

Summarised Curriculum Vitae for Adrian J. Sawyer

PERSONAL:

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- Doctoral Dissertation: Sawyer, A.J., *Developing an International (World) Tax Organisation for
Administering Binding Rulings and APAs – The Way Forward*, SJD (Doctor of
Juridical Science), University of Virginia School of Law, May 2007, 336p.

1. Research and Publications (* for major contributions):

(i) Articles/papers in refereed scholarly journals

- *1. Sawyer, A. J., Proposing an Alternative to Bankruptcy: Part XV in Retrospect, *Canterbury Law Review* 1995 v6no1: 175-194.
- *2. Sawyer, A. J., Broadening the Scope of Consultation and Strategic Focus in Tax Policy Formulation: Some Recent Developments, *New Zealand Journal of Taxation Law and Policy*, 1996 v2no1, 17-39.
- *3. Sawyer, A. J., Blurring the Distinction between Avoidance and Evasion: The Abusive Tax Position, *British Tax Review*, 1996 No5, 483-504 (lead article).
- *4. Sawyer, A. J. (with W. W. Anderson), Legislative Complexity: The Need for Appropriate Variables and Some Likely Candidates, *New Zealand Journal of Taxation Law and Policy*, 1997 v3no1: 3-40 (lead article).
- *5. Sawyer, A. J., Binding Tax Rulings: The New Zealand Experience, *Australian Tax Review*, 1997 v26n1: 11-27.
- *6. Sawyer, A. J. (with S. R. James and I. G. Wallschutzky), The Complexities of Tax Simplification: Progress in Australia, New Zealand and the United Kingdom, *Australian Tax Forum*, 1998 v14no1: 29-68.
- *7. Sawyer, A. J. (with M. Richardson), Complexity in the Expression of New Zealand Tax Laws: An Empirical Analysis, *Australian Tax Forum*, 1998 v14no3: 325-360.
- *8. Sawyer, A. J., Implications of a NZ Proposal for a Financial Transactions Tax, *Journal of Australian Taxation*, 1998 v1no2: 106-122 (invited article).
- *9. Sawyer, A. J. (with P. A. Hite), An Investigation of Tax Preparer Effects on the Decision-Making Processes of Government Investigators, *Advances in Taxation*, 1998 v10: 145-166.
- *10. Sawyer, A. J., Electronic Commerce: International Tax Policy Implications for Revenue Authorities and Governments, *Virginia Tax Review*, 1999 v19no1: 73-113.
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- *12. Sawyer, A. J., Passing the Century Mark: The Urgent Need for Reform of Insolvency Law and Policy in New Zealand, *Flinders Journal of Law Reform*, 1999, v3no2: 183-213.
- *13. Sawyer, A. J., Report from New Zealand: Reprioritising Priorities- IRD the big loser?, *Insolvency Law Journal* 2000, v8no2: 116-123.
- *14. Sawyer, A. J. (with P. A. Hite), The Impact of Verbal and Numerical Reporting Standards on the Decision-making Processes of Government Investigators, *New Zealand Journal of Taxation Law and Policy*, 2000 v6no1: 3-23.
- *15. Sawyer, A.J., What are the Lessons for Australia from New Zealand's First Comprehensive Remedial Review of its Binding Rulings Regime?, *Australian Tax Review*, 2000 v29n3: 133-167.
- *16. Sawyer, A.J., Electronic Transactions Bill for New Zealand: Nothing new under the sun?: Part 1, *Journal of International Banking Law*, 2000, v15n10 (October), 243-249; Part 2, *Journal of International Banking Law*, 2000, v15n11 (November), 275-280.

- *17. Sawyer, A.J. (with S.R. Tomlinson and A.J. Maples), Developing Essential Skills through Case Study Scenarios *Journal of Accounting Education*, 2000, v18n3: 257-282.
- *18. Sawyer, A.J., Editorial, *New Zealand Journal of Taxation Law and Policy*, 2001 v7no1: 1-5.
19. Sawyer, A.J., Editorial, *New Zealand Journal of Taxation Law and Policy*, 2001 v7no2: 67-69.
- *20. Sawyer, A.J. (with R.L. Attwell), The Ethical Attitudes of New Zealand Tax Practitioners – Still ‘Barely Passing’?, *New Zealand Journal of Taxation Law and Policy*, 2001 v7no2: 111-146.
- *21. Sawyer, A.J. (with M. Richardson), A Taxonomy of the Tax Compliance Literature: Further Findings, Problems and Prospects, *Australian Tax Forum*, 2001 v16n2: 137-320.
22. Sawyer, A.J., Editorial, *New Zealand Journal of Taxation Law and Policy*, 2001 v7no3: 147-8.
- *23. Sawyer, A.J., Book Review: Righting Wrongs: The Ombudsman in Six Continents, by Roy Gregory and Philip Giddings (eds.), *New Zealand Universities Law Review*, 2001 v19n4, 482-4.
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- *25. Sawyer, A.J., Tax Review 2001: Where to now for New Zealand?, *Asia Pacific Journal of Taxation*, 2001 v5n4: 52-70.
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- *27. Sawyer, A. J., Report from New Zealand: A Pot-Pourri of Personal Insolvency Cases, *Insolvency Law Journal* 2002, v10no2: 122-7.
- *28. Sawyer, A.J., “Tribute” and “Editorial”: Special Feature in Honour of Sir Ivor Richardson, *New Zealand Journal of Taxation Law and Policy*, 2002 v8no2: 129-32.
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- *30. Sawyer, A.J., Comparing New Zealand’s Private Rulings System and its Features with a Selection of International Private Rulings Systems – What is There in Common?, *Journal of Australian Taxation*, 2002, v 5no3: 440-65.
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- *32. Sawyer, A.J., Compliance Cost Impact Statements in New Zealand – How far have we come?: *Tribute to Cedric Sandford*, *Australian Tax Forum*, 2002, v 17no4: 441-494.
33. Sawyer, A.J., (with C. Edward), Editorial, *New Zealand Journal of Taxation Law and Policy*, 2003 v9no1: 4-11.
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- *35. Sawyer, A.J. (with A. Birch and T. Peters), New Zealanders’ Attitudes Towards Tax Evasion: A Demographic Analysis, *New Zealand Journal of Taxation Law and Policy*, 2003 v9no1: 65-109.
- *36. Sawyer, A.J., An Electronic Transactions Act for New Zealand at Last!, *Journal of International Banking Law and Regulation*, 2003, v18n4 (April), 151-9.

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- *38. Sawyer, A. J., Report from New Zealand: Discharge and the Public Interest, and What's in a Name?, *Insolvency Law Journal* 2003, v11no4: 256-260.
- *39. Sawyer, A.J., (with C. Edward), Editorial: Special Issue - Compliance, *New Zealand Journal of Taxation Law and Policy*, 2003 v9no4: 391-6.
- *40. Sawyer, A.J. (with K.J. Newberry), The Impact of Corporate Tax Shelters and Enron on the Tax Profession: Implications for the United States and New Zealand, *New Zealand Journal of Taxation Law and Policy*, 2003 v9no4: 397-416.
- *41. Sawyer, A.J. (with L.M. Tan), A Synopsis of Taxpayer Compliance Studies – Overview Vis-à-Vis New Zealand, *New Zealand Journal of Taxation Law and Policy*, 2003 v9no4: 431-54.
- *42. Sawyer, A.J., Regulations now in place for NZ's Electronic Transactions Act, *Journal of International Banking Law and Regulation*, 2004, v19n2: 45-8.
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- *45. Sawyer, A. J., (with S. R. James), Globalisation and International Trends in Taxation, *Asia Pacific Journal of Taxation*, 2004 v8n2: 49-67.
- *46. Sawyer, A. J., Is an international tax organisation an appropriate forum for administering binding rulings and APAs?, *e-Journal of Taxation Research*, 2004, v2n1, 8-70.
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- *49. Sawyer, A. J., Report from New Zealand: Individual Insolvency Law Reform – At Last!, *Insolvency Law Journal* 2004, v12no4: 259-68.
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- *53. Sawyer, A.J., Reflections on Providing Tax Incentives for Research and Development: New Zealand at the Cross Roads, *Journal of Australian Taxation*, 2005, v8no1: 111-149.
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- *56. Sawyer, A.J., Targeting Amnesties at Ingrained Evasion – A New Zealand Initiative Warranting Wider Consideration?, *Journal of the Australasian Tax Teachers Association*, 2005, v1(3): 84-119.
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- *60. Sawyer, A.J., New Zealand's efforts to catch up in legislating against Spam, *Journal of International Banking Law & Regulation*, 2006, v21n7: 399-405.
- *61. Sawyer, A. J., Developing an International (World) Tax Organisation for Administering Binding Rulings and APAs – The Way Forward, *Australian Tax Forum*, 2006, v21n2: 287-330.
62. Sawyer, A.J., (with L.M. Tan), Editorial, *New Zealand Journal of Taxation Law and Policy*, 2006 v12no3: 183-186.
- *63. Sawyer, A.J., Binding Rulings in New Zealand – An Overview and Review of the First Ten Years, *Canterbury Law Review*, 2006, v12n2: 273-291.
64. Sawyer, A.J., (with L.M. Tan), Editorial, *New Zealand Journal of Taxation Law and Policy*, 2006 v12no4: 262-270.
- *65. Sawyer, A. J., Report from New Zealand: Individual Insolvency Law Reform – Examining the Detail, *Insolvency Law Journal*, 2006, v14no4: 254-263.
- *66. Sawyer, A.J. Industry Partnerships and Targeted Amnesties at Ingrained Evasion – A New Approach to an Old Problem?, *Revenue Law Journal*, 2006, v16: 25-55.
- *67. Sawyer, A.J., Select Committee Recommends Changes to New Zealand's Anti-Spam Bill, *International Company and Commercial Law Review*, 2007, v16n2: 51-6.
68. Sawyer, A.J., (with L.M. Tan), Editorial, *New Zealand Journal of Taxation Law and Policy*, 2007 v13no1: 1-6.
- *69. Sawyer, A (with C Pau and A Maples), Complexity of the New Zealand's Tax Laws: An Empirical Study, *Australian Tax Forum*, 2007, v22n2: 59-92.
- *70. Sawyer, A.J., (with A.M.C. Smith), New Zealand: The Taxation Issues Involved with Adopting IFRS, *Asia Pacific Tax Bulletin*, 2007, v13n2, 87-94.
71. Sawyer, A.J., (with L.M. Tan), Editorial, *New Zealand Journal of Taxation Law and Policy*, 2007 v13no2: 185-193.
- *72. Sawyer, A.J., New Zealand's Tax Rewrite Program – In Pursuit of the (Elusive) Goal of Simplicity, *British Tax Review*, 2007 No 4, 405-427.
73. Sawyer, A.J., (with L.M. Tan), Editorial, *New Zealand Journal of Taxation Law and Policy*, 2007 v13no3: 347-355.
74. Sawyer, A.J., Book Review: Regulating Spam: A European Perspective after the Adoption of the E-Privacy Directive, by Lodewijk F Asscher and Sjo Anne Hoogcarspel, *European Intellectual Property Review*, 2007: forthcoming.

(ii) Chapters in books and books edited

- *1. Sawyer, A. J., Guide to Binding Rulings, *Butterworths Taxation Service Commentary*, Electronic Service, TAXBASE 3, 1997, March, 93pp. Available on CD ROM (an electronic refereed publication).
- *2. Sawyer, A. J., Tax Administration Act 1994: Part IIA and III, *Brooker's Smart Tax Electronic Commentary*, 1997, February, 150pp (first instalment). Available on CD ROM (an electronic refereed publication), plus updates in 1998, 1999, 2000 and 2001 (150pp).
- *3. Sawyer, A. J., Tax Administration Act 1994: Part IX, *Brooker's Smart Tax Electronic Commentary*, 1997, May, 240pp (second instalment). Available on CD ROM (an electronic refereed publication), plus updates in 1998, 1999, 2000 and 2001 (90pp).
- *4. Sawyer, A. J., Taxation Review Authorities Act 1994, *Brooker's Smart Tax Electronic Commentary*, 1997, September, 175pp (third instalment). Available on CD ROM, (an electronic refereed publication), plus updates in 1998, 1999, 2000 and 2001 (80pp).
- *5. Sawyer, A. J. (with S. R. James and I. G. Wallschutzky), "The Complexities of Tax Simplification: Progress in Australia, New Zealand and the United Kingdom", in C. Evans and A. Greenbaum (eds.), *Tax Administration: Facing the Challenges of the Future*, (Sydney, NSW: Prospect Media Pty Ltd, 1998), Ch. 22: 333-356.
- *6. Sawyer, A. J., Tax Administration Act 1994: Part IIIA, *Brooker's Smart Tax Electronic Commentary*, 1999, December, 26pp, plus updates in 2000 and 2001 (15pp). Available on CD ROM, (an electronic refereed publication).
- *7. Sawyer, A. J., Guide to Binding Rulings (Second Edition), *Butterworths Taxation Service Commentary*, Electronic Service, TAXBASE 3, 1999, December, 240 pp. Available on CD ROM (an electronic refereed publication).
- *8. Sawyer, A. J., Income Tax Act 1994: Subparts CC, EB, EC, EN and EO, *Brooker's Smart Tax Electronic Commentary*, March 2001, 140pp. Available on CD ROM, (an electronic refereed publication).
- *9. Sawyer, A. J., Income Tax Act 1994: Subpart EG, *Brooker's Smart Tax Electronic Commentary*, April 2001, forthcoming, 120pp. Available on CD ROM, (an electronic refereed publication).
- *10. Sawyer, A.J., "Binding Rulings: A Comparative Perspective", in A. Lymer and J. Hasseldine (eds), *The International Taxation System*, (Amsterdam, Kluwer, 2002), chapter 15, 291-315.
- *11. Sawyer, A. J., Income Tax Act 1994: Subparts CC, EB, EG, EN, EO, Tax Administration Act 1994: Subparts IIA, III, IIIA, IX; Taxation Review Authorities Act 1994, *Brooker's Smart Tax Electronic Commentary*, Updates, 2003, 111pp. Available on CD ROM, (an electronic refereed publication).
- *12. Sawyer, A. J., A Selected International Comparison of Private Rulings Systems and their Features – What is there in Common, in M Walpole and R Fisher (eds.), *Tax Administration: Current Issues and Future Developments*, (Bryon Bay, NSW, TimeBase Pty Ltd, 2003), ch. 33 (Electronic publication), 286-302.
- *13. Sawyer, A. J., Tax Administration Act 1994: Subparts III, IIIA, IX, *Brooker's Smart Tax Electronic Commentary*, Updates, 2003, 113pp. Available on CD ROM, (an electronic refereed publication).
- *14. Sawyer, A. J., Income Tax Act 1994: Part E, Tax Administration Act 1994: Subparts III, IIIA, IX, Taxation Review Authorities Act 1994, *Brooker's Smart Tax Electronic Commentary*, Updates, 2004, March 74pp. Available on CD ROM, (an electronic refereed publication).

- *15. Sawyer, A. J., Income Tax Act 1994: Part EO, Subparts CA, CF and DS Income Tax Act 2004 *Brooker's Smart Tax Electronic Commentary*, Updates and New Commentary, 2004, October 93pp. Available on CD ROM, (an electronic refereed publication).
- *16. Sawyer, A. J., Subpart EE Income Tax Act 2004 *Brooker's Smart Tax Electronic Commentary*, Updates and New Commentary, 2004, November 160pp. Available on CD ROM, (an electronic refereed publication).
- *17. Sawyer, A. J., *Is an international tax organisation an appropriate forum for administering binding rulings and APAs? (shortened version)*, in M Walpole and R Fisher (eds.), *Tax Administration: Challenges of Globalising Tax Systems*, (Birmingham, UK, Fiscal Publications, 2005), June, 67-97.
- *18. Sawyer, A.J. (ed), *Taxation Issues in the Twenty First Century*, (Christchurch, Centre for Commercial and Corporate Law, 2006), 259pp.
- *19. Sawyer, A.J., Binding Rulings in New Zealand – An Overview and Review of the First Ten Years, in AJ Sawyer, (ed), *Taxation Issues in the Twenty First Century*, (Christchurch, Centre for Commercial and Corporate Law, 2006), 195-213.
- *20. Sawyer, A.J., New Zealand's Failed Attempt at a Carbon Tax – Fatally Flawed or Mismanaged?, in (eds.), *Critical Issues in Environmental Taxation*, Volume V, (Oxford University Press, UK, 2008): forthcoming.

(iii) Articles/papers in edited scholarly journals (highlights only)

1. Sawyer, A. J., Tax Implications of the New Companies Act, *Bulletin for International Fiscal Documentation*, 1994, v48no4: 167-175.
2. Sawyer, A. J., An Update on the Tax Implications of the New Companies Act 1993, *Bulletin for International Fiscal Documentation*, 1994 v48no10: 504-507.
3. Sawyer, A. J., A Proposed Binding Rulings Regime, *Bulletin for International Fiscal Documentation*, 1994 v48no11: 582-591.
4. Sawyer, A. J., Raising the Threshold for Taxpayer Compliance: A New Era of Compliance Standards and Penalties, *Bulletin for International Fiscal Documentation*, 1994 v48no12: 655-664.
5. Sawyer, A. J., An Update on the New Binding Rulings Regime and Amendments to the Entertainment Tax Regime, *Bulletin for International Fiscal Documentation*, 1995 v49no4: 189-194.
6. Sawyer, A. J., New Zealand Taxpayers Enter a New Era: Binding Rulings Become a Reality, *Tax Notes International*, 1995 v11, July 17: 115-119 (lead article).
7. Sawyer, A. J., International Taxation: A Complete Approach at Last?, *Bulletin for International Fiscal Documentation*, 1995 v49no10: 472-481.
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9. Sawyer, A. J., Tax Policy Forum: New Zealand's Compliance, Penalties and Disputes Resolution Procedures Bill, *Tax Notes International*, 1995 v11, December 4: 1,530-1,542 (lead article - policy).
10. Sawyer, A. J., Taxpayer Compliance, Penalties and Disputes Resolution Bill Encapsulates Earlier Proposals - An Update, *Bulletin for International Fiscal Documentation*, 1996 v50no2: 72-78.
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- *12. Sawyer, A. J., Why are Taxes so Complex, and Who Benefits?, *Tax Notes*, 1996 v73no11: 1337-1343.
- *13. Sawyer, A. J. (with P A Hite), A Comparison of Compliance Cost Estimates for Tax Systems in the United States and New Zealand, *Bulletin for International Fiscal Documentation*, 1997 v51no2: 93-97.
- 14. Sawyer, A. J., New Zealand Seeks Comments on Revamping Trading Stock/Inventory Tax Rules, *Tax Notes International*, 1997 v14, June 16: 1955-1958 (lead article).
- 15. Sawyer, A. J. (with S. R. James and I. G. Wallschutzky), Tax Simplification: A Tale of Three Countries, *Bulletin for International Fiscal Documentation*, 1997 v 51no11: 493-503.
- *16. Sawyer, A. J., The Wine-Box Inquiry: Never mind the Findings but what about the Recommendations?, *Bulletin for International Fiscal Documentation*, 1998 v52no2: 58-72.
- 17. Sawyer, A. J., The Coalition Government's Second Budget - Little Evidence of Significant Tax Changes, *Bulletin for International Fiscal Documentation*, 1998 v52no8/9: 358-362.
- 18. Sawyer, A. J., New Zealand: A "Minority" Government Budget – Mixing Election Year Sweeteners with Restraint?, *Bulletin for International Fiscal Documentation*, 1999 v53no8/9: 366-370.
- 19. Sawyer, A. J., Enforcing New Zealand's Tax Laws via International Tax Recovery Agreements, *Bulletin for International Fiscal Documentation*, 2000 v54no1: 34-40.
- *20. Sawyer, A.J., *Special Report: First New Zealand Labour-Alliance Coalition Budget: An Interventionist Spending Approach Emerges with an Unpleasant Tax Surprise*, *Tax Notes International*, 2000 v21, July 3: 61-70.
- *21. Sawyer, A.J., *Special Report: Taxing Trust Beneficiary Income Distributions to Minors - No Minor Change*, *Tax Notes International*, 2000 v21, July 17: 241-250.
- *22 Sawyer, A.J. (with A. J. Maples), Finally, proposals to tax restrictive covenant and exit inducement payments, *Asia Pacific Tax Bulletin*, 2000 v6n10, 297-302.
- *23. Sawyer, A. J., The Wine-Box Inquiry in New Zealand: Round Two – A "Gutted" Report but no "Knockout Punch", *Bulletin for International Fiscal Documentation*, 2001 v55no3: 114-125.
- *24. Sawyer, A.J., *Special Report: New Zealand Superannuation Scheme Bill – Taking the Politics out of Superannuation?*, *Tax Notes International*, 2001 v22, March 5: 1155-1170.
- *25. Sawyer, A.J., *Special Report: New Zealand's December Tax Bill Contains a Potpourri of Changes*, *Tax Notes International*, 2002 v25, January 21: 259-268.
- *26. Sawyer, A.J., Australia-New Zealand Make Progress on Cross-Border Tax Problems, *Tax Notes International*, 2002 v26 April 22: 243-248.
- *27. Sawyer, A. J., Proposals to Reduce Compliance Costs: A Mixed Response by the NZ Government", *Bulletin for International Fiscal Documentation*, 2002 v56no7: 333-340.
- *28. Sawyer, A.J., Tax Conference Provides Stimulus for Debate in New Zealand, *Tax Notes International*, 2002 v28 October 28: 320-4.
- *29. Sawyer, A.J., Government Proposes Changes to GST Regime for Financial Services, *Tax Notes International*, 2002 v28 November 4: 436-440.
- *30. Sawyer, A.J., *Special Report: Rewriting New Zealand's Income Tax Act*, *Tax Notes International*, 2003 v29 January 6: 101-8.

- *31. Sawyer, A.J., Trans-Tasman Tax Triangulation: A Positive Resolution?, *Tax Notes International*, 2003 v29, March 3: 816-7.
- *32. Sawyer, A.J., New Zealand Finance Minister Declares Economy, Tax Climate Healthy, *Tax Notes International*, 2003 v29, March 24: 1091-4.
- *33. Sawyer, A.J., *Practitioners' Corner*: Overview of New Zealand-United Arab Emirates Tax Treaty, *Tax Notes International*, 2003 v32, October 13: 173-6.
- *34. Sawyer, A. J., Rewriting Tax Legislation: Reflections on the NZ Experience, *Bulletin for International Fiscal Documentation*, 2003 v57no12: 578-588.
- *35. Sawyer, A.J., News Analysis: New Zealand Charities Bill Would Create Registry for Tax Exempt Organizations, *Tax Notes International*, 2004 v34, April 26: 331-6.
- *36. Sawyer, A.J., Viewpoint: New Zealand Budget 2004 – Few Tax Initiatives but Plenty to Criticize, *Tax Notes International*, 2004 v34, June 21: 1231-3.
- *37. Sawyer, A.J., (with Lin Mei Tan), New Zealand Government proposes targeted tax amnesties to combat evasion - is this the answer?, *Tax Notes International*, 2004 v36, October 18: 217-223.
- *38. Sawyer, A.J., Advance Pricing Agreements: A Primer and Summary of Developments in Australia and New Zealand, *Bulletin for International Fiscal Documentation*, 2004 v58no12: 556-565.
- *39. Sawyer, A.J., (with A.J. Maples), New Zealand Film Incentives: Film Investment in New Zealand, *Journal of International Taxation*, 2005 v16no4: 38-53.
- 40. Sawyer, A.J., Tax Changes Feature prominently in 2005 Budget, *Tax Notes International*, 2005 v38, June 6: 877-882.
- 41. Sawyer, A.J., (with A.J. Maples), Film Investment in New Zealand: An Update, *Journal of International Taxation*, 2005 v16no9: 62-63.
- 42. Sawyer, A.J., New Zealand – Tax Year 2005 in Review, *Tax Notes International*, 2006 v41, January 9: 83-5.
- *43. Sawyer, A.J., Special Report: New Zealand's Investment Incentives Draw Mixed Response, *Tax Notes International*, 2006 v41, June 19: 1063-1075.
- *44. Sawyer, A.J., *Practitioners' Corner*: New Zealand Courts Investors with Limited Partnership Regime Proposal, *Tax Notes International*, 2006 v42, July 24: 309-315.
- *45. Sawyer, A.J., New Zealand Revises Taxation of Offshore Investments, *Tax Notes International*, 2006 v44, December 18: 917-921.
- *46. Sawyer, A.J., Top News: New Zealand Signs First Tax Information Exchange Agreement, *Tax Notes International*, 2007 v45, March 12: 945-946.

(iv) Papers published in refereed conference proceedings and seminars (selected only)

- *1. Sawyer, A. J. (with S. R. Tomlinson), *Simulating Professional Experience: Improving Teaching and Assessment in Taxation*, Proceedings of the Ninth Annual Conference of the Australasian Tax Teachers' Association, January 19 - 21 1997, University of Auckland, New Zealand.

- *2. Sawyer, A. J., *Is an international tax organisation an appropriate forum for administering binding rulings and APAs?*, Proceedings of the Sixth International Tax Administration Conference, Sydney, 15-16 April 2004, 64p. Paper received inaugural Professor Cedric Sandford Medal for best paper.
- *3. Sawyer, A. J., *An International Tax Organisation: A Step Forward for Rulings and APAs?*, Seminar for ATAX, University of New South Wales, Sydney, 1 July 2004. Paper presented at reception for award of Professor Cedric Sandford Medal.
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- *5. Sawyer, A.J., *Harmonisation of Rulings and APA Administration through International Coordination*, Proceedings of the Tax Research Network Conference, Edinburgh, 8-9 September 2005, 43p (no separate numbering).
- *6. Sawyer, A.J. *Industry Partnerships and Targeted Amnesties at Ingrained Evasion – A New Approach to an Old Problem?*, Proceedings of the Eighteenth Annual Conference of the Australasian Tax Teachers' Association Conference, 30 January – 1 February 2006, Melbourne University, Melbourne, Victoria, Australia, 19p.
- *7. Sawyer, A. J., *Developing an International (World) Tax Organisation for Administering Binding Rulings and APAs – The Way Forward*, Proceedings of the Seventh International Tax Administration Conference, Sydney, 19-21 April 2006, 64p.
- *8. Sawyer, A.J. (with A.M.C. Smith), *Tax Compliance Costs for Companies – The New Zealand Story*, New Zealand National Report, *Proceedings of the Jean Monnet Conference: "Tax Compliance Costs for Companies in an Enlarged European Community"*, Rust (Vienna) Austria, July 6-9, 2006, 31p.
- *9. Sawyer, A.J., *New Zealand's Failed Attempt at a Carbon Tax – Fatally Flawed or Mismanaged?*, *Proceedings of the Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy*, Ottawa, Canada, October 22-24 2006, 32p.
- *10. Sawyer, A.J., *New Zealand's Tax Rewrite Program – In Pursuit of the (Elusive) Goal of Simplicity*, *Proceedings of the Nineteenth Annual Conference of the Australasian Tax Teachers' Association Conference*, 22-24 January 2007, University of Queensland, Brisbane, Queensland, Australia, 30p.
- *11. Sawyer, A.J., *Regulatory Impact Statements and Accountability: Recent Australasian Experience*, *Paper accepted for the Tax Research Network Conference*, September 6-7, 2007, University of Sheffield, United Kingdom, 57p.

(v) Other**(a) Research paper:**

- *1. Sawyer, A. J., *The Current 'As You Please' Disclosure of Average Effective Tax Rates: Policy Issues and the Need for Reform and Consistency*, Research paper, NZSA, 1993.

(b) Consultative reports:

- *1. Sawyer, A. J., *An Analysis of the 'Tax Gap' of Listed Public Companies in New Zealand: 1984 - 1993*, Consultative Report for the New Zealand Treasury, 1994. This was commissioned following completion of my 1993 Master of Commerce thesis.
- *2. Sawyer, A. J., *Taxpayer Compliance under a Reduced Filing Regime*, Preliminary and Final Scoping Reports for the Inland Revenue Department, 1997. The Inland Revenue Department as a result of my expertise in the area of tax compliance research commissioned this as part of a series of reports.
- *3. Sawyer, A. J., *Taxpayer Compliance: Formalising Self-Assessment*, A Report for the Inland Revenue Department, 1997. The Inland Revenue Department as a result of my expertise in the area of tax compliance research commissioned this as part of a series of reports.
- *4. Sawyer, A. J., *Further Options for Restructuring the Public Practice Section of the Accountancy Profession in New Zealand*, 1997 Coopers and Lybrand Peter Barr Fellowship Report, March 1998.
- *5. Sawyer, A. J. (with W. W. Anderson), *The Impact of Framing Effects on the Risks Taxpayers take when Filing Income Tax Returns: A New Zealand Replication of a Prospect Theory-based Laboratory Experiment*, A Report for the Inland Revenue Department, July 1998. This was commissioned as a result of our expertise in the area of tax compliance research, particularly Warwick Anderson's 1996 M Com thesis.
- *6. Sawyer, A.J., *An International Comparison of Binding Rulings Regimes*, A Report for the Adjudication and Rulings Division of the Inland Revenue Department, November 2001. This report was commissioned as a result of my expertise and publications in the area of binding rulings upon an approach from the General Manager of the division, Martin Smith.
- *7. Sawyer, A.J., *Potential Implications of Providing Tax Incentives for Research and Development in NZ*, A Report for the Royal Society of New Zealand, February 2004. This report was commissioned on behalf of the Royal Society of New Zealand by Professor Caroline Saunders at Lincoln University.

(c) Professional Accounting School

- 1. I was asked to contribute to the PCE 2 Special exam held in March 2004 through contributing to the case study and resource material, and preparing the exam questions and model answers points for the tax issues question. This follows on from being a member of the quality control panel for the 2002 PCE 2 Exam and a contributing author to the 2003 PCE2 exam and 2004 PCE2 Special Exam. I have been asked to undertake the role of joint author again for the November 2004 PCE2 Exam and February 2005 PCE2 Special Exam, and again in 2006 and 2007.

Other publication details are available upon request.

2. Other Research Contributions and Current Research Interests**(i) International Correspondent**

In 1994 I was appointed as the New Zealand Correspondent for the Official Journal of the International Fiscal Association, the *Bulletin for International Fiscal Documentation*, based in the Netherlands. The correspondents for other countries are eminent academics - many of them full Professors. The journal is published monthly and is the pre-eminent international journal of taxation.

In 1995 I was appointed a New Zealand Correspondent for the Official International Publication of Tax Analysts Inc, *Tax Notes International*, based in the United States. The correspondents for other countries are eminent academics and practitioners - many of the academics are full Professors. The journal is published weekly with an international audience.

(ii) Journal Refereeing, Editorial Boards and Journal Editor

I have been an ad hoc referee for the *New Zealand Journal of Taxation Law and Policy*. This is the leading academic tax journal in New Zealand and it has attracted both an international readership and contributions. I had previously published four times (including sole and joint works) in this internationally refereed journal. As from October 2000, I was appointed a joint editor of the *New Zealand Journal of Taxation Law and Policy*, to fill a vacancy left through the passing away of Professor Garth Harris, founding editor. The editorial role formally commenced in December 2000. From late January 2001 I became the chair of the editors for the *Journal* with the departure of a fellow editor. This has involved an active role in refereeing papers, checking and reviewing other papers, arranging referees and following up for reports, and preparing a substantial editorial for the March 2001 issue. I have prepared regular editorials from the June 2001 issue onwards. I became the senior editor as from the December 2001 issue with a change in editors for the *Journal*.

I was approached to join the Editorial Board of the *Journal of Australian Taxation*, and joined with effect from May 2001, following signing of an agreement with the new editors of the *Journal*. This is effective from the June 2001 issue (Volume 4, Issue 1, 2001). As a result I have been responsible for refereeing three papers for the *Journal of Australian Taxation*, and have been an ad hoc referee on previous occasions.

I have been referee for several papers from the 2003 and 2004 *Australasian Tax Teachers Association Conference* which are to form part of an electronic book of refereed proceedings of articles (which is intended to become an electronic-journal in due course) from the Conference.

I have become part of the inaugural Editorial Board for the *Australasian Tax Teachers Association* with the initial role having joint responsibility for the editing and preparation of the electronic publication of proceedings of selected papers from the 2005 ATTA Conference.

I have been appointed to the editorial board for the American Taxation Association's *Journal of Legal Tax Research* as from August 2006.

I have been an ad hoc reviewer for *Accounting History*, a leading accounting history journal in Australasia and for *Accounting Education: An International Journal*.

I was commissioned to be the Consulting Reviewer for the first New Zealand tax text for students (New Zealand taxation), published by Brookers Ltd. This was completed in January 2004.

Recipient of the inaugural Cedric Sandford Medal for best paper presented at the 2004 International Tax Administration Conference in April 2004, Sydney, hosted by ATAX, University of NSW.

Member of the Board for the Centre for Commercial and Corporate Law at the University of Canterbury from November 2005.

(iii) Commentary Team Member

I accepted an invitation to be a member of the commentary team for *Brooker's Smart Tax V* electronic service in the mid 1990s. Responsibilities for commentary include Parts IIA, III, IIIA and IX of the Tax Administration Act 1994 and the Taxation Review Authorities Act 1994. In 2000 I took over responsibility for commentary for subparts CC, EB, EC, EG, EN and EO Income Tax Act 1994. I am also responsible for updating portions of my commentary for the Income Tax Act 2004, especially new subparts CA, CF, DS and EE.

My research into binding rulings during 1994 led to an approach from Butterworths in 1995 to be involved with their new commentary service, which eventually became an electronic service to accompany their

existing leading tax publications. A similar approach was made from Smart Group, now part of Brooker's Ltd, to provide short commentaries for their electronic tax service.

(iv) Consultancy

My contacts with the IRD have led to an invitation to undertake to date four projects. The first (which I am completing jointly) examines the end of year tax position decision-making of taxpayers, applying prospect theory and other developments from the tax compliance literature. The second comprises a series of consultancy research projects, investigating the impact of reductions in IR 5 return filing obligations for employees and formalised self-assessment, from the focus of tax compliance. In the past I have been a consultant for the New Zealand Treasury on effective tax rates and the tax gap for listed New Zealand companies. In late 2000 I was approached by the IRD to provide consultancy advice, the third project, on draft revisions to proposed changes to the compliance and penalties regime as part of the review of the new regime. In May 2001 I signed an agreement to complete a review of aspects of the binding rulings regimes in twenty six nations for the Adjudication and Rulings Unit of the IRD, with this being the fourth project, completed in November 2001.

I secured a further consultancy research contract from the Royal Society of New Zealand to prepare a report on the various tax incentives and approaches available for Research and Development expenditure. This was completed in February 2004. I have also acted as an external consulting reviewer for the first taxation text for New Zealand, Brooker's *New Zealand Taxation*.

(v) Current and recent research interests – major areas:

- (i) Evaluating alternatives to bankruptcy for individuals, such as proposals under Part XV of the Insolvency Act 1967, and other current insolvency law reform issues. I have completed a commissioned paper, which was published in the *Insolvency Law Journal* in June 2000, in which I review the Law Commission paper on debt priorities in bankruptcy/liquidation. Further papers were published in June 2002, December 2003, each reviewing a pot-pourri of cases on individual insolvency. I have a paper on the proposed reforms to individual (personal) insolvency law for accepted for publication in the December 2004 issue of the *Insolvency Law Journal*, with a further paper published in the December 2006 issue.
- (ii) Analysing new developments with binding tax rulings as the new regime experiences its early years of operation. Updating guide to binding rulings for Butterworths Tax Service – the second edition has just been published. A paper has been presented at Fourth Tax Administration Conference in April 2000 and has been published in the *Australian Tax Review* in September 2000. A further international comparison paper was presented at the Fifth Tax Administration Conference in April 2002, drawing upon work completed for the IRD in reviewing binding rulings regimes in twenty six nations. This paper has been published recently as part of a book of proceedings and a revised version appeared as a separate publication in an internationally refereed journal - *Journal of Australian Taxation*.
- (iii) Regular updates on changes in tax administration and practice for Brokers *Smart Tax* commentary.
- (iv) Developing further my interest in tax policy determination and processes in an international setting, primarily through extending my S.J.D. from the University of Virginia.
- (v) International tax implications of electronic commerce, especially for revenue authorities and governments, submitted and accepted by the *Virginia Tax Review*, appearing in the Spring 1999 issue. I intend to follow this with further papers in this area, possibly in 2001/02, with a paper prepared by request of the editors for the *Journal of International Banking Law and Regulation* looking at the recently enacted Electronic Transactions Act. Follow up papers were published in 2003, 2004, and 2006.
- (vi) Taxpayers' rights, with a paper undertaking an international comparison of taxpayers' rights, in a selection of civil law and common law nations, asking whether New Zealand taxpayers' have been short changed, submitted and accepted by the *Vanderbilt Journal of Transnational Law*, and appears in the November 1999 issue. I have been involved in the process of reviewing the current IRD

Taxpayers' Charter (which was released in March 2001) and prepared a submission on the Taxpayers' Charter Bill.

- (vii) Tax compliance literature developments, with completion of a joint work (with M. Richardson) on the developments in the tax compliance literature since the seminal work of Jackson and Milliron (published in 1986), which has been published in *Australian Tax Forum*, vol. 16(2) (over 180 pages in length). As a result of my research I was invited to attend the first International Conference on Improving the Tax Paying Culture, held at the Australian National University in early December 2000, and was invited back again for the December 2001 conference. I have published a paper in a refereed journal (*Australian Tax Forum*) reviewing Tax Compliance Cost Statements and Regulatory Impact Statements in New Zealand with the assistance of the Inland Revenue Department. This has led to my invitation to be involved with a major study commissioned by the IRD to measure and review small and medium business compliance costs as part of a panel of expert advisers. Further examination of developments in the tax compliance literature has led to two further joint papers being published in the December 2003 special issue of the *New Zealand Journal of Taxation Law and Policy*. A paper reviewing the Government's proposed targeted tax amnesties has been published jointly with Lin Mei Tan as a comment in the September 2004 issue of the *New Zealand Journal of Taxation Law and Policy*, and reprinted in *Tax Notes International* in October 2004. Further work on readability of tax materials was published in 2007 in the *Australian Tax Forum*.
- (x) Commissioning editor for the Centre for Corporate and Commercial Law Incorporated's *Collection of Tax Essays*, gathering leading tax academics, practitioners and senior revenue authority officials as essay contributors, with forward prepared by Sir Ivor Richardson. Published in July 2006.

3. Research Strengths and Experience

My research strengths, as evidenced by my publication record, are primarily in tax administration and compliance (from legal, accounting and social science perspectives), international aspects of taxation (my SJD area), individual insolvency (especially alternatives to bankruptcy and analysing new developments), electronic commerce issues from a tax perspective, and taxpayers' rights. I have an interest in the teaching/research nexus, from actively researching in this area and through using my research to inform my teaching. I am also familiar and actively involved in refereeing articles and in journal editing, through my roles as editor and member of editorial boards.

4. Teaching Experience:

a. Undergraduate teaching

Calendar Years Taught (eg 1992-99)	Course Code	Title	Credit Points	* C or O	Average Class Size	Contact average		Hours total per annum	
						Lecture	Tutorial	Laboratory	Other
1996	AFIS 101	Accountancy, Finance and Information Systems	12	C	620	4	-	-	-
1997 – 1999	AFIS 111	Accounting and Finance	6	C	690 – 705	4	-	-	-
2000 – 2004	AFIS 122	The Role of Context of Accounting Information	3	C	450-550	4-9	-	-	-
2002-07	AFIS 122 / 132	The Role of Context of Accounting Information (Summer School)	3	C	95-115	6	-	-	-
1992 – 1993	AFIS 151	Legal Environment of Business	12	C	200 – 230	38	26	-	-
2004	AFIS 188	Accounting and Financial Reporting for Non-Accountants	6	O	49	3	-	-	-
2001-02	AFIS 233	Foundations of Electronic Commerce	6	C	200	1	-	-	-
1991 – 1997, 2000 – 3	AFIS 253	Law of Organisations	6	C	90 – 150	40 (1991) 12-16	12 – 60 (1997, 2000) -	-	-
1994 – 2007	AFIS 254	Introduction to Taxation and Estate Planning	6	C	100 – 210	24 12 (2000)	28 (1997) -	-	-
1997	AFIS 351	Law of Finance and Investment	6	O	25	6	2	-	-
1993 – 2007	AFIS 354	Advanced Taxation and Estate Planning	6	O	20 – 40	30-50	30-50	-	10-20
1999	LAWS 394	Special Topic: Taxation and Estate Planning	4	O	25	12	-	-	-
2000 – 2001	LAWS 395	Selected Issues in Taxation	4	O	15	12	6	-	-
2002 – 3, 2006 – 7	LAWS 352	Selected Issues in Taxation	4	O	12-30	12	6	-	-

b. Postgraduate teaching courses

Calendar Years Taught (eg 1992-98)	Course Code	Title	* C or O	Average Class Size	Contact average		Hours total per annum	
					Lecture	Tutorial	Laboratory	Other
1993 – 2003, 2006 - 7	AFIS 606/626	Advanced Issues in Taxation	O	2 - 7	50	-	-	-
2002 – 4	AFIS 612/7	Special Topic: International accounting	O	6-12	2	-	-	-
1996 – 1997	MBAD 658	Aspects of Business Law	O	15 - 20	4	-	-	-

Note that C is for courses that are compulsory for the majority of students enrolled and O for optional courses.

c. Postgraduate and Honours supervisions, current and/or completed

	Ph. D. theses	Masters theses	Masters projects	Bachelors/ Honours projects
<u>Work completed</u> Principal supervisor		4	15	24
Associate supervisor				
<u>Work in progress</u> Principal supervisor	4			4
Associate supervisor				

My teaching evaluation results are available on request.

(i) General Comments:

1. I have been course supervisor for all of the undergraduate courses listed on the first page with the exception of AFIS 101/111/122 and AFIS 233. Normally I am course supervisor for at least two of these courses at any one time and for the postgraduate AFIS 606 course.
2. I have completed the role of external thesis examiner for two Masters thesis on tax issues in 1997: one a Master of Taxation Studies thesis from the University of Auckland, the other a Master of Commerce and Administration thesis from Victoria University of Wellington. I was external examiner for a Master of Taxation Studies research project at the University of Auckland in 2002, and a Master of Laws thesis from Waikato University in 2003. I was external examiner for a University of Auckland Honours dissertation in 2005.

(ii) Teaching Awards:

In 2000 I was awarded the honour of Best Lecturer in the Faculty of Commerce at the University of Canterbury and overall Runner Up for Best Lecturer for the entire University of Canterbury. The award was based on votes cast in a poll run by the University of Canterbury Students Association. The exact numbers of votes cast is not disclosed and hence not a great deal of reliance can be placed on the scientific nature and robustness of the results.

In 2003 I received a commendation from the UCSA that I polled well in the Lecturer of the Year competition and received a sample of comments back which were complimentary. I was a finalist for the UCSA Lecturer of the Year award again in 2004.

5. Other

(a) Departmental and Related Administration

Information available on request.

(b) University Administration

Information available on request.

(c) Grants and Funded Research

1. New Zealand Treasury: \$5,300 for extension of analysis of the tax gap and effective tax rates of New Zealand listed companies.
2. University of Canterbury: \$800 for work on alternatives to bankruptcy.

3. Coopers and Lybrand Peter Barr Fellowship: \$2,000 plus \$800 from University of Canterbury for analysis of proposals for restructuring the accountancy profession in New Zealand.
4. Inland Revenue Department: \$6,400 for application of prospect theory to uncertainty for taxpayers in decision making for end of year tax positions - laboratory experiment work.
5. Inland Revenue Department; \$30,000 for consultancy work for reports on tax compliance under reduced return filing and for formalising self-assessment.
3. Inland Revenue Department; \$10,900 for consultancy work for a review of the binding rulings regimes with respect to private rulings in twenty six countries.
4. Royal Society of New Zealand: \$8,100 for research consultancy work to review the various methods for the taxation (and associated incentives) of Research and Development Expenditure.
5. Brooker's NZ Ltd: \$1,350 for review of NZ Taxation – the first NZ tax text for students.

(d) Associations

I am a member of the following organisations and subscribe to their journals and other publications (where applicable):

1. Accounting and Finance Association of Australia and New Zealand
2. American Accounting Association
3. American Taxation Association
4. Australian Tax Research Foundation
5. Australasian Tax Teachers' Association (principal New Zealand contact and Vice President from January 2007)
6. Institute of Chartered Accountants of New Zealand
7. Institute of Chartered Accountants of New Zealand Canterbury/Westland Branch Tax Committee
8. Taxation Institute of Australia - for journal subscription purposes.
9. Australasian Law Teachers' Association.
10. Institute of Fiscal Studies.

(e) Other Professional and Community Contributions

Information available on request.

6. Work Experience:

University of Canterbury

1 January 2006 to present: Associate Professor of Taxation and Business Law (tenured), Department of Accountancy, Finance and Information Systems.

1 December 2003 to 30 November 2006: Associate Head of Department of Accountancy, Finance and Information Systems for period of three years.

1 January 2003 to 31 December 2005: Senior Lecturer above the Bar in Taxation and Business Law (tenured), Department of Accountancy, Finance and Information Systems.

1 January 1998 to 31 December 2002: Senior Lecturer in Taxation and Business Law (tenured), Department

