

eJournal of Tax Research

Vol. 10, No. 1
(September 2012)

10th IATACT
Annual Meeting

October 2012

CONTENTS

182 Editorial

Margaret McKerchar, Michael Walpole and Binh Tran-Nam

184 Taxation of
SMEs in the
Netherlands

Sharon Smulders, Madeleine Stiglingh, Riel Franzsen and Lizelle Fletcher

227 Annuity
payments
in the
UK

John Bevacqua

250 Estate
planning

Jacqueline Coolidge

288 Taxation of
SMEs:
UK

Ann Hansford and John Hasseldine

304 FACTA and
SUTP: An
analysis

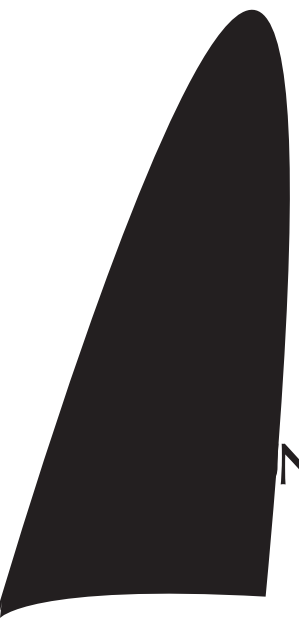
J. Richard (Dick) Harvey, Jr

Atax
SW

© 2012 Atax
TU/e University

(Atax) Atax

ISSN 1448-2398



NS

Abstract

1. INTRODUCTION

2. DEFAULT PRE-FILLED TAX RETURN

Design and Drafting

Tax Law

Australian Tax Review

Further Challenges in Tax Administration

Review of Australia's Tax System Final Report

Report to the Treasurer Part One Overview

3. NEW ZEALAND'S PTS

Simplifying taxpayer requirements.

X
X

X

X
X
X

X

Table 1: PTS requests

You must request a PTS if you...	and you received more than \$200 of ...

Table 2: New Zealand individuals – 2001-10 (,000)

	Mar 01	Mar 02	Mar 03	Mar 04	Mar 05	Mar 06	Mar 07	Mar 08	Mar 09	Mar 10
--	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

5. WITHHOLDING



Law & Policy

The Economic Journal

Agenda

Figure 1: Possible future PIT lodgment system





Table 3 – Simplification measures required to enable pre-filled default returns

Change required	What is the irritant?	Amendment/new provision

Change required	What is the irritant?	Amendment/new provision
		Security Act Social

Change required	What is the irritant?	Amendment/new provision
------------------------	------------------------------	--------------------------------

6. CONCLUSION