

Article, Papers and Notes: Presented or Published

September 2013, *Arbitrating Financial 'Star Wars'* (2013) 24 JBFLP 174.

August 2013, *The Use and Abuse of the Commonwealth Finance Power and the External Affairs Power*, Australian Monarchists League Conference, The Swissôtel, Sydney.

July 2013, 'Competitive Federalism', Issue 4, *Dialogue Magazine*, 17.

March 2012, Short Form Opinion on the Constitutional Validity of the *Clean Energy Act 2011* (Cth) for the Institute of Public Affairs.

April 2011, Key Issues in Challenging the Commissioner's Decisions, Speech to the City of Sydney Law Society Inc.

2010, Grant, B. and Dollery, B. E. "Constitutionalism, Federalism and Reform: Pape versus the Commissioner of Taxation and Anor: A Conversation with Bryan Pape", *Public Policy*, 53-63, 5(1), 2010.

August 2010, *Stopping Stimulus Spending, or Is the Sorcerer's Apprentice Controlling the Executive?* The Third Sir Harry Gibbs Memorial Oration, The Samuel Griffith Society in Perth.

February 2010, *The Plaintiff's View of the Tax Bonus Case*, Slides to a Speech to the Gilbert + Tobin Centre for Public Policy in the Faculty of Law in the University of New South Wales. <http://www.gtcentre.unsw.edu.au/events/2010-constitutional-law-conference-and-dinner>

August 2009, *The Tax Bonus Case or Did the Commonwealth Cry Wolf?* A paper delivered to the 2009 Conference of the Samuel Griffith Society in Adelaide.

May 2009, *The Rule of Law and the Global Financial Crisis*, The Eighteenth D. H. Drummond Memorial Address to Drummond and Smith College in the University of New England.

2008, Dollery, B. E., Pape, B. and Byrnes, J. "Constitutional and Federalist Perspectives on the Australian Local Government Roads to Recovery Funding Program", *ICFAI Journal of Governance and Public Policy*, 3(4), 34-51, 2008.

August 2006, *The CoAG Cabal and Changing the Constitution*, Speech to the Ratcliffe Society's 2006 Annual Dinner, Sydney

December 2005, *Federalism or Centralism?* (2005) The Page Review Vol.1(2).

April 2005, *The Use and Abuse of the Commonwealth Finance Power*, Chapter 9 in the Proceedings of the 17th Annual Conference of the Samuel Griffith Society, Coolangatta, Queensland.

Dec 2004, Book Review of Wayne Hudson's and A J Brown's (eds), *Restructuring Australia: Regionalism, Republicanism and Reform of the Nation State*, (2004)The Page Review Vol 1 (1).

February 2004, *The Australian Reformation*, A talk to an Armidale Rotary Club at a Luncheon held at the Ex-Services Club on ways of improving the working of the Australian Federation, correcting vertical fiscal imbalance and the creation of new states.

June 2003, *Taking Farmers' Property Rights Seriously and Just Compensation On Their Taking*, Fourth Annual Conference, Environmental Taxation Issues, Experience and Potential, 5-7 June 2003, Sydney

June 2003, *Constitutional Arrangements for Iraq*, a presentation at Seminar on Iraq sponsored by the Faculty of Economics, Business and Law.

April 2003, *International Law and Iraq*, A talk to an Armidale Rotary Club at a Dinner held at the Armidale Golf Club.

January 2002, *Corporations Law in Action*, paper submitted to satisfy the requirement of the Graduate Certificate in Higher Education, EDAS 496 Special Topics in Education.

June 2001, *To Specialise or Not to Specialise*, Bar Review, the Journal of the NSW Bar Association, Winter edition, pp. 22-23. (accessed 5/2/03)
http://www.nswbar.asn.au/Professional/Publications/BarNews/Contents_BN.htm

July 2000, *The Ultimate Beneficiary Rules* a paper delivered to a conference on Trusts: Current Issues, organized by the Television Education Network, Sydney.

March 2000, a paper on *GST and the Legal Office* delivered to a seminar held by the Far North Coast Law Society, Surfers Paradise.

July 1999, *Capital gains tax on the 'dissolution' of a company*, Issue 32, CCH Tax Week, pp. 561-564.

June 1999, *Tax Exemption of Interest on Judgments for Damages in Personal Injury Cases*, No. 62 Stop Press, Monthly Newsletter NSW Bar Association, p 4. (accessed 5/02/03).
<http://www.nswbar.asn.au/Professional/Publications/BarBrief/1999/SP061999.pdf>

May 1999, *Steele's case: a failure in fact finding?*, Issue 20, CCH Tax Week, pp. 336-337.

May 1999, *Liquidators and Infant Shareholders*, James O'Donovan (ed), Corporate Insolvency section, Corporations and Securities Law Journal, 17 C&S.L.J., pp.192-194.

April 1999, an introduction to a collection of three speeches, Fletcher-Moulton's, '*Law and Manners*', Buchan's, '*The Judicial Temperament*' and Silber's, '*Obedience to the*

Unenforceable' under the heading of Famous Speeches republished in the Australian Law Journal, (1999) 73 A.L.J. 232, pp. 256-274.

March 1999, Submission (Confidential) to the Review of Business Taxation – A Platform for Consultation *A Tax System Redesigned*, p.769., (accessed 5/2/03) <http://www.rbt.treasury.gov.au>

April 1997, *Taxation of s. 94 Interest - Fruit of the tree or just a taller tree?*, Vol 35(3) Law Society Journal, Law Society of N.S.W., pp. 55-57.

February 1997, *The Spotless Case: A case decided per incuriam?*, No.9, Weekly Tax Bulletin, Australian Tax Practice, pp.186-188.

December 1996, *A Note on the Taxation of Section 94 "Interest"- Fruit of the tree or just a taller tree?*, Bar News, Summer 1996, The Journal of the NSW Bar Association, Sydney, pp.30-31.

October 1996, *The Commissioner's Crisis – Independent Contractor or Employee*, Issue 43, CCH Tax Week.

August 1996, *Service Trusts and Everett Assignments*, a paper delivered to the Taxation Institute of Australia Twilight Lecture Series on the Taxation of Professionals, Sydney.

August 1995, *Are unstamped documents admissible in the AAT?* Issue 34, CCH Tax Week, pp.617-619.

October 1994, *Liability to Capital Gains Tax in Respect of Awards for Compensation and Damages*, paper delivered to the NSW branch of the Australian Insurance Law Association.

October 1994, *International Taxation*, paper presented to a seminar for Legal and Accounting Management Seminars Pty. Ltd. (LAAMS), Sydney.

April 1994, *Taxpayers Rights and Obligations*, a paper presented to a conference on Current Issues in Tax Administration in the University of Newcastle

February 1994, *Trusts and Tax*, a paper presented to a seminar on Current Issues on Trusts, paper presented in Sydney for the Continuing Legal Education Department of the College of Law.

November 1993, *Taxation and the Shipping Industry*, a paper presented to the Maritime Technology 21st Century Conference, Melbourne.

November 1993, *Tax and the Second Register*, a paper delivered to a conference of the International Cargo Handling Co-ordination Association (ICHCA), Sydney.

October 1993, *Direct Professional Access: the dawning of a new age*, jointly with Christopher Bevan, *Taxation in Australia*, Vol 2 (2), pp 113-115.

June 1993, *Taxation Issues and Commercial Leases*, paper presented to a seminar for Legal and Accounting Management Seminars Pty. Ltd. (LAAMS), Sydney.

June 1993, *An Insight into the Standard Setting Process*, a paper presented to the Professional Development Forum of the South Australian Branch of the Institute of Chartered Accountants, Adelaide.

November 1992, *Taxation Laws Amendment Bill (No.4) 1992 and the Proposed Amendments to s. 160M(6) and (7)*, a paper delivered to a joint seminar of Chartered Accountants and Certified Practising Accountants, Albury, NSW.

June 1992, *The Commissioner's Investigative Powers and Taxpayer's Rights on Audits*, a paper presented to the Ratcliffe Society¹, Sydney.

May 1992, *Capital Gains Tax Rules*, a paper delivered to a joint seminar of Chartered Accountants and Certified Practising Accountants, Albury, NSW.

November 1991, *Capital Gains Tax and Roll-Over Relief in Family Law Property Settlements*, 91/83, paper presented in Newcastle for the Continuing Legal Education Department of the College of Law.

July 1991, *Is the Training Guarantee Legislation Valid*, Vol. 43(4) Corporate Management, Journal of the Institute of Corporate Managers, Secretaries and Administrators Ltd at p. 106.

July 1991, *The Training Guarantee: Coercion and Fabricated Legislation*, Vol. 26(1) Taxation in Australia, Journal of the Taxation Institute of Australia, Sydney, pp. 21-24.

November 1990, *Misleading Tax Cases - Misnomers or Mistakes?*, Vol. 25(5) Taxation in Australia, Journal of the Taxation Institute of Australia, Sydney, pp.449-455.

May 1990, *Developing An Effective Taxation Appeal Strategy -Taxpayers who excel at resolving disputes do so before they arise*, paper presented to a seminar for the Business Law Education Centre (BLEC), Melbourne.

March 1990, *Taxation of Foreign Source Income*, paper presented to a seminar for Legal and Accounting Management Seminars Pty. Ltd. (LAAMS), Sydney.

August 1989, *The Cash Transactions Reports Act 1988 and Tax File Numbers (TFN)*, a paper presented to a conference for ATAX in the University of New South Wales, Bowral.

August 1989, *The AAT or the Federal Court Which Way to Go*, a paper delivered to a seminar for postgraduate students in the coursework LLM Programme in the University of Sydney.

¹ The Ratcliffe Society is an association of Lawyers and Accountants which meets monthly in the University Club, Sydney for the presentation of papers and discussion on taxation issues by members.

June 1989, *The Citibank Case or the Preference Share Trojan Horse*, a paper presented to the Ratcliffe Society, Sydney.

May 1989, *A Miscellany of Tax Matters for the Practising Solicitor*, a paper presented for the Continuing Legal Education Department of the College of Law, St. Leonards.

August 1986, *Self Assessment – Disclosure and Penalties*, a paper presented to a Continuing Education Seminar for the Institute of Chartered Accountants, Sydney.

September 1985, *Tax and Practice Development Arising from Reforms to the Australian Tax System*, paper presented to the Young Lawyers Section, Law Society of N.S.W.

May 1985, *Submission to the Australian Government on Tax Reform - 249/85*, Office of the Economic Planning Advisory Council, Canberra.

March 1985, *Commonwealth Revenue Penalties and the Limitation Act, 1969 (NSW)*, a paper delivered to the Ratcliffe Society, Sydney.

March 1985, *The Role of Courts and Boards of Review*, Gordon S. Cooper and Richard J. Vann (eds.), Conference Series No. 5, Decision Making in the Australian Tax System, Australian Tax Research Foundation, Sydney, pp.41-50.

November 1984, *Taxation Prosecutions and Offences*, a paper delivered to a Continuing Professional Education Seminar of the Institute of Chartered Accountants, Sydney and Perth.

August 1984, *Am I Entitled to a Deduction if I Spend Money To Do a Better Job?*, Vol. XIX (No.2) Taxation in Australia, Journal of the Taxation Institute of Australia, Sydney, pp. 201-205.

June 1984, *Tax Reform by Constitutional Limits on Taxes, Spending and the Requirements for a Balanced Budget*, paper delivered to a seminar on *Tax Reform – Why and How?*, for the Institute of Public Affairs (NSW) and Deloitte, Haskins and Sells, Sydney.

June 1983, *Curran Clones, Norfolk Island Revisited, Clayton's Clauses and Other Miscellany*, a speech to the Members of Taxation Discussion Group No. 14, of the Institute of Chartered Accountants, Sydney.

1981 to 1984, *Vols. 25-27 CTBR(NS)*, Commonwealth Taxation Board of Review Decisions (New Series), Butterworths and [1981] – [1984] *ATC*, Australian Tax Cases, CCH.

February 1981, *Taxation Planning for Corporate Insolvencies*, a paper delivered to the Ratcliffe Society, Sydney.

September 1979, *The Discretionary Powers of the Commissioner of Taxation*, a paper delivered to the Ratcliffe Society, Sydney.

April 1978, *Income Tax Appeals and Interlocutory Proceedings Against the Commissioner of Taxation*, a paper delivered to the Ratcliffe Society, Sydney.