eJournal of Tax Research

Volume 8, Number 1

June 2010

CONTENTS

5 Editorial Announcements

Binh Tran-Nam

Financial Institutions' Tax Disclosures and Discourse: Analysing Recent Australasian Evidence

Adrian Sawyer

Fairness Perceptions and Compliance Behaviour: The Case of Salaried Taxpayers in Malaysia after Implementation of the Self-Assessment System

Natrah Saad

64 GST Tax Avoidance: A New Zealand Perspective on the Application of Div 165

Mark Keating



Editorial Announcements

It is my sad duty to inform you that Professor Michael Walpole has resigned from his position as joint editor of the *eJournal of Tax Research* to take up the joint editorship of *Australian Tax Review*, a leading tax law journal in Australia. Michael felt there could be a perceived conflict of interest if he were to be an editor on both journals simultaneously. Michael became a joint editor of the *eJournal* in August 2004 and has made invaluable contributions to the *eJournal*, especially during the recent ARC journal ranking exercise. On behalf of the *eJournal*, I wish to take this opportunity to acknowledge our thanks to Michael and wish him all the best in his new venture.

As you know, the composition of the Editorial Board of the *eJournal* has remained basically unchanged since its inception in 2003. Over the years the Board lost Justice Graham Hill as a result of his premature passing. In reviewing the future directions of the *eJournal*, it is felt that there is a need to expand the membership of the Editorial Board. I am thus very pleased to announce that Dr Dale Pinto, Professor of Taxation Law at Curtin University, Australia, has accepted an invitation to join the Editorial Board of the *eJournal*. Please join me in congratulating Dale and I look forward to Dale's contributions to the *eJournal* in the near future.

Binh Tran-Nam Joint editor of the *eJournal of Tax Research* June 2010