



TAX FORUM 4-5 October 2011

STATEMENT OF REFORM PRIORITIES

PARTICIPANT NAME, ORGANISATION AND POSITION

La Trobe University - Professor, School of Economics and Finance Harry Clarke Deborah Cobb-Clark University of Melbourne – Director, Melbourne Institute of Applied **Economic and Social Research Graeme Cooper** University of Sydney – Professor, Sydney Law School University of New South Wales - Director and Professor, Social Julian Disney Justice Project, Faculty of Law Richard Eccleston University of Tasmania – Associate Professor, School of Government Chris Evans University of New South Wales - Professor, Australian School of Taxation and Business Law John Freebairn University of Melbourne – Professor, Department of Economics **Paul Gerrans** University of Western Australia – Professor, Business School University of New South Wales - Senior Lecturer, Australian School Helen Hodgson of Taxation and Business Law Ann O'Connell University of Melbourne – Associate Professor, Melbourne Law School University of New South Wales - Australian Professorial Fellow and John Piggott UNSW Scientia Professor, ARC Centre of Excellence in Population Ageing Research Dale Pinto Curtin University - Professor, Curtin Business School Susan Richardson Flinders University - Principal Research Fellow, National Institute of **Labour Studies** University of Queensland - Associate Professor, TC Beirne School of Kerrie Sadiq Law Greg Smith Australian Catholic University University of Melbourne - Associate Professor, Melbourne Law Miranda Stewart School University of Sydney – Professor, Department of Political Economy Frank Stilwell Neil Warren University of New South Wales - Professor, Australian School of Taxation and Business Law Peter Whiteford University of New South Wales – Professor, Social Policy Research Centre University of Sydney – Associate Professor, School of Economics Judy Yates

STATEMENT OF PRIORITIES

JOINT STATEMENT TO TAX FORUM on GOVERNMENT RESPONSE TO AFTS(2009) RECOMMENDATION 134

TAX FORUM RECOMMENDATION:

The Commonwealth Government should respond positively to Recommendation 134 of the AFTS Review (2009) by committing funds to the development of an independent multi-disciplinary and multi-institutional tax research centre, The Australian Centre for Tax Research. Commonwealth funding should comprise \$2.5 million each year for 10 years; such funding to be accompanied by State and Territory Governments and the private sector both contributing \$0.25 million per annum over 10 years.

The *Final Report* of the Review into *Australia's Future Tax System* (2009, Part 2, Volume 2, p 722-724) made the following recommendation:

Recommendation 134: The government should support one or more institutions to undertake independent policy research relevant to the Australian tax and transfer system.

In particular, the *Final Report* proposed the establishment of:

.....an academic institution or a partnership between institutions that could draw funding from public and private sources to undertake tax research and evaluation.... Similar bodies operate in Australia, in other areas of research.

The signatories to this *Tax Forum Recommendation* all agree that the Australian community would benefit significantly from the development of an independent tax research centre based within one or more academic institutions. The overriding objective of such a centre should be tax research excellence, theoretical and applied, achieved through collaborative multi-disciplinary, multi-sector, and multi-government tax research projects. The Centre will focus both on improved public understanding of tax as well as research which draws upon world's best theory and practice. The Centre's research will be both accessible to the public as well as designed to promote the discussion, dissemination and practical application of findings through publications in all academic, professional and technical media and through organization of, and engagement in, national and international tax workshops, symposia and conferences.