

Currently Professor of Law, Victoria University of Wellington **Nationality** NZ and UK

Born 31 January 1944; Horsham, Sussex; UK, moved to NZ 1948.

Married Nicola Mary Riddiford, born Wellington, 4 August 1952

Children Rebecca Jane, 17 October 1981; Antonia Mary, 6 June 1984; Benedict Charles 14 December 1987.

Degrees BA, LLB (hons), Auckland (1965, 1967); BCL, Oxford (1970); JSD, Cornell 1972)

Professional Barrister & solicitor, NZ (1968); barrister, UK (1972) (Inner Temple)

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Main research interests

Tax law and policy, international and domestic; electoral law.

Scholarships and awards

1963 Lissie Rathbone Scholarship (English and history) (Auckland University)

1964 Maxwell Walker Scholarship (French) (Auckland University)

1966 Sir Alexander Johnstone Scholarship (law) (Auckland University)

1967 Auckland District Law Society Prize (best LLB record, equal)

1967 Senior scholar in law, Auckland University

1967 New Zealand postgraduate scholar in law

1968 Cleary Memorial Prize, New Zealand Law Society

1968 Senior Scholarship, St Edmund Hall, Oxford

1970 Andrew Dickson White Fellowship, Cornell University

1971 Senior Fellowship, Cornell University

1972 Guildford Prize, Cornell University (best-written doctoral thesis, all disciplines)

1979 Centennial Scholarship, New Zealand Law Society

1980 Butterworths Fellowship, Institute of Advanced Legal Studies, London

1987 J.F. Northey Prize (New Zealand Legal Research Foundation; best law book published in previous year- *The Taxation of Property Transactions*, 1986)

1992 Claude McCarthy Fellowship (McCarthy Trust, NZ)

1998 (continuing) Fellow (by election) Society for Advanced Legal Studies, London

Teaching posts

1962 Teacher, St Patrick's Anglican Mission School, Vureas, New Hebrides

1968 Part-time tutor in commercial law, commerce faculty, Auckland University

1975-80 Senior lecturer in law, Auckland University

1981-86 Senior lecturer in law, Victoria University of Wellington

1986-87 Reader in Law, Victoria University of Wellington

1987 (continuing) Professor of Law, Victoria University of Wellington

Visiting positions (selection)

1990 Law Faculty, University of New South Wales

1992 Centre for Socio-Legal Studies, Oxford

1992 International Bureau of Fiscal Documentation, Amsterdam

1993 Law Department, European University Institute, Florence

1997 Greenwoods & Freehills Visiting Professor of International Taxation, University of Sydney

1998 Visiting Fellow, Deakin University Law School

Appointments (selection)

1967 President, Auckland University Students' Association

1968 Staff Solicitor, Meredith Connell & Co., Auckland

1969 President, Oxford University Student Representative Council

1970 President, Middle Common Room, St Edmund Hall, Oxford

1972 Staff Solicitor, Chapman Tripp & Co, Wellington

1972 Chairman, Wellington Tenants' Protection Association

1973-74 Staff Solicitor, Russell McVeagh McKenzie Bartleet & Co., Auckland

1973-75 Chairman, City Community Committee, Auckland City Council

1975-79 Barrister in practice in Auckland

1976-79 Chairman of Directors, Bonar Law Ltd, an unlisted public company based in Auckland

1977-79 Sub-dean, law faculty, Auckland University and co-ordinator of LL.M. instruction

1981-Barrister in practice in Wellington

1984-86 President, Staff Club (senior common room), Victoria University of Wellington

1978-Trustee, the Lagoon Hill Trust Wairarapa (farming until 1993) chairman 1984-

1985 Seconded half-time to the Institute of Policy Studies, Victoria University of Wellington as leader of a team working on tax administration and as counsel to projects on business tax policy and on indirect taxation

1985- adviser to NZ Treasury on international and business taxation law and policy & from 1992 to NZ Inland Revenue Department

1987-1988 Dean of Law, Victoria University of Wellington

1987- New Zealand Correspondent, International Bureau of Fiscal Documentation, Amsterdam.

1998-1999 President, Wellington Rotary Club

Boards (selection)

1969-70 U.K. National Council for Civil Liberties Commission on Academic Freedom

1980- Member, board of hon presidents, WEXAS, London, and editorial board *The Traveller*

1982-86 Wellington District Law Society Seminars Committee

1985 Resolutions Committee, 39th Congress of the International Fiscal Association, London

1985- VUW committees for various terms: Continuing Education; Deans; Academic; Academic Development; Scholarships; Distance Education; Staff Development; Staff Appraisal; Enrolment Review (convener); Open Learning Project; IT Strategy Working Party; Strategy Reference Group; University Research Committee.

1986-94 Board of Governors, Asian-Pacific Tax and Investment Research Centre, Singapore

1987-88 New Zealand Council of Legal Education

1988 New Zealand Government Consultative Committee on International Tax Reform and on Imputation in Company Taxation

1989-90 Victoria University of Wellington Council

1992- Advisory Board, International Bureau of Fiscal Documentation, Amsterdam

1992-94 Editorial Board, *Bulletin*, Asian-Pacific Tax and Investment Research Centre

1994- Editorial Board, *New Zealand Journal of Taxation Law and Policy*

1995- Editorial Board, *Asia Pacific Tax Bulletin* (based Amsterdam)

1994- Chair, Butterworths Taxation Editorial Board

1998 Member, Committee of Experts on Tax Compliance (the McKay Committee), reporting to the New Zealand Government.

1999- Advisory Board, *Journal of Australian Taxation*.

Teaching

Auckland University 1975-79

Estate and Tax Planning, LLB

Conflict of Laws, LLB

Wills & Trusts Practice, postgraduate law professional examination

Income Tax, LLB

Taxation, LLM

Victoria University 1981-

1981-1994 Taxation and Estate Planning, LLB

1981- Taxation, LLM (some years)

1981, 1988, 1995 Electoral Law, LLB (hons) seminar

1981-84 Company Law, LLB

1987 Tax and Business Planning

1989, 1991, Taxation Policy LLB (hons) seminar

1989 The Legal System

1991 Business Finance, LLM

1993 International Taxation, LLB

1995- Elements of Taxation, LLB

1995 Trusts, LLB

1995- Issues in Taxation, LLB

1996- Contract, LLB

1996- Business Planning, LLB

University of New South Wales 1990

Elements of Income Taxation, LLB

1990 International Taxation, LLM

University of Sydney 1997

International Taxation Law (New Zealand)

Recent conference and occasional papers and special lectures

1994

"Systems for recording, organising, and writing up dissertation research", VUW Accountancy Department staff seminar, March 1994.

"Ectopia", Bond University Law Faculty Staff Seminar, August 1994.

"How computers work", introductory lecture, VUW Law Faculty staff seminar series on computers, August 1994.

"The ectopic nature of income tax law", VUW Accountancy Department staff seminar, July 1994.

"Compliance costs of the New Zealand controlled foreign company regime", Institute for Fiscal Studies Conference on Compliance Costs of Taxation, Oxford, England, September 1994.

"Layout and page arrangement for comprehension and impact", VUW Law Faculty staff seminar series on computers, September 1994.

"Closely held and growing business enterprises", International Bar Association Conference, Melbourne October 1994.

"Tax evasion", NZ Society of Accountants Tax Conference, Rotorua November 1994.

The Asian Pacific Tax and Investment Research Centre Conference, Singapore, November 1994, 4 papers:

"The New Zealand Tax System"

"Company Taxation"

"Trust Taxation"

"International Tax Education"

1995

"Taxation of international trade and investment", International Law Association Conference, Taipei, May 1995

"Skills & substance in tax education", lecture, Graduate Institute of Public Finance, National Chengchi University, Taipei, June 1995.

"Taxation of non-profit organisations", paper to Royal New Zealand Aero Club annual conference, Wellington, June 1995.

"Course planning", VUW law faculty general lecture, July 1995.

"Tax avoidance is a non-sequitur", NZ Society of Accountants Tax Conference, Rotorua September 1995.

1996

Special commentary on W. Streng "Ethics, Enforcement, and Penalties in Tax Practice" Annual Conference, NZ Branch, International Fiscal Association, Chateau, February 1996

"Can income tax law be simplified?" paper presented to Australian annual conference on tax administration, UNSW Australian Tax Studies Program, Sydney, April 1996

"Capital Gains Tax", address to Wellington Property Investors' Assn, July 1996

"Evasion, Avoidance, and Shams" VUW Law Faculty Spring Lecture, October 1996

"Should the New Zealand and Australian Tax Systems be Merged?", NZ Society of Accountants Tax Conference, Gold Coast November 1996.

"Should tax legislation be written from a 'principles and purpose' point of view or a 'precise and detailed' point of view?" New Zealand Inland Revenue Department International Tax Drafting Conference, November 1996

1997

"The imputation system" Greenwoods & Freehills, Sydney.

"New Zealand International Taxation" Greenwoods & Freehills, Sydney

"Ectopia: a Fatal Obstacle to Concise, Principled Drafting of Income Tax Law", Australian Branch, International Fiscal Association, Sydney, repeated Melbourne.

1998

"Trust Taxation" Deakin University Trusts Colloquium, Queensland.

1999

"Interpretation Provisions of the New Zealand Income Tax Act" Australasian Tax Teachers' Association, Conference, Canberra.

"The Report of the Committee of Experts" New Zealand Branch, International Fiscal Association Annual Conference.

New Zealand and Australian Trusts in International Taxation, International Tax Planning Association Conference, Hong Kong and Shanghai.

"Rulings and Avoidance" New Zealand Branch, International Fiscal Association, Wellington.

2000

"An evaluation of the New Zealand Income Tax Law Rewriting Project from a Compliance Cost Perspective", Second International Tax Compliance Cost Colloquium, Sydney.

"Recent Cases" (Commentary) NZ International Fiscal Association Conference, Christchurch.

"Customers, Branding, and Mottoes and the New Zealand Inland Revenue Department", Fourth ATAX International Conference on Tax Administration, Sydney.