New Dean for Sydney Law School

In October this year, Professor Gillian Triggs commenced her appointment as the new Dean of Law at Sydney Law School.

Professor Triggs has previously held academic positions in Melbourne, where she graduated in law in 1968 and gained a PhD in 1982. Until 2005, she was the director of the Institute for Comparative and International Law at the University of Melbourne, where she also held a Professorial Chair in Law. Previous to her appointment as Dean, Professor Triggs was Director of the British Institute of International and Comparative Law where she was joint editor of the *International and Comparative Law Quarterly*.

Professor Triggs is an international lawyer with publications on the World Trade Organisation, dispute resolution, energy and resources law, law of the sea, territorial sovereignty, jurisdiction and immunity, international criminal law, international environmental law and human rights. She has directed several projects for the Asian Development Bank on legal capacity building in Vietnam, Mongolia and Indonesia and has also been the Australian Representative on the Council of Jurists for the Asia Pacific Forum for National Human Rights Institutions.

In her role as Dean, Professor Triggs hopes to stimulate an international perspective in legal education to ensure that Sydney law graduates have the analytical and problem solving skills required in today’s globalised world. Hence, she is particularly supportive of programs such as the Master of International Taxation and her goal is to encourage the development of international legal skills so that Sydney’s graduates can confidently and flexibly undertake a transnational diversity of legal work.

As a newly appointed Dean, Professor Triggs is also looking forward to the opportunities presented by the new Sydney Law School building, which is scheduled for completion by the end of 2008.

2007 Graham Hill Award conferred on Prof. Lee Burns

Professor Lee Burns was awarded the 2007 Graham Hill Award for his outstanding contribution to International Tax law and its application in developing countries on behalf of the IMF. The award ceremony was held in the Federal Court of Australia’s Sydney Chambers and was attended by The Hon. Justice Michael Black AC, Chief Justice of the Federal Court of Australia, The Hon. Justice Richard Edmonds, also of the Federal Court, as well as Professor Gillian Triggs, Dean of Sydney Law School. Further information on this ceremony and the Graham Hill Award is located at: www.law.usyd.edu.au/news/news.shtml#GrahamHill

Looking forward to 2008

New Sydney Law School

The new Sydney Law School building is scheduled for completion by the end of 2008 and will comprise of four levels including a Moot Court facility, the Law Library, teaching spaces (ranging from 300 seat lecture theatres to 24 seat seminar facilities) and a forecourt. This new building will accommodate the Faculty's academic and administrative staff, together with a range of research centres and institutes, and will incorporate collaborative spaces, meeting and conference rooms. For further information on the new building, including a virtual tour, please visit: www.law.usyd.edu.au/about/new_building.shtml
2008 is promising to be an exciting year to study tax law at Sydney Law School, with the following new postgraduate units on offer, taught by both permanent and visiting Tax Faculty:

**Comparative Tax of Financial Transaction**
Prof Tim Edgar
This unit examines the income tax treatment of financial instruments from a policy and comparative perspective. The emphasis is not so much on detailed technical rules but rather the underlying principles and issues in the income taxation of financial arrangements. Country legislation and practices are drawn on selectively to illustrate possible policy responses to particular issues. The approaches used in Australia, New Zealand, the United Kingdom and the United States will be examined extensively. The format of the course will be a combination of lectures and case studies.

**GST - International Issues**
Ms Rebecca Millar
This unit will focus on the international coverage of the Australian Goods and Services Tax (GST) and will develop an understanding of the policies, detailed rules, and current practical problems involved in applying GST to cross-border transactions. The unit will examine the jurisdictional coverage of the Australian GST, analysing in detail the complex issues that can arise in determining how GST applies to cross-border transactions. The unit will commence with an outline of the principles governing jurisdictional coverage: the destination principle and origin principles, and the use of proxies for determining the place of taxation. The unit will include a strong comparative element, situating the Australian rules within the framework of value added taxes around the world, and will explain where the Australian model differs from both the European and New Zealand models for determining the place of taxation.

**Recent Developments in EC Income Tax Law**
Prof Frans Vanistendael
This unit deals with recent developments in EC income tax law. The unit will provide an overview of EC income tax and then focus particularly on the application of the fundamental freedoms established under the EC Treaty to national and international personal and corporate income tax rules of the Member States (including recent cases). The unit will also consider the progress made on the development of a common base for taxation of EU companies.

**Tax Law in Asia and the Pacific**
Prof Lee Burns
This unit will provide an overview of the tax systems of countries in the Asia Pacific region. The countries chosen for study will reveal the diversity of tax systems in the region, ranging from small island economies to transitional economies through to more developed economies. Countries examined will be selected from Singapore, Indonesia, PNG, Tonga, China (including Hong Kong), and the Philippines. While the focus of the course is mainly on the income tax, the unit will provide an understanding of the role of other tax instruments (such as VAT, customs duty, excise and land taxes) used by countries in the region. As regards the income tax, the focus will be on international tax so that an assessment can be made of the likely tax consequences of investment in the country. Other issues to be covered include tax incentives, oil & gas taxation, and dealing with tax administrations.

For further information on all 2008 tax units, including unit descriptions and the 2008 Postgraduate Timetable, please visit: [www.law.usyd.edu.au/fsstudent/coursework/application_international.shtml](http://www.law.usyd.edu.au/fsstudent/coursework/application_international.shtml)
News of Academic staff

Prof Patricia Apps
- presented a paper entitled "Female Labour Supply Heterogeneity, Taxation and Childcare" at the XXI Annual Conference of the European Society for Population Economics (ESPE 2007), Chicago, Illinois, USA.

Nicholas Augustinos
Nicholas joined Sydney Law School in 2007 as a senior lecturer in Taxation Law. His research interests are in the areas of taxation law and international cultural property law, which was the focus of his LLM at the University of London (University College). He completed his studies in the UK whilst working concurrently at the London law firm McKenna & Co, as the inaugural winner of the Spanos Melrose Memorial Scholarship. Prior to his appointment at the Law School, Nicholas was a partner with Dibbs Abbott Stillman and his extensive private practice experience has focused on the more complex types of financing matters, particularly structured financings involving stamp duty and taxation issues. He has for a number of years provided advice to clients on the taxation of financial transactions.

Celeste Black
- provided a commentary at the Sydney Law School seminar on Tax and Climate Change.
- promoted to Senior Lecturer from 2008

Chloe Burnett
- attended the IFA Congress in Kyoto.
- gave a presentation at New York University Law School on the topic of "Dispute Resolution Under Tax Treaties: Tax Arbitration and the Mutual Agreement Procedure."

Prof Lee Burns
- travelled to Dili to advise the East Timorese Government on Tax Reform.
- travelled to Apia to advise the Government of Samoa on Tax Reform.
- had discussions in Canberra with the Treasury on International Tax issues.
- assisted the Board of Taxation in its current reviews of Anti-Tax Deferral Regimes
- received the 2007 Graham Hill Award.

Prof Graeme Cooper
- appointed to an endowed Chair in International and European Taxation Law at the University of Tilburg in the Netherlands where he teaches a course in comparative personal and corporate tax at the European Tax College, a program jointly run by Katholieke Universiteit Leuven in Belgium and the University of Tilburg.

Rebecca Millar
- attended the IFA Congress conference in Kyoto.
- travelled to Paris to attend a meeting of the Consumption Tax TAG of OECD Working Party No. 9.
- continued ongoing work for the IMF on VAT laws for Antigua and Barbuda, St Vincent and the Grenadines, and Grenada.

Prof Richard Vann
- presented a paper on REITs and Tax Treaties for the Taxation Institute of Australia.
- attended the annual congress of the International Fiscal Association in Kyoto and in association with that congress, meetings of the IFA Permanent Scientific Committee, the OECD Tax Treaties Advisory Group and the International Tax Group.
- presented a day long seminar at Cambridge University, on "A UK Exemption System", for the Centre of Tax Law.
- chaired a session at a tax treaty conference in Vienna for the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration.
- presented a professional development program on Tax Treaties for the Australian Taxation Office.
- assisted the Board of Taxation in its current reviews of Anti-Tax Deferral Regimes and Taxation of Off-market Share Buybacks.
- assisted the Australian Taxation Office as a member of the Public Rulings Panel.