Journal of Public Administration and Governance
ISSN 2161-7104
2012, Vol. 2, No. 3

ICAN- International Common Assessment Number: The need of the hour

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Received: December 09, 2011 Accepted: August 05, 2012 DOI: 10.5296/jpag.v2i3.1025

Abstract

When there is a system of international financial reporting system (IFRS) is much in discussion, why the policy makers are not thinking for ICAN(International Common Assessment Number) in place of PAN (Permanent Assessment Number)as in the in case of assesses in India. In this situation, any individual's income earned anywhere in the world can become under a common tax planning tool.

The government of India has agreements with most other nations that determine how multinational companies are taxed. In other words, the tax treaties attempt to avoid the double-taxation that would occur if two nations taxed the same income. Since transfer prices represent revenue to the upstream division and an expense to the downstream division, the transfer price affects the calculation of divisional profits that represent taxable income in the nations where the divisions are based. Further, double taxation avoidance agreements also helpful for monitoring and control of fraudulent affairs in the corporate world. In this context, this paper is intended to examine the significance of uniform assessment system in the entire world and need for common assessment number.

Keywords: International Common Assessment Number, double taxation, tax policy, multinational corporate entities.

1. Introduction

The Income Tax Department must treat taxpayers as clients. The Income Tax Department has a responsibility to uphold the law, but it must also be seen to behave fairly, and demonstrate empathy with taxpayers' individual circumstances. The government of India has agreements with most other nations that determine how multinational companies are taxed. These agreements, called **bilateral tax treaties**, establish rules for apportioning multinational corporate income among the nations in which the companies conduct business. These rules attempt to tax all multinational corporate income once and only once. In other words, the tax treaties attempt to avoid the double-taxation that would occur if two nations taxed the same income. Since transfer prices represent revenue to the upstream division and an expense to the downstream division, the transfer price affects the calculation of divisional profits that represent taxable income in the nations where the divisions are based. Eleven economies in Eastern Europe and Central Asia simplified tax payment in the six years since 2004. Average compliance time for businesses fell by two working weeks as a result. The momentum for change started building in Bulgaria and Latvia in 2005 and swept across the region to Azerbaijan, Turkey and Uzbekistan in 2006, Belarus and Ukraine in 2007, the Kyrgyz Republic and FYR Macedonia in 2008 and Albania and Montenegro in 2009. But the administrative burden generally remains high.

When faced with numerous alternatives to reach the same desired result, individuals and legal entities most likely will choose the one for which they will incur the least income tax liability, is known as tax planning[1] (Habeeb, 1994). However, tax planning strategies encounter boundaries that are sometimes extremely difficult to draw. For instance, there is a gray area between tax avoidance, which is a legal tax saving, and tax evasion, which is illegal. Therefore, for the purpose of this paper to emphasize the need for a common assessment number for an individual which can be used anywhere in the world.

1.1. Global trends in tax regulations:

In general, tax avoidance can be defined as the act of taking advantage of legally available opportunities to minimize one's tax liability (Garner, 1999)[2]. On the other hand, tax evasion is defined as the willful attempt to defeat or circumvent the tax law in order to illegally reduce one's tax liability. Based on this definition, tax evasion is illegal while tax avoidance is a legal way of saving taxes. Income tax evasion is not merely a function of opportunity and detection. The government can use a variety of non-legal techniques. The history of the double tax regime goes back to the beginning of the last century, when a few continental European states signed bilateral double tax treaties, mostly with their neighbors. The issue became more prominent in the 1920s when the League of Nations appointed economists to

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[1] Habeeb, A. (1994), "Tax planning in operating banks in Jordan", unpublished MSc thesis University of Jordan, Jordan (on file with the University of Jordan Library).

[2] Garner, B.A. (1999), Black's Law Dictionary, West Group, St Paul, MN

address the problem of double taxation, and convened several conferences of technical experts and government officials (League of Nations 1923, 1927). The objective during the "League years" was to draft a multilateral treaty. While governments persistently rejected this, they were nonetheless very supportive of developing a model convention that could be employed as a template for bilateral negotiations. They insisted on keeping the model convention non-binding, because that would allow the necessary flexibility to make nationally differing tax systems compatible to one another (Picciotto 1992, 38). The work of the League resulted in the model conventions of 1928, 1935, 1943 and 1946. In the 1950s and 1960s the OECD has taken over the position of the League of Nations as the main multilateral policy forum for discussions of international tax issues. Countries' positions remained unchanged. They expressed their opposition to a lateral treaty, but were supportive of further developing and adapting the MC. The OECD published its first MC and commentary in 1963, followed by a revised version in 1977. In 1991, the OECD decided to publish the model convention in loose-leaf format, in order to be able to better adapt it to changes in the economic environment.

1.2. What are the trends?[3]

Since the first study was carried out by World Bank during 2006, tax reform has driven a downward trend in the results. 60% of economies in the study have carried out tax reform during this time. For the economies which are included in both the 2006 and 2011 studies, the tax cost has fallen on average by 5.0%, the time needed to comply by a week, and the number of payments by almost four.

The Total Tax Rate (TTR), time to comply and the number of payments have fallen most in Eastern European and Central Asian economies since the study began. The lower TTR has been driven largely by lower rates of corporate income tax in some economies, but also by significant reductions in other taxes such as turnover tax. The number of payments has fallen due to decreases in actual payments as well as the impact of electronic filing and payment. This has also helped to drive down the time to comply. Certain practices have been effective in reducing the study results. These include tax systems which have effective electronic filing and payment (60 economies currently do), those which have one tax per base (50 economies now have one tax per base rather than multiple taxes), and those which use a filing system based on self-assessment (74% of economies allow firms to calculate their own tax bills).

Corporate income tax is only one of many taxes and is only part of the burden. In addition to corporate income tax, there are on average two labor taxes, a consumption tax, a property tax and four other taxes. Corporate income tax only accounts for only 12% of payments, 25% of the time to comply and 38% of the TTR. Any reform agenda therefore needs to look beyond corporate income tax. Labor taxes and social contributions and other taxes add to the tax cost and compliance burden. The statutory rate of corporate income tax is not a good indicator of

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[3] Paying Taxes 2011- Global Picture- Report published by International Finance Corporation. This is a joint publication produced by the World Bank, the International Finance Corporation (IFC) and PwC. The study is based on data collected as part of the *Doing Business* project.

Journal of Public Administration and Governance
ISSN 2161-7104
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the amount of tax a company pays. Generous tax allowances in some economies significantly reduce the corporate income tax paid, while in others, disallowances can increase the effective rate of corporate income tax.

2. Review of Literature:

Richard Sansing (1999)[4] used a model in which differences in organization structure induce different investment choices, shows that transfer pricing methods based on the price charged by independent firms results in controlled foreign subsidiaries being allocated a greater amount of income (relative to its assets) than its domestic parent. The model implies that the current dispute between the Internal Revenue Service (IRS) and its foreign counterparts regarding the acceptability of the comparable profit method of determining transfer prices is consistent with the desire of each tax authority to maximize its own tax revenues in transfer pricing disputes involving U.S. parents and foreign subsidiaries. Much international trade occurs between related parties. U.S. parent firms exported $86 billion of merchandise to foreign affiliates in 1989, which accounted for 24 percent of total U.S. exports for that year. These U.S. parent firms imported $72 billion from foreign affiliates in 1989, accounting for 15 percent of all U.S. imports. Trade between U.S. affiliates of foreign parents is also large, accounting for $40 billion of U.S. exports and $133 billion of U.S. imports for 1989. The allocation of income between a parent corporation and its subsidiary depends on the prices at which intermediate goods are transferred between the producer (the upstream firm) and the user (downstream firm) of the intermediate goods.

Choi and Day (1998) examined the role of transfer pricing using a model of a vertically integrated firm with divisions located in different tax jurisdictions. According to Graham (2001), tax affects capital structure decisions, including the choice of debt, equity, leasing, and other financing instruments play a role in corporate risk management; and affect the form and timing of compensation and pension policies of a firm. Due to its diminishing impact on corporate earnings, tax payment is of very important concerns to managers. In addition to finding out how to minimize the impact of tax payment on firm value, corporate managers also concern themselves with the fiscal objectives of governments in countries where they operate. Stewart (2001) delineated empirical evidence relating to the use of profit-switching transfer pricing in Ireland, focusing on trade and value-added data. He found that "an examination of trade flows of certain high-value-added sectors in Ireland is consistent with the hypothesis that transfer pricing is used to switch profits away from high tax areas by both under-pricing imports and overpricing exports, for example, from the US, Canada, and various EEC countries to Ireland" Baldenius et al. (2004) further explored transfer pricing of multinational firms when individual divisions face different income tax rates.

[4] Richard Sansing (1999), Relationship-Specific Investments and the Transfer Pricing Paradox, Review Accounting Studies 4, 119-134, 1999. Kluwer Academic Publishers, Boston. Manufactured in The Netherlands

Rixen (2008)[5] analyzes the institutional design of international double tax avoidance. The basic argument is that double tax avoidance exhibits the strategic structure of a coordination game with a distributive conflict. The distribution of tax revenues depends on the asymmetry of investment flows between treaty partners. Since investment flows are defined dyadically, bilateral bargaining can best accommodate countries' concern for the distribution of tax revenues and other economic benefits connected to the tax base. Moreover, because there are no serious externality problems with bilateral agreement, this solution is also viable. At the same time, there is a need for a multilateral organization to disseminate information and shared practices in the form of a model convention that provides a focal point for bilateral negotiations.

When the entities operate in different countries, the transfer price determines how much of the income earned by the joint efforts of the two entities is taxed in each country. MNEs are confronted with diverse tax environments, including tax burdens, tax rates, processing costs, tax deductions and exemptions, tax jurisdictions, and tax agreements (Tremblay and Suarez, 2009). Past studies have identified many of the factors that influence outward investments of MNEs and the role of institutions of MNEs in international business (Dunning and Lundan, 2008). One important consideration is the tax environment of the investment locations (Ho, 2008; Dunning, 1993). Therefore, whether a country's tax environment is conducive to investment has become an important factor of consideration in the selection of investment locations of MNEs. The differences between the tax system and the tax rate of the home country and host country may affect the overall business performance of MNEs (Klassen and Shackelford, 1998).

3. Objectives of the Study:

1. To examine significance of international common assessment number (ICAN) which is to be adopted by all the nations across the globe.

2. To find gross roots of double taxation avoidance agreements in India.

3. To make analysis of double taxation regulatory mechanism in select countries.

4. International tax practices:

4.1. The Canadian system of income tax assessment:

Canada's income tax self assessment system commenced in 1917. All Canadian taxpayers must complete an annual tax return and calculate their income tax liability. The income year for individual taxpayers is 1 January to 31 December, with returns due by 30 April the following year. Returns must be sent to the Canada Revenue Agency (CRA) along with

[5] Thomas Rixen (2008), The Institutional Design of International Double Taxation Avoidance, Research on this article was conducted by Collaborative Research Center 597 "Transformations of the State" at Jacobs University Bremen,Germany. SP IV 2008-302.

payment for any outstanding income tax liabilities. If too much tax has been withheld from a taxpayer during the income year, the CRA will refund the excess amount within two to six weeks. Taxpayers can lodge returns over the internet, through a tax agent, by telephone or by ordinary mail. To receive social security benefits, individuals may need to lodge a return even if they have no taxable income. In addition to administering the Canadian federal income tax, the CRA collects income tax for Canada's provinces. As a consequence, individuals and most corporate taxpayers only need to complete a single annual income tax return

4.2. Rulings and other advice:

Interpretation bulletins and information circulars (are available electronically and provide taxpayers with a reasonable expectation of how the CRA will treat a transaction. Technical interpretations of specific provisions and written opinions on completed transactions are also provided to taxpayers on request. The CRA provides a wide range of advice to Canadian taxpayers by phone, internet and in fact sheets and other publications. However, none of this advice is binding on the CRA. Individual taxpayers may apply for an advance income tax ruling on a proposed transaction. These rulings are provided on a user pays basis at a rate of CAN$100 (plus GST) for each of the first ten hours (or part thereof) and CAN$155 (plus GST) for each subsequent hour (or part thereof). These advance rulings are generally administratively binding on the CRA. In common with Australian PBRs, they are only valid for the taxpayer to whom they are issued. Advance income tax rulings are made publicly available on the CRA website.

4.3. The New Zealand system of income tax assessment:

Since the mid 1980s, New Zealand's tax policy and administrative arrangements including assessments, rulings, dispute resolution and penalties, have changed significantly. These changes often followed extensive public consultation. Throughout the 1980s, New Zealand reformed its tax policy by broadening its tax base with a GST and a fringe benefits tax and lowering company and individual tax rates. It also abolished deductions for work related expenses, superannuation and various business concessions, including accelerated depreciation and most individual tax rebates. Unlike Australia, New Zealand operates a full self assessment system for income tax. Taxpayers assess their own liabilities, then claim a refund or pay the amount owing. The Inland Revenue Department (IRD) does not issue assessment notices as a matter of course, however, it does issue Personal Tax Summaries or Statements of Earnings when requested by a taxpayer. In practice, around 75% of New Zealand wage and salary earners do not lodge income tax returns. Instead, to pay the correct amount of tax during the year they rely on the extensive tax withholding system for wages, salary, interest and dividends. In addition, taxpayers do not need to contact the IRD if they have less than NZ$200 of under or over-taxed income. Significant numbers of other individual taxpayers must confirm the details of an IRD generated Personal Tax Summary including wage, salary and interest details; they do this instead of lodging a return. Once taxpayers confirm these details, they receive a refund or pay the amount outstanding.

4.4. Rulings and other advice:

The IRD issues non-binding information to taxpayers and tax agents through its monthly Tax Information Bulletin, a telephone service, fact/information sheets and a tax return guide (like Australia's *TaxPack*). The IRD also issues four types of legally binding rulings: public, private, product, and status. Taxpayers do not have to follow a ruling nor can they appeal or dispute a ruling, however they must disclose in their tax return if they follow a ruling. The IRD publishes public rulings, giving its interpretation of how certain tax laws apply in a given situation. Private rulings indicate how the law applies to a particular taxpayer and other taxpayers cannot rely on them. The IRD does not publish private rulings. Taxpayers pay application fees and preparation fees for them. Product rulings state how the law applies to a particular transaction, rather than to a particular taxpayer. The IRD publishes product rulings in the Tax Information Bulletin and taxpayers seeking them pay fees on the same basis as for private rulings. Status rulings clarify if changes in the law affect a private or product ruling a taxpayer has received previously.

4.5. The United Kingdom's system of income tax assessment:

The United Kingdom taxes a variety of individual and corporate incomes including employment income, dividends, capital gains, benefits provided in kind, royalties and property income. The components of each variety of income, and all deductions against income, are outlined in schedules in the tax laws. These schedules effectively quarantine deductions, as they can only be offset against income in the same schedule. For corporations, a full self assessment system has operated in the United Kingdom since 1999 and under this system; all corporations effectively have to complete tax returns. For individuals, a partial self assessment system was introduced in 1996. Under this system, most individuals do not have to lodge tax returns as their tax liabilities are withheld at source. In practice, the Inland Revenue sends tax returns to those who must lodge a return, which are only those with complicated tax affairs, those in the top income tax bracket and the self-employed.[2] Where individuals are not sent a tax return, they are still required to declare taxable income not subject to withholding to the Inland Revenue. Where an individual is sent a tax return, they have the option to calculate their tax liability themselves or have Inland Revenue calculate it for them.

4.6. Rulings and other advice:

'Statements of Practice' explain the Inland Revenue's interpretation of the revenue legislation and how it applies the law in practice. While these statements are not legally binding, the Inland Revenue considers that taxpayers who correctly apply such Statements to their circumstances bind the Inland Revenue as a matter of administrative practice. In general, the Inland Revenue does not provide advance rulings on the tax effect of proposed transactions. The Inland Revenue does provide taxpayers with post-transaction rulings on income and capital gains taxes in certain circumstances. The Inland Revenue will usually consider itself bound by post-transaction rulings, unless information provided to obtain the ruling was incorrect or incomplete. Taxpayers seeking post-transaction rulings are not charged for them.

The Inland Revenue also produces extra-statutory concessions (ESCs), which are relaxations of the strict interpretation of the UK's tax laws for the purposes of making administration of the tax laws easier or to provide taxpayers with relief from hardship at the margins of the tax law. For example, where a new tax law produces unintended consequences which could be resolved with a lengthy statutory remedy, the Inland Revenue can instead grant an ESC which produced the same administrative effect, whilst avoiding the time delays and cost associated with a statutory change. These concessions are published by the Inland Revenue and can be relied on by taxpayers to bind the Inland Revenue, provided they are not used for tax avoidance.

4.7. The United States' system of income tax assessment:

Federal income tax was imposed in the United States (US) after the 16th amendment to the US constitution in 1913. Income tax was imposed on a full self assessment basis, that is, taxpayers assess their own liability then pay the amount outstanding or receive a refund. The system is termed 'voluntary compliance'. Many, but not all, states in the US still impose income taxes. In addition, some cities/municipalities in the US also impose income tax. The US *federal* income tax is administered by the Internal Revenue Service (IRS) as a progressive tax with the rates (and a number of other features) determined by the taxpayer's 'filing status'. If a taxpayer satisfies more than one filing status, they may choose which one they will use. Federal income taxes are collected by the IRS through a system where tax is withheld by employers. Self employed individuals and businesses must pay their taxes in regular installments, known as estimated tax payments. At the end of the tax year, the individual must fill out certain forms (determined by their filing status, their taxable income, and all other tax affairs). The taxpayers must also calculate their tax payable, using either tax tables or a tax rate schedule. Most US taxpayers may either claim a standard deduction or itemize their deductions. The option a taxpayer chooses will typically depend on which will result in the higher deduction. The amount of standard deduction available to a taxpayer is determined by the taxpayer's filing status; however, the option is not available to all taxpayers.

4.8. Rulings and other advice:

The IRS provides taxpayers with a number of advice products to guide them in interpreting and applying the tax law. The IRS mails forms to taxpayers along with relevant advice products (similar to *TaxPack*). The IRS establishes which forms and publications to send based on the taxpayer's previous tax return. The taxpayer needs to contact the IRS if any other forms or publications are required. Other mechanisms through which the IRS gives advice and guidance are regulations, rulings (including private letter rulings that are administratively binding between the individual taxpayer and the IRS), internal revenue bulletins, the Taxpayer Advocate Service and other forms of free (but not binding) advice (including telephone, fax, walk-ins, email etc).

4.9. The Australian system of income tax assessment:

Australia has a partial self assessment system for individual taxpayers, and a full self assessment system for other taxpayers. Individuals in Australia must lodge a tax return to report their assessable income and claim deductions. This return also collects information relating to various social security payments and offsets and the Higher Education Contributions Scheme. Once a return is lodged, the taxpayer's liability is calculated by the Tax Office and they receive a notice of assessment along with either a refund or a tax bill. Because a broad range of tax deductions and other benefits are allowed in Australia, a significant proportion of taxpayers receive a refund. Company taxpayers complete a tax return, but take an additional step of actually calculating their liability and, if they owe money, paying this to the Tax Office when they submit their return. Australia has a pay as you go (PAYG) withholding system for salary and wage earners. Employers withhold tax from their employees and remit this to the Tax Office on at least a quarterly basis. Financial institutions and companies do not generally withhold tax from interest and shares.

4.10. Rulings and other advice:

The Tax Office provides taxpayers and practitioners with a range of advice on how to apply the income tax law, from general advice that applies to a large number of taxpayers to specific advice about how the law applies to an arrangement being contemplated or undertaken by a particular taxpayer. All rulings and other advice are provided free of charge. There are three types of formal income tax rulings: public rulings, private binding rulings (PBRs) and oral rulings. The advice contained in these formal rulings is legally binding on the Tax Office; the Tax Office cannot apply the income tax law in a way that is less favorable than that contained in the ruling. A taxpayer covered by a formal ruling is protected even if the Tax Office subsequently changes its interpretation of the relevant provisions of the income tax law in relation to other taxpayers. PBRs are used by the Tax Office to provide specific written advice to a particular taxpayer on how the law applies to that taxpayer. They only apply to a specified arrangement for a specified income year. They are not legally binding on the Tax Office in relation to other taxpayers. Public rulings provide general written guidance on matters relevant to a wide range of taxpayers.

5. Regulatory Mechanism in India:

In India, provisions under the Companies Act, Customs Act, Income Tax Act, and FERA exist to regulate such transactions. Sections 212, 594 and 615 of the **Companies Act** require disclosure of information about operations and finances of subsidiaries of all units falling under the purview of the Act. Section 14 1(A) and 14 1(B) of the **Customs Act**, the **Customs Valuation Rules** and the **Customs Valuation Act** (1988), all provide for customs valuation of transactions which are not arms length; Sections 112 and 114 (or Section 167(8) of the **Sea Customs Act**), penalize `improper' trade transactions and Section 111, allows for their confiscation. Over- as well as under invoicing of imports(section 112) and exports(section 114) are recognized as punishable economic offenses.10 Cases of violation of the Act, including those of false invoicing, come up for hearing under Sections 128, 129 and 130. Section 128 provides for appeals against decisions taken under the Act, Section 129 for the constitution of an Appellation Tribunal and Section 130 for referring cases to the High Court, and at times to the Supreme Court (Sec.130-A). The taxation of various sources of income (viz. dividends, royalties, technical fees), of foreign companies and non residents falls under Section 115 A, of the **Income Tax Act**; while section 44 D of the act and Rules 10, 11 (**Income Tax Rules**), relate to the computation of this income. Sections 92, 93 deal with cases of tax avoidance in related party transactions involving nonresidents, and Section 173 with the recovery of these taxes. The domestic and unilateral powers regarding discovery, production of evidence or attendance of any person (Section 131); search and seizure (Section 132); requisition of books of accounts (Section 132A); calling for information (Section 133); survey (Section 133A); collection of information (Section 133B); inspection of registers of companies (Section 134); inquiry before assessment (Section 142, 143(2), 143(3)), are ineffective in obtaining overseas information. The Income Tax Act does not provide any investigative power to tax administrators to have access to information relating to an international transaction. A foreign company cannot be compelled to produce relevant books and records kept by it abroad and foreign nationals cannot be compelled to give evidence or produce documents. This underlies the need for international cooperation. Such cooperation is sought and extended through double taxation agreements. Sections 90, 91 relate to the existence of double taxation agreements with different nations, according to the UN model (1980). Article 26(1) of this model provides for the exchange of relevant information between tax administrators of the contracting states. The **Foreign Exchange Regulation Act** covers foreign exchange violations of RBI directives. Section 12 (1) requires exporters to declare the full value of goods to be exported. Violation of this section is dealt with invoking Section 19, which gives powers of inspection and Section 22, which penalizes false statements; Section 23(1A), punishes any contravention to the provisions of the Act for which no penalty is expressly provided.

6. Conclusion:

This paper makes a comparative analysis of international tax systems in select countries. We can observe there are various interpretations are existing in case of income, source of tax and its tax-liability. Hence, there is a need for a common assessment system which leads a common number for each individual in the entire world, which should acceptable by all the authorities across the nations. When there is a system of international financial reporting system (IFRS) is much in discussion, why the policy makers are not thinking for ICAN(International Common Assessment Number) in place of PAN (Permanent Assessment Number) in case of assesses in India. In this situation, any individual's income earned anywhere in the world can assessed under a common tax planning system.

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