

Tax Avoidance

Marking 40 years of Part IVA of the *Income Tax Assessment Act 1936*

Published by the Australian Academy of Law, the papers and proceedings of an event held on 8th September 2021 to mark the fortieth anniversary of the commencement of this general anti-avoidance provision, Part IVA. Where has it succeeded, where has it failed, how has it evolved?

Tax avoidance is a subject much referred to in the media, often by people who do not have a close appreciation of the issues involved. Those issues are of a fundamental yet technical kind, and their importance from several viewpoints cannot be doubted.

This event's speakers were highly qualified to address those issues. What they had to say is of interest, not only to the legal and accounting profession, but also to the general public

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Convenor

The Hon Alan Robertson SC FAAL, President, Australian Academy of Law

Chair

The Hon Kevin Lindgren AM QC FAAL, Deputy President, Australian Academy of Law

Speakers

The Hon AM Gleeson AC FAAL, Formerly Chief Justice of Australia

The Hon Tony Pagone QC FAAL, Formerly a Judge of the Federal Court of Australia, author of *Tax Avoidance in Australia*

Ms Kristen Deards SC, Extensive taxation practitioner, including appearances in complex Part IVA cases

Professor Miranda Stewart FAAL, Professor of Law at the University of Melbourne Law School and Honorary Professor at the Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University

Commentary and Overview

The Hon Roger Gyles AO QC FAAL, Former Special Prosecutor – Bottom of the Harbour Tax Avoidance, Former member of the General Anti-Avoidance Rules (GAAR) Panel

Mr Peter Walmsley FAAL, Deputy Chief Tax Counsel of the Australian Taxation Office and Chair of the General Avoidance Rule (GAAR) Panel

