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Tax Accounting for Financial Wellbeing: Quantifying the Unmet Need for Pro Bono Tax Advice – *Ann Kayis-Kumar; Jack Noone, Youngdeok Lim, Michael Walpole and Gordon Mackenzie*

This article presents the first study in the international literature to identify and quantify the prevalence of tax issues faced by financially disadvantaged people unable to access professional tax advice. In doing so, this article explores the untapped potential for the tax accounting profession to advance social justice. This study consists of a population survey as the recruitment invitation was sent to all financial counsellors in the sample at the point of time under study. As a result, the survey was administered to approximately 890 financial counsellors in the period from September 2019 to December 2019. Our primary research findings are three-fold. First, this article finds that the demand for pro bono tax advice has been increasing over time with 30.1%–40.6% of people in financial hardship needing tax advice but unable to access it. The unmet need for pro bono tax advice is very high and well beyond a point that the existing Australian tax clinics can support under the current funding structure. Second, tax debts and tax stress, and in turn, the need for tax advice transcend socio-economic boundaries. Third, late tax returns (up to 30 years behind) are more likely to be seen in relatively socio-economically disadvantaged communities. This is highly problematic because individuals and small businesses with outstanding tax returns are often ineligible for many types of government support. This study develops an evidence-based and a more nuanced understanding of the relationship between financial wellbeing and tax accounting. 228

A Matter of Trust? Corporate Taxpayers' Experience with the ATO's Justified Trust Program – *Rodney J Brown*

In 2016, the Australian Taxation Office (ATO) introduced an OECD-inspired extension to its co-operative compliance program to increase public confidence large corporates are complying with their tax obligations and to reduce the tax gap. The “Justified Trust” (JT) program requires large corporates to undergo regular reviews of their tax risk management and governance frameworks and provide objective evidence to the ATO these systems are effective, and the correct amount of tax is being paid. This new approach is an important

change in the way the ATO interacts with taxpayers and shifts the burden of proof regarding tax compliance onto companies, specifically directors. This article reports on a study undertaken to explore the experiences of large corporates with the JT program via in-depth semi-structured interviews with 22 senior tax professionals in 2021. Most have invested significant resources engaging in the program to meet the ATO's high expectations. However, Top 100 program taxpayers have more resources to better address all elements of the JT program relative to Top 1,000 program taxpayers. Overall, interviewees support the program but many cite implementation issues as a shortcoming and questions remain over the program's effectiveness. 258

A New Direction for Assistance in International Tax Debt Collection? – Michael Dirkis

After having obtained the relevant information from a registered taxpayer to raise an assessment, a key pillar of tax administration is the collection of any resultant debt. There has been an internationalisation of the relationships between revenue authorities over the last 20 years. This has enabled major changes in domestic taxation legislation and the implementation of bilateral and multilateral treaties which have increased international collaboration in respect of the gathering and sharing of taxation information. However, similar advances in respect of tax debt collection appear not to have occurred to the same scale, despite the implementation of bilateral and multilateral treaties aimed at overcoming the domestic law impediments to assistance in tax debt collection. In fact, there appears to be a shift from a focus on co-operation between tax authorities to a focus on encouraging enhanced domestic tax collection processes, as illustrated by the December 2020 OECD Forum on Tax Administration's Enhancing International Tax Debt Management report. This article explores these developments principally from an Australian perspective. 278