

CALL FOR SUBMISSIONS

Australian Tax Review Special Issue: Current Topics in International Taxation

Guest Editor

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Australian Tax Review is a highly regarded refereed taxation journal published since 1971. It has maintained its "A" ranking in the 2019 Australian Business Deans Council journal quality list. It is seeking the submission of high-quality articles for a special issue of the journal to be published at the end of 2020. All submissions will be subject to the journal's usual rigorous double-blind refereeing process.

Themes

The international tax regime has experienced significant challenges and changes in recent years. The OECD BEPS project rode on the unprecedented political will aiming to strengthen international tax rules to tackle international tax avoidance by multinational enterprises. While the Final Reports of the 15 Action items were published in 2015, the OECD continues to work through the Inclusive Framework on several important topics, including the taxation of the digital economy, and special issues of transfer pricing.

Countries have responded to the BEPS reports in different ways. Australia has embraced some recommendations enthusiastically, but is reluctant to adopt others.

The domestic law on international taxation has been equally exciting. Major recent tax cases in this area cover many important issues, including the increasingly important transfer pricing rules and the interaction between domestic tax law and tax treaties.

This special issue covers some of these interesting matters, providing a snapshot of the international tax regime with respect to Australia at this exciting time in the tax world.

Call for papers

This special issue calls for submission of papers that engage with current topics in international taxation. Possible themes include, but are not limited to, the following issues:

- BEPS project: implications for Australia
- Transfer pricing issues, including the profit split method

- Taxation of the digital economy, including potential reform of the allocation of taxing rights among residence and source countries, and possible policies to address BEPS risks exacerbated by the rise of digital businesses
- International taxation issues under domestic law, including anti-BEPS measures (e.g. Multinational Anti-Avoidance Law, Diverted Profits Tax and Anti-Hybrid Rules), recent court cases on transfer pricing and the interaction between domestic law and tax treaties.

Guidelines for Authors

All submissions should adhere to the format and style guidelines of the journal. A guide for authors and other relevant information for submitting papers are available at <https://legal.thomsonreuters.com.au/support/pdf/authorsupport/Australian-Tax-Review-Thomson-Reuters.pdf>

Timing

This special issue will be published as Issue 4 in November/December 2020. Please note that manuscripts for this special issue should be submitted by 15 June, 2020. Early submissions and communications with the guest editor (Antony Ting: antony.ting@sydney.edu.au) are encouraged if you wish to explore the possibilities of submitting a paper. We would also appreciate your bringing this call to the attention of your colleagues and those in other disciplines who might wish to contribute.

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