

PUBLICATIONS, PRESENTATIONS AND RESEARCH

Scholarly journal articles – entered in spreadsheet.

- D Bentley and J Wade, "Special Methods and Tools for Educating the Transnational Lawyer" 55 (2005) *J. Legal Educ.* 479-483 .
- C Alley and D Bentley, "A remodelling of Adam Smith's tax design principles" (2005) 20 *Australian Tax Forum* 579.
- D Bentley, "Influence from the Shadows: The OECD, The Shape of Domestic Tax Policy and Lessons for Federal Systems" (2003) 13 *Revenue Law Journal* 128.
- D Bentley, "International Constraints on National Tax Policy" 30 (11) (16 June 2003) *Tax Notes International* 1127. Published in an updated form as *Det Juridiske Fakultets Skriftserie Nr 101* by the Universitetet i Bergen Det Juridiske Fakultet (2005).
- D Bentley and A Halkyard, "Investing in Hong Kong and Mainland China" 31 (11) (2003) *International Tax Review* 431.
- D Bentley, "Tax Treatment of Employee Stock Options: Australia" (2001) 3 *Derivatives and Financial Instruments* 290 (IBFD Amsterdam).
- C Alley, D Bentley and S James, "The New Zealand Definition of 'Residence' for Individuals: Lessons for Australia in a 'Global' Environment" (2001) 4 *Journal of Australian Taxation* 40.
- "The ATO, Tax and the Internet: The Emperor's New Clothes?" (1999) 9 *Revenue Law Journal* 99.
- "A Model for Electronic Tax Collection" (1999) 1 *Tax Planning International E-Commerce* 15.
- "Prava poreznih obveznika: jedan model" [Croatian translation of "Taxpayers' Rights: A Model" published in English in *Tax Administration: Institution Building in Transition* E Feige and K Ott (eds) (Ashgate UK) (1999) 4-5 *Financijska Praska* 607.
- "A proposal for Electronic Transactions Tax Collection (ETTC) in the context of tax-driven reform of banking laws" with Patrick Quirk (1999) 10 *Journal of Banking and Finance Law and Practice* 125 and (1999) 14 *Journal of International Banking Law* 327.
- "Advance Rulings: Lessons from the Swedish Model" (1997) 51 *Bulletin for International Fiscal Documentation* 210.
- "A Proposal for Reform of the Australian Rulings System" (1997) 26 *Australian Tax Review* 57.
- "A critique of the Swedish rulings system" (1997) 47 *SkatteNytt* 567.
- "Does a Capital Gains Tax Work? The Australian Experience Eleven Years On" (1996) 23 *Journal of Malaysian and Comparative Law* 13.
- "Problem Resolution: Does the ATO Approach Really Work?" (1996) 6 *Revenue Law Journal* 17.
- "The Internet: Taxing electronic transactions" (1996) 5 *Taxation in Australia - Red Edition* 122.
- "Mooting in an Undergraduate Tax Program" (1996) 7 *Legal Education Review* 97.
- "Formulating a Taxpayers' Charter of Rights: Setting the Ground Rules" (1996) 25 *Australian Tax Review* 97.
- "The Taxpayers' Charter: More than a Mission Statement" (1996) 4 *Taxation in Australia - Red Edition* 259.

- "Tax incentives: should Australia follow Asia's lead?" (1996) 70 *Australian Law Journal* 191.
- With Clinton Alley, "In need of reform? A trans-Tasman perspective on the definition of residence" (1995) 5 *Revenue Law Journal* 40.
- "Taxpayers' Charter: Opportunity or Token Gesture?" (1995) 12 *Australian Tax Forum* 1.
- "The Commissioner's Powers: Democracy Fraying at the Edges?" (1994) 4 *Revenue Law Journal* 85.
- "Using Structures to Teach Legal Reasoning" (1994) 5 *Legal Education Review* 129.

Books, chapters and looseleaf publications

- *Taxation of Electronic Commerce in India*, e-Com Taxpert Group (One of 14 International joint contributors) (2002 Nishith Desai & Associates). [Reviewed in "Business Line" internet edition, 28 October 2002].
- "Taxation Issues" Chapter 6 in *Electronic Commerce and the Law* J Forder and P Quirk (eds) (John Wiley & Sons Sydney) 1st edition, 2001, 2nd edition, 2003.
- "Australia" chapter in D Sandler and E Fuks (eds) *International Guide to Advance Rulings* (1999 IBFD Publications BV) 3-68 (updated annually to 2004).
- Editor of *Taxpayers' Rights: An International Perspective* (394 pages) and author of Chapters 1, 2, 3 and 16 (1998 Bond University). Reviewed in 30 August 1999 *Tax Notes International* 829, (1999) 47 *Canadian Tax Journal* 393, (2000) 22 *Sydney Law Review* 175 and cited extensively in national and international articles and books.
- "Taxpayers' rights: Current trends and themes from an international perspective" Chapter 23 in C Evans and A Greenbaum (eds), *Tax Administration: Facing the Challenges of the Future* (1998 Prospect) 357.

Reports

- Report commissioned by the Australian National Audit Office 2000/2001 on "Certainty in the Australian Public Rulings System" from D Bentley, Professor Richard Vann of the University of Sydney and Professor Graeme Cooper of the University of Melbourne. My section of the report provides an international comparative analysis of the Australian Public Rulings System.

Other work

- C Alley, D Bentley and S James, "A comparison of the NZ and Australian definitions of "Residence" for Individuals" (January 2002) *Regional Economic Bulletin* 5.
- "Income Taxation" (24 pages), "Other Taxes" (23 pages), "Tax Planning" (16 pages), "Preparing For The Tax Audit" (10 pages), and "Goods and Services Taxation" (18 pages) in Business Publications Australia, *Practical Business Guide* (1993 and updated 1994, 1995, 1996, 1997, 1998 and 1999).

Updates of non-original work

- "Income - General" in *Butterworths Australian Tax Practice* (30 pages of original work inserted - 1992 update).
- "Capital Gains", "Companies" and "Fringe Benefits Tax" (1992 update) in Coopers & Lybrand, Ernst & Young and Price Waterhouse, *Tax Introductory Program*.

Notes

- "Book Review", ?? (26 December 2005) *Tax Notes International* 22-24.
- "Editorial" (2004) 14 *Revenue Law Journal* 1-4.
- "Book Review", 30 (10) (2002) *International Tax Review* 395-397.
- "Editorial" (2002) 12 *Revenue Law Journal* 1-3 (with Prof JF Corkery).
- "Book Review", 26 (2) (15 April 2002) *Tax Notes International* 173-175.
- "Editorial" (2001) 11 *Revenue Law Journal* 1-5 (with Prof JF Corkery).
- "A Review of Roy Rohatgi, *Basic International Taxation* (2001) 11 *Revenue Law Journal* 127-131.
- "Ten Years of the *Revenue Law Journal*: A Diary of Tax Reform" (1999) 11 *Bond LR* 192-215 and (2000) 10 *Revenue Law Journal* 1-23.
- "Editorial" (1999) 9 *Revenue Law Journal* (v)-(vii) (with Prof JF Corkery).
- "Book Review" (1999) 9 *Revenue Law Journal* 172-176.
- "Editorial" (1998) 8 *Revenue Law Journal* (vi)-(ix) (with Prof JF Corkery).
- "Current Books" (1998) 8 *Revenue Law Journal* 216-222.
- "Editorial" (1997) 7 *Revenue Law Journal* (v)-(viii).
- "Editorial" (1996) 6 *Revenue Law Journal* (v)-(vii) (with Prof JF Corkery).
- "Editorial" (1995) 5 *Revenue Law Journal* (v)-(viii) (with Prof JF Corkery).
- "Editorial" (1994) 4 *Revenue Law Journal* (v)-(vii) (with Prof JF Corkery).

Papers in edited conference proceedings

- "Mooting in an undergraduate tax program" in Martin F and Rodman S (eds), *1996 Australasian Tax Teachers' Association Conference Papers* (1996 QUT electronic edition) 1.
- "The significance of declarations of taxpayers' rights and global standards for the delivery of tax services by revenue authorities" translated into Japanese for the proceedings of the International Symposium on Japan's Tax Reforms: In commemoration of the 100th anniversary of the birth of Dr Carl S Shoup (2002).

Commercial newsletter publications

- *Taxation and Investment Reporter* (Business Publications Australia) - 2,000 word taxation update for 4,000 small business subscribers (monthly: 1993-1995; two-monthly: 1996-2001).
- *Australian Tax Digest* (Coopers & Lybrand) - 12 page survey of important tax law developments (two editions 1992).
- *C & L Tax Update* (Coopers & Lybrand) - weekly 4,000 word national taxation update for the firm's tax technical staff (July-November 1992).

Conference and seminar presentations – boxed items added to spreadsheet

- Seminar to the Supreme Court Bar Association, Chaired by Hon Justice Ashok Bhan, Judge Supreme Court of India, at the Supreme Court of India, New Delhi, "How Young Lawyers Will Shape the Future Practice of Law" 10 November 2005.
- Seminar presentation at the Centre for the Study of Law and Governance, Jawaharlal Nehru University, New Delhi, India, "Fighting for Taxpayers' Rights – The Global Legal Frontier" 8 November 2005.
- Seminar presentation for the Gujarat National Law University and the Ahmedabad Chamber of Commerce, Ahmedabad, India, "Taxation Implications for Foreign Investment in Australia" 5 November 2005.
- Discussion paper for session: Special Methods and Tools for Educating the Transnational Lawyer prepared with John Wade for invitation only AALS "Conference on Educating Lawyers for Transnational Challenges" May 26-29, 2004, Hawaii.
- Seminar presentation at the Faculty of Law, University of Bergen, Norway, Friday 13 September 2002 on "Key international issues affecting the implementation of national tax policy".
- Lecture to the Norwegian Branch of the International Fiscal Association, Oslo, Norway, 11 September, 2002 on "The influence of international organisations on the development of national tax policy".
- Invited keynote speaker at the 12th Tax Research Network Conference, 5-6 September 2002, Cambridge University, paper on "International constraints on national tax policy: any lessons for federal/state tensions?".
- Seminar presentation at the Faculty of Business, Queensland University of Technology, 16 August 2002, paper on "Taxation of Electronic Commerce and International Tax Policy".
- Invited International speaker at the International Symposium on Japan's Tax Reforms: In commemoration of the 100th anniversary of the birth of Dr Carl S Shoup, 5 June 2002 (Tokyo) and 7 June 2002 (Osaka), paper on "The significance of declarations of taxpayers' rights and global standards for the delivery of tax services by revenue authorities".
- Invited International Speaker, Bombay Management Association Annual International Tax Planning Conference, 7-8 December 2001, Mumbai, India paper on "Taxation of Investment into Hong Kong and China".
- Invited keynote speaker, International Tax Seminar, Institute of Chartered Accountants in India, Bangalore, 5 December 2001, paper on "Developments in International Taxation and Transfer Pricing".
- Seminar presentation at the National Law School of India University, Bangalore, 3 December 2001, paper on "International Taxation of Software".
- Seminar presentation at the City University of Hong Kong, 24 October 2001, paper on "A Model For Electronic Commerce Tax Collection".
- Seminar presentation at the Faculty of Business and Accountancy, University of Malaya, 18 April 2001, paper on "Developments in International Taxation of Electronic Commerce".

- Invited International Speaker, Bombay Management Association Annual International Tax Planning Conference, 1-2 December 2000, Mumbai, India paper on "International tax planning for doing business in Australia".
- Invited keynote speaker, International Tax Seminar, Institute of Chartered Accountants in India, Bangalore, 4 December 2000 paper on "International Taxation of Software" and "General Anti-Avoidance Provisions".
- Seminar presentation at the National Law School of India University, Bangalore, 3 December paper on "International Taxation of Electronic Commerce".
- Seminar presentation to the Bar Council of Malaysia, 23 November 2000, paper on "International tax consequences of electronic commerce".
- Public lecture tour of Malaysia, November 2000, organised by Kemayan ATC, with lectures in Kuala Lumpur, Penang and Johor Bahru on "International tax consequences of electronic commerce".
- Invited keynote speaker at Det Nasjonale Doktorandseminaret I Rettsvitenskap (National Doctoral Seminar in Law), Bergen, Norway, September 1999, paper entitled "Taxpayers' Rights at the International Level: Conflicts between National and International Interests".
- "Taxpayers' Rights: A Model", The Institute of Public Finance (Croatia), IBFD (The Netherlands) and Center for Public Affairs Studies (Hungary) International Conference on Tax Administration, 3-4 June 1999, Zagreb, Croatia.
- "Advance Rulings: International Comparisons", Law Council of Australia, Tax Committee Symposium - Tax Rulings System, Melbourne, 18-20 September 1998.
- "Taxpayers' Rights: Current Trends and Themes from an International Perspective", Third International Conference on Tax Administration, Sydney, 16-17 April 1998.
- "International Transfer Pricing and Double Taxation" National CPD for ATO, Canberra, 31 March 1998.
- "Progress on Taxpayers' Rights in Australia", Seminar for the combined law faculties of the Stockholm School of Economics and the University of Stockholm, 10 October 1996.
- "Using moots to assess taxation students", Australasian Tax Teachers' Association Conference, 18-20 January 1996.
- "Making it easier to comply with the tax law" Workshop at the Australian Taxation Office Seminar, "Let's Talk! Small Business and the Tax Office - Working it out", 28 November 1995.
- "Tax law: recent developments", Institute of Chartered Accountants, 14 February 1995
- "Is there a benefit to using structures to help teach legal reasoning?" Professional Legal Skills Conference, Bond University, 10-11 February 1994.
- "An Introduction to the Income Tax Law of Australia" Common Law Conference, Bond University, 8-19 August 1994.
- Facilitator for the Gold Coast Chartered Accountants in Business for the 1994 Queensland Teleconference.

- "Employee or contractor?" Coopers & Lybrand Country Partners' Conference, November 1992.
- "The status of employees under the different taxing Acts" Coopers & Lybrand Sydney Region Seminar, October 1992.
- "Advanced Tax Planning" Coopers & Lybrand, Brisbane, 2 day seminar, October 1992.
- "Tax incentives for overseas investment" Coopers & Lybrand Sydney Region Tax Conference, July 1992.
- "Technical tax update" (with Nick Birch) Coopers & Lybrand Client Seminars, repeated 2 day seminar series, April and May 1992.
- "Developments affecting franking accounts" Coopers & Lybrand Sydney Region Seminar, March 1992.
- "Residence: problems with the legal definition" Coopers & Lybrand Seminar, Parramatta, February 1992.
- "Tax developments in the manufacturing sector" (with Nick Birch) Comalco one day seminar, February 1992.
- "Latest case law developments on the income/capital distinction" Coopers & Lybrand Seminar, Parramatta, July 1991.
- "The principal residence exemption from the capital gains (and loss) provisions of the Income Tax Assessment Act" (with Geoff Dunn) Taxation Institute of Australia Seminar, Parramatta, April 1991.
- "The trading stock dilemma" Coopers & Lybrand Sydney Region Seminar, April 1991.
- "The 'terrible twins': sections 160M(6) and (7) after *Hepples*" (with Martin Scully) Coopers & Lybrand Sydney Region Tax Conference, October 1990.

Submissions

- Contributed to several submissions made to the Australian Taxation Office by the Law Council of Australia since 1994 on rulings and other matters.
- Submissions to the Australian Taxation Office on the Australian Taxpayers' Charter, 1994, 1995 and 1996.
- Submission to the Committee for the National Review of Standards for the Tax Profession December 1993.
- In 1992 worked on a team which prepared submissions by the Institute of Chartered Accountants to the Australian Taxation Office on rulings and other matters.