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Public Country-by-Country Reporting in Australia in 2024: A Critical Analysis –
Jessica Wood

Multinational tax avoidance continues to present challenges for tax policy, revenue collection, and public confidence in the fairness of the corporate tax system. In response, jurisdictions have increasingly adopted transparency measures. Australia's newly enacted public Country-by-Country (CBC) reporting regime, effective from 1 July 2024, represents a significant development in this area. Building on the OECD's private CBC model and the European Union's public reporting directive, the Australian regime mandates detailed public disclosures by multinationals with Australian economic activity. This article examines the structure, scope, and policy rationale of the regime, and argues that while it strengthens transparency, it also raises concerns about commercial sensitivity, regulatory coherence, constitutional validity and economic impact. Potential reforms are proposed to support a more balanced and internationally consistent framework. 147

Who Is an Employee? The Unfortunate Tax and Superannuation Legacy of a Transplanted Category – *Christina Allen and Richard Krever*

In the absence of statutory definitions of terms used in modern statutes, common law judges will rely on longstanding meanings imported from long-established areas of common law, a phenomenon known as transplanted categories. A notable example in Commonwealth income tax and superannuation legislation is the transplantation of the common law definition of an employee from vicarious liability tort law into four areas of modern tax and superannuation law. The tests developed by the courts to distinguish employees from independent contractors in tort law, including control over the work process and a distinction between remuneration based on results or hours worked, have no correspondence with rationale for distinguishing employees from contractors in income tax or superannuation law. A review of the history of the incorporation of a tort law definition into income tax and superannuation law shows courts shied away from purposive interpretations that might have achieved the policy objectives of the distinction. The optimal reform path may be to abandon entirely a distinction based on the characterisation of a person providing personal labour services and instead legislate a simple formula that achieves directly the policy objective in the classification of individual service providers. 161

What Are (Not) Tax Agent Services in an Evolving Digital Ecosystem? An Analysis of Crypto Data Aggregators – *Elizabeth Morton and Lisa Greig*

With a continual evolution towards how tax practitioners and taxpayers may engage digital tools, we contemplate the shifting nature of tax agent services (TAS) and the associated regulatory framework administered by the Tax Practitioners Board (TPB). We contemplate to what extent could such digital tools be interpreted as falling within the scope of TAS.

With a variety of third-party providers enabling software and data feeds to automate a human intensive process, this article focuses on a select category of third-party providers: crypto data aggregators. These providers compile and aggregate the voluminous data from a taxpayer's activities within the crypto economy and calculate the resultant tax implications based on inputs and assumptions. Could aggregators be considered to be providing TAS? We breakdown the elements of the definition of TAS and contemplate if or when such activities could be TAS and be provided for a fee or other reward, thus triggering registration with the TPB. Registration with the TPB subjects a practitioner to significant oversight, including adherence with the TASA Code of Professional Conduct and an associated suite of remedies. Central to this, is a reflection of how automating components of TAS may lead to potential regulatory gaps and risks therein. This is particularly pertinent given the value of individual/taxpayer data in an increasingly digitalised contemporary society. 177