

AUSTRALIAN TAX REVIEW

Volume 48, Number 1

2019

EDITORIAL – *General Editors: Dale Pinto and Kerrie Sadiq*

Another Election Year – More Promises of Tax Reform 3

ARTICLES

Where Are All the Women in Tax? – *Ann O’Connell*

Women study taxation at university, whether in their undergraduate or first degree or at post-graduate level, in equal numbers to men, and they have done so for some time. However, the number of women in senior tax roles in the workforce does not reflect this. Moreover, Australia has never had a female Tax Commissioner or female Treasurer. This article seeks to identify why there are comparatively few women in senior tax roles in Australia, particularly in academia, in administration and in practice. It rejects the notion that the problem can be solved by the “trickle up” effect and argues that unconscious bias plays an important role. Although there is no simple solution, the article provides some suggestions for women in tax and for those interested in seeing their valuable skills being recognised. 5

Laws to Protect Tax Whistleblowing in Australia: What Does This Mean for Taxpayers and the Taxation Profession? – *John McLaren*

The Australian Government is keen to explore the development of statutory laws to protect whistleblowers in the taxation environment. The government has asked for submissions on their consultation paper – Review of Tax and Corporate Whistleblower Protections in Australia – released 20 December 2016. The *Corporations Act 2001* (Cth) already has comprehensive provisions designed to protect whistleblowers that disclose breaches of the Act to the Australian Securities and Investment Commission. However, the government anticipates that the proposed law would provide protection to whistleblowers that report breaches of the taxation law to the Australian Taxation Office. While it might be good for the government to institute laws that protect whistleblowers, what about the rights of the taxpayer and the tax professional? This article examines the objectives of the government in introducing tax whistleblower laws and the existing whistleblower laws in Australia. It discusses the fiduciary duties of the tax adviser and the importance of legal professional privilege in protecting the rights of the taxpayer. It would appear there is a potential conflict between the desire of the government to collect taxation revenue and the common law duty to maintain the confidentiality of a taxpayer’s information. The article critically examines the implications of this government initiative for both the tax profession and the taxpayer. 24

The Design Elements of Flow-Through Taxation – *Alex Evans*

In recent years, Australia has been evaluating the long-term value of key elements we use in the designs for taxing income derived through corporations and trusts. In the corporate context, there has been questioning around whether to retain the imputation system and the benefits of reducing the corporate income tax rate. In the trust context, there has been deep debate around how to reform the rules for private trusts, much of which has centred around the argument that entity taxation should control the design more. This process of

questioning and re-evaluation is positive. However, it is often framed very narrowly. This article is the second in a pair that seeks to remedy this gap. The first article outlined the key design options for elements in entity taxation and articulated the tax policy arguments for using them. This article does the same for flow-through taxation.	42
---	----

BOOK REVIEW

Back to the Future: Double Taxation and the League of Nations, by Sunita Jogarajan – <i>Reviewed by Gareth Redenbach</i>	76
--	----