**FORM B: ABDC 2013 JOURNALS LIST REVIEW**  
**RATING DOWNGRADE SUBMISSION**

***PLEASE NOTE THAT:*** FORM B is designed to formalise requests to the ABDC Journals Review Panel 2013 seeking a **downgrade** in rating of an academic journal which is currently **included and rated** in the ABDC 2010 list e.g., seeking a drop in rating from an "A" to a "B" journal. Please complete a separate form relating to each journal for which you wish to make a submission of this type. Complete this form also, if there is a currently listed journal which you believe does not meet minimum research quality thresholds and should therefore be **removed** from the ABDC lists (e.g., because it is a "predatory" open access journal).

| **Journal Title:** | Taxation in Australia |

<table>
<thead>
<tr>
<th><strong>QB1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>□ 0806 Information Systems</td>
</tr>
<tr>
<td>□ 1401-1499 Economics</td>
</tr>
<tr>
<td>□ 1501 Accounting</td>
</tr>
<tr>
<td>□ 1502 Finance</td>
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<tr>
<td>□ 1503 Management</td>
</tr>
<tr>
<td>□ 1504-07 Marketing/Tourism/Logistics</td>
</tr>
<tr>
<td>□ 180105/1801025 Business and Taxation Law</td>
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</tbody>
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<thead>
<tr>
<th><strong>QB2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?</strong></th>
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<tbody>
<tr>
<td>□ A*</td>
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<tr>
<th><strong>QB3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?</strong></th>
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<tr>
<td>□ A*</td>
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<tr>
<th><strong>QB4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?</strong></th>
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<tr>
<td>□ A*</td>
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| **QB5. NOMINATE "THE BEST" COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):** | Tax Notes |

<table>
<thead>
<tr>
<th><strong>QB6. JOURNAL INFORMATION</strong></th>
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<tbody>
<tr>
<td><strong>Editor's Name:</strong></td>
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**NATURE OF SUBMISSION**

<table>
<thead>
<tr>
<th><strong>QB7. Primary submitter type (tick one box only)</strong></th>
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<tbody>
<tr>
<td>□ Higher Education Institutional Submission (e.g., formal submission from Business Faculty/School)</td>
</tr>
<tr>
<td>□ Peak Body Submission (e.g., AFAANZ, ANZAM)</td>
</tr>
<tr>
<td>□ Individual Submission</td>
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</tbody>
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| **QB8. Primary submitter:** | BTL panel |

| **Institutional Affiliation:** |

<table>
<thead>
<tr>
<th><strong>QB9. Are there other signatories to this submission?</strong></th>
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<tbody>
<tr>
<td>□ Yes</td>
</tr>
<tr>
<td>If yes, how many signatories are there (including the primary submitter)?</td>
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</tbody>
</table>
The BTL panel is of the view that this journal was given an 'A' ranking on the ABDC 2010 list in error. The panel predicted that this journal would be downgraded to a 'C' and two submissions (BTL_FB_F_001 and BTL_FB_F_003) were received to that effect. The panel is of the view that the submission received from the Australasian Tax Teachers Association (001) as attached which proposes a rating of 'C' should be supported.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

The ABDC invites further supplementary and supporting information to be submitted by way of appendices.

QB11. What supplementary information are you supplying (by way of appendices) to support your submission?

The following documents are attached in support of this application (please tick boxes as relevant):

- [ ] Appendix B1: List of Editorial Board Members
- [x] Appendix B2: Description and Scope of Journal
- [ ] Appendix B3: Recommendations from eminent scholars in the relevant field
- [ ] Appendix B4: Comparisons with existing rated journals
- [ ] Appendix B5: Coverage in review articles
- [ ] Appendix B6: Impact Factors: SSCI or others
- [ ] Appendix B7: Other supporting documentation
- [ ] Appendix B8: Signatory Details – in cases where there are more than one signatory to the submission, list all signatory names and their university or relevant affiliations (this appendix should articulate with the answer given to QB9 above).
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**QB1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):**
- 0806 Information Systems
- 1401-1499 Economics
- 1501 Accounting
- 1502 Finance
- 1503 Management
- 1504-07 Marketing/Tourism/Logistics
- 180105/180120 Business and Taxation Law

**QB2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?**
- □ A*
- □ A
- □ B
- □ C
- □ remove from ABDC list

**QB3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?**
- □ A*
- □ A
- □ B
- □ C

**QB4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?**
- □ A*
- □ A
- □ B
- □ C
- □ not applicable

**QB5. NOMINATE "THE BEST" COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):** Corporate Taxation

**QB6. JOURNAL INFORMATION**
- Editor’s Name: Deborah Powell
- Institution: The Tax Institute
- Web Address: http://taxinstitute.com.au

**NATURE OF SUBMISSION**

**QB7. Primary submitter type (tick one box only)**
- □ Higher Education Institutional Submission (e.g. formal submission from Business Faculty/School)
- □ Peak Body Submission (e.g. AFAANZ, ANZAM)
- □ Individual Submission

**QB8. Primary submitter:** Australasian Tax Teachers Association

**Institutional Affiliation:** Peak Body for Tax Academics

**QB9. Are there other signatories to this submission?** □ Yes □ No
If yes, how many signatories are there (including the primary submitter)?
QB10. Executive Summary (word limit: 250 words fully presented on this page only). In the space below succinctly highlight the most powerful elements of your case for downgrading the rating of the designated journal. Please use a “bullet point” style where possible.

- Taxation in Australia is the professional publication of The Tax Institute.

- It is disseminated widely to all members of The Tax Institute, and as such has a wide distribution (around 35,000) and impact, and should be included in the ABDC list.

- It features articles with a strong, practical approach to the latest tax issues and professional development.

- This journal does not meet the required academic standards to be listed as an A or B level journal.

- It is not refereed, with publication decisions made by the editor. The instructions to contributors note that: “Preference is given to "how to" articles with a strong practical approach to mainstream tax issues and professional development. Comprehensive technical details and discussion should be excluded where they are not essential to the reader's understanding of the issue”.

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Opinion piece: Who is really to blame for base erosion? Free to Download
01 May 2013
Recently, we have seen comments from government and other sources about multinationals who are said to “shirk” the obligation to pay their “fair share of tax” in the context of press reports about multinational IT companies and how little Australian tax they pay on profits from sales to Australians. The underlying problem is base erosion, that is, reduction of Australia’s tax base by citizens dealing directly with overseas suppliers, who do not pay Australian tax the way their domestic competitors do.

This is not new; legislators and administrators have known of the problem, and possible solutions, for a long time. However, we seem to be witnessing a pattern of careful demonisation of taxpayers, whereas the real problem, in the author’s opinion, is lack of results from those responsible, including ministers from both sides of politics, for administration of the tax system over the last 15 years.

Tax tips: Maximum net asset value test Free to Download
01 May 2013
The recent decision of the Full Federal Court in Bell v FCT considers several issues relating to the way the CGT maximum net asset value test operates.

Superannuation: Seeking compensation for defective ATO administration Free to Download
01 May 2013
Few realise that channels exist whereby taxpayers can recover some of the (often significant) costs associated with making an ATO application. This article explains how.

Tax cases: VN Railway and the superannuation fund which didn’t fly Free to Download
01 May 2013
VN Railway considers who is an eligible employee for superannuation purposes, and what constitutes a contribution to a superannuation fund.

Taxing issues: April – What happened in tax? Free to Download
01 May 2013
The following points highlight important federal tax developments that have occurred during April 2013.

Mid market focus: Payroll tax: Interstate employees and other traps Free to Download
01 May 2013
This month’s Mid Market Focus highlights some of the key traps that can arise in relation to payroll tax, especially for overseas owned businesses where those responsible for compliance may be less familiar with Australia’s various tax systems.
### Member profile: Paul Conde

01 May 2013

This member profile covers Paul Conde.

### CEO's report: Enrolments now being taken for new Course in Commercial Law

01 May 2013

The Tax Practitioners Board approves the Institute's Course in Commercial Law.

### Presidents report: Parliament, theATO and beyond ... Free to Download

01 May 2013

This month, our president Steve Westaway discusses the importance of taking the two steps forward to more certain, equitable and better-consulted tax laws.

### What are your responsibilities if you agree to be an executor? Free to Download

01 May 2013

Clients often ask trusted advisers to act as executors of their wills. Acceptance of the role of executor by an independent professional comes with significant burdens and risks. While the executor’s role is to administer the deceased’s wishes, pay debts, and distribute the assets to the beneficiaries, there is significant capacity for executors to affect the position of the beneficiaries, and vice versa, for a long time. The purpose of this article is to explain the duties and responsibilities of executorship.

The article discusses in detail the executor's obligations to the deceased, to the beneficiaries and to creditors. Difficulties which an executor may encounter are considered. The author concludes that professionals may wish to explain to their clients that their value to the clients is in acting as advisers and that they could better serve the clients by partnering with third parties as executors.

### Trust assets and estate planning: How has the dust settled after Kennon v Spry? Free to Download

01 May 2013

In recent years, there have been numerous developments which have challenged the effectiveness of trust structures, causing a loss of faith in the ability of traditional family discretionary trusts to protect assets in the event of marriage breakdown. The High Court decision in Kennon v Spry, in particular, appears to alter longstanding principles relating to the asset protection advantages of trusts in this context. This article considers the consequences of that decision, discusses the treatment of trust assets in a relationship breakdown and the distinction between assets forming part of the pool of property or being treated as a financial resource, examines the application of these principles in recent decisions, and offers some practical recommendations.

The authors conclude that, while this is an evolving area of law, recent case law indicates that, for the foreseeable future, well-structured trusts should continue to be an effective vehicle for asset protection and estate planning.

### Taxing the “golden ticket”

01 May 2013

A new Significant Investor Visa (SIV) has been introduced in order to attract high wealth foreign investors. The SIV fast tracks the permanent residency process for non-residents willing to invest $5m into “complying investments” in Australia. The relevant tax rules are, however, fraught with complexity and could result in significant tax leakage where double taxation occurs. Some well-considered tax planning can assist in maximising the significant investor’s after-tax returns and mitigate tax exposure.

This article considers some of the potential decisions and tax outcomes that an SIV holder may encounter.

### 2013 Key Events

- 13th Annual States’ Taxation Conference
- Queensland State Convention
- 13th Annual States’ Taxation Conference
- National Superannuation Conference
- SA Convention
- 6th Annual Tax Forum
- Tax Through the Bottom of a Glass
- Accounting for Common Tax Transactions
- Event Cancellations