

# eJournal of Tax Research

Volume 11, Number 2

December 2013

## CONTENTS

114

Editorial Announcement

**Binh Tran-Nam and Nolan Sharkey**

115

The developing international framework and practice for the exchange of tax related information: evolution or change?

**Michael Dirkis and Brett Bondfield**

138

Interpreting tax statutes: imposing purpose on a results based test

**Rodney Fisher**

157

Attitudes toward municipal income tax rates in Sweden: Do people vote with their feet?

**Niklas Jakobsson**

176

Strengthening the validity and reliability of the focus group as a method in tax research

**Vince Mangioni and Margaret McKerchar**

191

Taxing capital gains – views from Australia, Canada and the United States

**John Minas and Youngdeok Lim**

216

Tax experiments in the real world

**Lisa Marriott, John Randal and Kevin Holmes**



© School of Taxation and Business Law (Atax), Australian School of Business  
The University of New South Wales

ISSN 1448-2398

## **eJournal of Tax Research**

### **EDITORS OF THIS EDITION**

**Associate Professor Binh Tran-Nam** School of Taxation and Business Law (Atax), University of New South Wales

**Associate Professor Nolan Sharkey** School of Taxation and Business Law (Atax), University of New South Wales

### **PRODUCTION EDITOR**

**Edmond Wong** School of Taxation and Business Law (Atax), University of New South Wales

### **EDITORIAL BOARD**

**Professor Robin Boadway** Department of Economics, Queen's University

**Professor Cynthia Coleman** University of Sydney Business School

**Professor Graeme Cooper** Faculty of Law, University of Sydney

**Professor Robert Deutsch** School of Taxation and Business Law (Atax), University of New South Wales

**Professor Chris Evans** School of Taxation and Business Law (Atax), University of New South Wales

**Professor Judith Freedman** Faculty of Law, Oxford University

**Professor Malcolm Gammie** Chambers of Lord Grabiner QC, London

**Professor John Hasseldine** Paul College of Business and Economics, University of New Hampshire

**Professor Jeyapalan Kasipillai** School of Business, Monash University Sunway Campus

**Professor Rick Krever** Department of Law and Taxation, Monash University

**Professor Charles McLure Jr** Hoover Institution, Stanford University

**Professor Dale Pinto** Curtin Business School, Curtin University

**Professor John Prebble** Faculty of Law, Victoria University of Wellington

**Professor Adrian Sawyer** Department of Accounting and Information Systems, University of Canterbury

**Professor Joel Slemrod** University of Michigan Business School

**Professor Jeffrey Waincymer** Faculty of Law, Monash University

**Professor Neil Warren** School of Taxation and Business Law (Atax), University of New South Wales

**Professor Robin Woellner** School of Taxation and Business Law (Atax), University of New South Wales

# **eJournal of Tax Research**

## **PUBLISHER**

The School of Taxation and Business Law (Atax) is part of the Australian School of Business at the University of New South Wales. We are the largest tax school in any university in Australia, bringing together a team of expert academic staff with backgrounds in law, commerce, tax, accounting and economics. At Atax, we're working towards building excellence in the tax profession, looking at tax from both a theoretical and practical perspective.

## **EDITORS' NOTE**

The *eJournal of Tax Research* is a refereed journal that publishes original, scholarly works on all aspects of taxation. It aims to promote timely dissemination of research and public discussion of tax-related issues, from both theoretical and practical perspectives. It provides a channel for academics, researchers, practitioners, administrators, judges and policy makers to enhance their understanding and knowledge of taxation. The journal emphasises the interdisciplinary nature of taxation.

## **SUBMISSION OF ORIGINAL MATERIAL**

Submission of original contributions on any topic of tax interest is welcomed, and should be sent as an email attachment (Microsoft Word format) to the Production Editor at <ejtr@unsw.edu.au>.

Submission of a manuscript is taken to imply that it is an unpublished work and has not already been submitted for publication elsewhere. Potential authors are requested to follow the "Notes to Authors", which is available from the journal's website.

## **WEBPAGE**

Current and past issues of the *eJournal of Tax Research* are available via the journal's website:  
<http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Pages/default.aspx>

## Editorial Announcement

We note with profound sadness the untimely passing of Professor John Tiley CBE LLD FBA QC (Hon), a founding member of the Editorial Board of the *eJournal of Tax Research*. Professor Tiley, a Fellow of Queens' College, founder of Cambridge University's Centre for Tax Law and a Fellow of the British Academy, was a pre-eminent tax law academic in the United Kingdom for three decades. In 2003, Professor Tiley became the first person to be appointed CBE for research in the tax field. He was also appointed an honorary Queen's Counsel in 2009.

Professor Tiley was an enthusiastic supporter of the *eJournal of Tax Research*, becoming one of the first members of the Editorial Board of the *eJournal of Tax Research* in 2003. His passing represents a great loss to tax academia in general and the *eJournal of Tax Research* in particular. On behalf of the *eJournal of Tax Research* and the School of Taxation and Business Law of The University of New South Wales, we wish to extend our deepest sympathy to his widow and children.

The *eJournal of Tax Research* plans to publish a special issue in 2014 to honour Professor Tiley's many contributions to tax law. This special issue will be edited by Professor Margaret McKerchar, a long-time friend of Professor Tiley. Please send your submissions to Professor McKerchar <m.mckerchar@unsw.edu.au> by 28 February 2014.

Binh Tran-Nam  
Nolan Sharkey (Editors)  
School of Taxation and Business Law (Atax)  
The University of New South Wales