cited in judgments of the High Court of Australia. The results are as follows:⁴⁵

JOURNAL	NUMBER OF SEARCH RESULTS
<i>Australian Tax Forum</i>	1
<i>Australian Tax Review</i>	8
<i>Journal of Australian Taxation</i>	3
<i>New Zealand Journal of Taxation Law and Policy</i>	2

From these results, it can be identified that the *Australian Tax Review* is cited more frequently than other academic tax journal articles. One rationale might be distilled from the notion that the *Australian Tax Review* is aimed at practitioners and it is likely the judiciary prefers to cite articles aimed at practitioners ahead of more scholarly articles.

4 ATTA Patrons Award

In the ATTA News during 2019, The Hon Tony Pagone, former judge of the Federal Court, offered to sponsor an annual ATTA Patron's Award for ATTA members. The award is for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is worth AUD1,000 and nominations will need to include:

- the name of the person who is nominated for the award; and
- detail(s) of the engagement with judiciary.

The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

⁴³ N Augustinos, 'Blackhole expenditures and the operation of Section 40-880' (2009) 38 *Australian Tax Review* 100.

⁴⁴ *Commissioner of Taxation v Sharpcan Pty Ltd* (2019) 93 ALJR 1147.

⁴⁵ It should be noted that this review was current as of 15 December 2019. The author acknowledges that there are noticeable limitations to this review and further, that the results are biased as only the High Court of Australia was examined. A widened search parameter including more Australian and New Zealand courts would have yielded different results.

The inaugural award was presented at the ATTA Conference in 2020 by Justice Pagone. During the 2020 ATTA Conference, the first recipient was announced as Professor Craig Elliffe from the University of Auckland.

I Social Media (Twitter)

Many organisations and academics have social media accounts including Twitter and/or LinkedIn.⁴⁶ Nowadays, with the rise of social media, these platforms can be used to disseminate, cite and refer to academic works. As mentioned earlier, however, people seeking to review these sites for citations must be diligent to ensure the account they are searching is indeed a legitimate account for the intended organisation or person.⁴⁷

J Serendipity

By the term 'serendipity', the author means that sometimes an academic's work may be found where the citation omits the academic's name as author.⁴⁸

Other times, an academic's work may be cited but the citation misspells the author's name.⁴⁹

K Acknowledgements and Refereeing

Many academics assist with the publications of colleagues or others, sometimes by proofreading a journal article or providing referee reports. This begs the question: How many academics have compiled a list of the places where they have been acknowledged? It would be no surprise to many that the list would be over a page long. The value in compiling a list of publications, citations as well as further acknowledgements is instrumental — it constitutes recognition of the hard work academics perform and it ought to be recognised.

⁴⁶ See, eg, 'ato.gov.au', *Twitter* (Profile, 2020) @ato_gov_au <https://twitter.com/ato_gov_au?lang=en>; 'The Tax Institute', *Twitter* (Profile, 2020) @TaxInstituteOz <<https://twitter.com/TaxInstituteOz>>; 'OECD Tax', *Twitter* (Profile, 2020) @OECDtax <<https://twitter.com/oectxtax?lang=en>>.

⁴⁷ For example, Professor Brett Freudenberg does not use Twitter, whilst an account with a similar name appears on the Twitter platform: 'Bret Freudenberg', *Twitter* (Profile, 2020) @BretFreudenberg <<https://twitter.com/bretfreudenberg?lang=en>>.

⁴⁸ See, eg, Colin Fong, 'Researching the Legal Aspects of Asylum Seekers and Refugees in Australia, Canada, and the United Kingdom', *GlobalLex* (Web Page, November 2007) <https://www.nyulawglobal.org/globalex/Legal_aspects_asylum_refugees_Australia_Canada_UK_EU.html>, cited in Sharona Brookman, 'Research Guide: Immigration and Refugee Law', *Osgoode Hall Law School Library* (Document, 2008) <<http://library.osgoode.yorku.ca/documents/immigrationandrefugee.pdf>>. Note author name 'Colin Fong' was omitted in Brookman's Research Guide.

⁴⁹ See, eg, Margaret James and Colin Fong, *James Bibliography: The Australian Aborigine – The Application of the Law* (University of Sydney Law School Library, 2nd ed, 1976) vii, cited in CJ Brockwell, *Aborigines and the Law: A Bibliography* (Canberra: Research School of Sciences (ANU), 1979) 63. Note Fong was incorrectly cited as 'Pong'.

Unfortunately however, while many academics also become referees for various journal articles, much of this work is often unrecognised due to the refereeing process remaining confidential and consequently, the work performed in this regard often goes unnoticed.

L Controversial Comments and Citations

It should be acknowledged that even commentary of a controversial nature can easily be cited once made and entering the public domain. For example, in Sydney, radio host Alan Jones⁵⁰ caused commotion when he made some comments about New Zealand Prime Minister Jacinda Ardern on 14 August 2019.⁵¹

These comments were widely cited in print and electronic media, as well as various social media platforms. Ultimately, this is likely to apply to controversial comments made in academic works — Is this what our goal as academics is about?

V CONCLUSION

This paper briefly outlined the various places that academics can find out where their works have been cited. Some of these places might be familiar to most tax academics, while some may have previously be unknown. As illustrated in the above discussion, there is, unfortunately, not just one source to review, but a myriad of sources that academic works can be cited. There is great power and value in academics maintaining networks of colleagues and other professionals who inform researchers of the possible places where their publications have been cited.

Maintaining a list of publications, citations and acknowledgements is likely to be useful where academic employers require an employee to show the impact of their work in the wider community and profession. Often, academics who are regularly cited in the media are feted by their employers. As alluded to above, controversial comments should be both spoken and treated carefully. While these comments may result in those a greater number of citations, is this an area where academic integrity is being questioned?

The author notes that, for those academics with little available time, a research assistant might be available to help identify the places where your works have been cited.

⁵⁰ Jones retired from radio broadcasting at the end of May 2020.

⁵¹ See Velvet Winter, 'Twitter Comes for Alan Jones After he Tells PM to "Shove a Sock" Down Jacinda Ardern's Throat', *SBS The Feed* (online, 15 August 2019) <<https://www.sbs.com.au/news/the-feed/twitter-comes-for-alan-jones-after-he-tells-pm-to-shove-a-sock-down-jacinda-ardern-s-throat>>.

It is the author's understanding that Jones subsequently apologised for his comments.

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