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Beverly I. Moran

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Bibliography of Tax Articles in High Prestige Non-Specialized Law Journals: A Comparison of Australia, Britain, Canada and the United States 1954-2001

BEVERLY MORAN*

I. INTRODUCTION

As much or more than other legal subspecialties, tax laws touch on all business, and most personal, transactions. As a result of this broad application, tax lawyers often work closely with other attorneys, accountants and business professionals. The same is not true for how we write about tax laws, however. In general, articles or stories about tax law are contained in specialized journals and read exclusively by tax professionals.¹ Further, because tax laws tend to be jurisdiction specific, even tax specialists rarely read about tax statutes and controversies in other countries.

This bibliography grows from work on the Oxford Handbook on the Common Law. The handbook is meant to help academics understand the nature of scholarly inquiry in a broad range of legal subspecialties. To that end, I focused on the academic articles that broke out of the specialized journals and reached out to a broader audience.

This bibliography is a result of that work. It charts the tax articles that reached mainstream legal scholars in the last fifty years. The bibliography does this by focusing on the high prestige academic publications that attract attention across legal subspecialties. Just as certain recording artists “cross over” from one genre to another and are therefore exposed to a larger audience, articles in these publications have more chance of being read by legal academics from a variety of disciplines than their brethren published in specialized journals. Accordingly, these articles represent what non tax legal academics know as tax scholarship.

This bibliography collects the last fifty years of “cross over” tax scholarship in the United States, the United Kingdom, Australia and Canada. Thus, it reveals what non tax specialists might read in tax law across national boundaries. As a result, the bibliography is a useful first step for anyone wishing to do comparative, as well as national, research.

* Professor of Law, Vanderbilt University Law School. A.B. Vassar, J.D. University of Pennsylvania, LL.M. New York University. The author thanks Madeline McGuckin, J.D., LL.M. (taxation) and Professor Daniel Schneider, Northern Illinois University College of Law for their help in preparing this bibliography.

1. See, e.g., Daniel Schneider, *Interpreting the Interpreters: Assessing Forty-five Years of Tax Literature*, 4 FLA. TAX REV. 483, 485 (1999).

The bibliography surveys all tax articles (but not Notes) from 1950 to date in the following publications, all of which are high prestige law journals for their nations:

United States: California Law Review, Columbia Law Review, Harvard Law Review, Michigan Law Review, New York University Law Review, Stanford University Law Review, University of Chicago Law Review and Yale Law Journal.

United Kingdom: Cambridge Law Journal, Current Legal Problems, International and Comparative Law Quarterly, Modern Law Review and Oxford Journal of Legal Studies.

Australia: Australian Law Journal, Melbourne University Law Review, Monash University Law Review, University of New South Wales Law Journal and Sydney Law Review.

Canada: Dalhousie Law Journal, University of British Columbia Law Review, McGill Law Journal, University of Toronto Law Journal and Osgoode Hall Law Journal.

The bibliography begins in Part A with a chart showing the volume of tax scholarship by country. Here we see that population size and volume of scholarship are not related. For example, Canada and Australia both out produce the United Kingdom in tax scholarship at least in the "cross over" journals.

In Part B the most written on topics are identified by country.

In Part C forty tax topics are identified and compared by country.

Parts D, E, F and G list every article by country and subject matter starting with Australia in Part D, then Britain in Part E, followed by Canada in Part F and finishing with the United States in Part G.

By dividing the information in this way, I hope to give easy access to people who are writing in the tax area to a broad range of literature across the common law world.

A. *Volume of Scholarship by Country*

Totals

United States	Australian	British	Canadian
265	90	48	67

B. *Major Areas of Concentration by Country*

United States: Corporate Tax 52
Consumption Tax 26
Wealth Transfer Tax 23

Australia:	Evasion and Avoidance 12 International 10 Items of Income 9
United Kingdom:	International 10 Evasion and Avoidance 5 European Union 5 Items of Income 5
Canada:	Comparative 10 Corporate Tax 10 Items of Income 6 Social Policy 6

C. Comparison by Topics and Country

Accelerated Depreciation

United States	Australian	British	Canadian
3	0	0	0

Accounting

United States	Australian	British	Canadian
8	0	3	3

Administration

United States	Australian	British	Canadian
3	6	4	1

Bankruptcy

United States	Australian	British	Canadian
5	0	0	1

Capital Gains Tax

United States	Australian	British	Canadian
9	7	0	0

Comparative

United States	Australian	British	Canadian
4	3	3	10

Consumption Tax

United States	Australian	British	Canadian
26	2	0	4

Corporate Tax

United States	Australian	British	Canadian
52	1	0	10

Deductions

United States	Australian	British	Canadian
0	5	1	3

Depreciation

United States	Australian	British	Canadian
1	1	0	0

Descriptions of Legislative Change

United States	Australian	British	Canadian
3	0	1	0

Economics

United States	Australian	British	Canadian
0	2	0	0

European Union

United States	Australian	British	Canadian
0	0	5	0

Evasion and Avoidance

United States	Australian	British	Canadian
13	12	5	2

Excise Taxes

United States	Australian	British	Canadian
2	1	1	1

Financial Instruments

United States	Australian	British	Canadian
3	1	0	0

Foreign Tax

United States	Australian	British	Canadian
0	0	0	0

Goods and Services Tax

United States	Australian	British	Canadian
0	3	0	0

Incentives

United States	Australian	British	Canadian
7	1	0	0

International

United States	Australian	British	Canadian
5	10	10	5

Items of Income

United States	Australian	British	Canadian
9	9	5	6

Judicial Interpretation

United States	Australian	British	Canadian
0	3	0	1

Low Income Taxpayers

United States	Australian	British	Canadian
5	0	0	0

Negative Income Tax

United States	Australian	British	Canadian
2	0	0	1

Nonprofit

United States	Australian	British	Canadian
4	0	2	1

Partnership

United States	Australian	British	Canadian
2	1	0	0

Personal Deductions

United States	Australian	British	Canadian
13	0	0	2

Process of Tax Creation

United States	Australian	British	Canadian
13	7	1	1

Progressivity

United States	Australian	British	Canadian
4	0	0	0

Property Tax

United States	Australian	British	Canadian
5	0	0	0

Regulated Industries

United States	Australian	British	Canadian
5	0	0	1

Sales Tax

United States	Australian	British	Canadian
0	2	0	0

Sex Discrimination

United States	Australian	British	Canadian
2	2	0	1

Social Policy

United States	Australian	British	Canadian
1	0	0	6

Stamp Tax

United States	Australian	British	Canadian
0	2	0	0

State and Local Taxes

United States	Australian	British	Canadian
15	1	0	2

Statutory Interpretation

United States	Australian	British	Canadian
8	2	2	0

Tax Expenditures

United States	Australian	British	Canadian
4	0	0	0

Tax Unit

United States	Australian	British	Canadian
4	0	3	3

Trust Tax

United States	Australian	British	Canadian
0	1	1	1

Value Added Tax

United States	Australian	British	Canadian
2	0	1	1

Wealth Transfer Tax

United States	Australian	British	Canadian
23	5	0	0

*D. Australian Law Journal Tax Articles: 1954 to Present by Topic***Administration**

1. *Is the Production of Copies of Income Tax Returns Governed by the Common Law Rule of Public Policy?*
J.M. McKee
32 AUSTRALIAN L.J. 178 (1958)
2. *Is the Production of Copies of Income Tax Returns Governed by the Common Law Rule of Public Policy? Part II*
J.M. McKee
32 AUSTRALIAN L.J. 212 (1958)
3. *New Foundations of the Australian Tax System*
Y. Grbich & R. Woellner
10 UNSW L.J. 325 (1987)

4. *What Do We Expect From Judges in Tax Cases?*
D.G. Hill
69 AUSTRALIAN L.J. 992 (1995)
5. *Taxpayers and Class Actions*
V. Morabito
20 UNSW L.J. 372 (1997)
6. *Restricting the Judicial Review of Income Tax Assessments: The Scope and Purpose of Schedule 1(e) of the Administrative Decisions (Judicial Review) Act 1977 (Cth)*
V. Morabito & S. Barkoczy
21 SYDNEY L. REV. 36 (1999)

Capital Gains Tax

1. *Aspects of Section 26(a) of the Income Tax Assessment Act*
J.M. Walter & A.J. Myers
8 MELB. U. L. REV. 276 (1971)
2. *Hepples v. Federal Commissioner of Taxation*
N. Brash
18 MELB. U. L. REV. 699 (1992)
3. *If At First You Don't Succeed . . . Reconceptualising the Income Concept in the Tax Arena*
J. Waincymer
19 MELB. U.L. REV. 977 (1994)
4. *"Nobody in the Real World" . . . Compensation Payments and Capital Gains Tax*
S. Butterworth
68 AUSTRALIAN L.J. 414 (1994)
5. *The Capital Gains Tax Consequences of Litigation*
R. Krever
71 AUSTRALIAN L.J. 699 (1997)
6. *Pain But No Gain? Capital Gains and Compensation Receipts*
K. Chalmers & J. Evans
70 AUSTRALIAN L.J. 617 (1996)

7. *Curing Affluenza: A Critique of Recent Changes to the Taxation of Capital Gains in Australia*
C. Evans
23 UNSW L.J. 299 (2000)

Comparative

1. *Expenditure in Protecting or Preserving Capital Assets*
R.E. O'Neill
29 AUSTRALIAN L.J. 561 (1956)
2. *Taxing Capital Gains – Thoughts from the UK*
M. Gammie
23 UNSW L.J. 309 (2000)
3. *E-Commerce Tax Policy in Australia, Canada and the United States*
J. Li
23 UNSW L.J. 313 (2000)

Consumption Tax v. Income Tax

1. *Income Taxation: An Institution in Decay*
R.W. Parsons
12 MONASH U. L. REV. 77 (1986)
2. *Income Taxation: An Institution in Decay*
R.W. Parsons
13 SYDNEY L. REV. 435 (1991)

Corporate Tax

1. *Income Tax and Companies Formed by Medical Practitioners*
J.R. Gibson
32 AUSTRALIAN L.J. 144 (1958)

Deductions

1. *Capital or Current: The Tax Treatment of Expenditures to Preserve a Taxpayer's Title or Interest in Assets*
R. Krever
12 MONASH U.L. REV. 49 (1986)

2. *Revisiting the Main Deduction Provision: Clear Concepts for a Mass Decision-Making Tax System*
Y. Grbich
17 MELB. U. L. REV. 347 (1990)
3. *The Treatment of Demolition Expenses Under the Income Tax: The Mount Isa Mines Case*
G.S. Cooper
13 SYDNEY L. REV. 605 (1991)
4. *Deductibility of Interest: The Commissioner Speaks*
J. Jaques
72 AUSTRALIAN L.J. 97 (1998)
5. *Deductibility of Interest: The High Court Speaks*
J. Jaques
73 AUSTRALIAN L.J. 479 (1999)

Depreciation

1. *Income Tax – Law Libraries and Depreciation*
A. Leslie
29 AUSTRALIAN L.J. 637 (1956)

Economics

1. *Is Economics any Use to Tax Lawyers? Towards a More Substantial Jurisprudence to Replace Legalism*
Y. Grbich
12 MELB. U. L. REV. 341 (1980)
2. *The Common Law, Tax Law and Mathematical Culture*
G. Lehmann
58 AUSTRALIAN L.J. 649 (1984)

Evasion and Avoidance

1. *Arrangements to Avoid Income Tax: A Consideration of the Effect of Newton's Case*
N.E. Challoner
32 AUSTRALIAN L.J. 109 (1958)

2. *Avoidance of Taxation: Section 260 of the Income Tax Assessment Act*
D.F. Dalton
9 MELB. U. L. REV. 95 (1973)
3. *Section 260 Re-Examined: Posing Critical Questions About Tax Avoidance*
Y. Grbich
1 UNSW L.J. 211 (1976)
4. *A Re-interpretation of Section 51(1) of the Income Tax Assessment Act and the Deductibility of Inflated Expenses*
J. Sing-Pasricha
7 MONASH U. L. REV. 77 (1980)
5. *The Implementation of Tax Avoidance Schemes and the Second Limb of Section 26(a)*
M.M. Leibler
54 AUSTRALIAN L.J. 634 (1980)
6. *Anti-Avoidance Discretions: The Continuing Battle to Control Tax Avoidance*
Y. Grbich
4 UNSW L.J. 17 (1981)
7. *The Dilution of Crime*
T. Nyman
55 AUSTRALIAN L.J. 506 (1981)
8. *Tax Avoidance and the Responsibility of the Professional Legal Advisor*
N.H.M. Forsyth
55 AUSTRALIAN L.J. 582 (1981)
9. *Conspiracy to Defraud the Revenue*
R.V. Gyles
58 AUSTRALIAN L.J. 567 (1984)
10. *Abuse of the Corporate Form: Reflections from the Bottom of the Harbour*
A. Freiberg
10 UNSW L.J. 67 (1987)

11. *Avoidance, Evasion and Reform: Who Dismantled and Who's Rebuilding the Australian Income Tax System?*
R. Krever
10 UNSW L.J. 215 (1987)
12. *Part IVA of the Income Tax Assessment Act after Spotless – A Brave New World?*
M.J. Watts
72 AUSTRALIAN L.J. 303 (1998)

Excise Taxes

1. *Hermatite Petroleum Party Ltd. v. Victoria: Breakthroughs in the Interpretation of Section 90 of the Constitution?*
G. Lowe
12 MONASH U. L. Rev. 107 (1986)

Financial Instruments

1. *The Taxation of Financial Arrangements (TOFA) Proposals: A Modest and Defensible Agenda for Reform*
T. Edgar
23 UNSW L.J. 288 (2000)

Goods and Services Tax

1. *Conveyancing and Property*
P. Butt
74 AUSTRALIAN L.J. 77 (2000)
2. *Conveyancing and Property*
P. Butt
74 AUSTRALIAN L.J. 211 (2000)
3. *A Few Myths about the GST*
G.S. Cooper & R.J. Vann
23 UNSW L.J. 252 (2000)

Incentives

1. *Tax Incentives: Should Australia Follow Asia's Lead*
D. Bentley
70 AUSTRALIAN L.J. 191 (1996)

International

1. *Constitutional and Territorial Limitations on the Powers of Australian Governments to Tax the Incomes of Overseas Residents*
B.J. McMahon
39 AUSTRALIAN L.J. 268 (1965)
2. *The Exemption of Incomes of Visiting United States Directors and Employees and Problems of International Tax Evasion Part I*
R.D. Nicholson
41 AUSTRALIAN L.J. 90 (1967)
3. *The Exemption of Incomes of Visiting United States Directors and Employees and Problems of International Tax Evasion Part II*
R.D. Nicholson
41 AUSTRALIAN L.J. 119 (1967)
4. *The Determination of Corporate Nationality*
M. Tedeschi
50 AUSTRALIAN L.J. 521 (1976)
5. *Interaction between the Rules for the Taxation of Foreign Source Income and the Dividend Imputation System: Effect on Foreign Investment by Australian Residents*
M. Butler
67 AUSTRALIAN L.J. 744 (1993)
6. *Historical Development of Australia's International Taxation Rules*
J. Azzi
19 MELB. U. L. Rev. 793 (1994)
7. *Commissioner of Taxation v. Spotless Services Ltd.*
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70 AUSTRALIAN L.J. 186 (1996)
8. *Australian-Taiwan Tax Treaty: Pragmatism Prevails*
R. Krever
71 AUSTRALIAN L.J. 102 (1997)
9. *The Horror-Scope for the Taxation Office: The Internet and its Impact on "Residence"*
U. Kohl
21 UNSW L.J. 436 (1998)

10. *The Border Between the Controlled Foreign Companies and Foreign Investment Fund Regimes*
L. Burns
23 UNSW L.J. 338 (2000)

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1. *Can a Man Trade with Himself?*
J.P. Bourke
31 AUSTRALIAN L.J. 456 (1957)
2. *Are Those Betting Wins Taxable?*
C.V. Cullinan
32 AUSTRALIAN L.J. 47 (1958)
3. *The Taxation of Income from Property and Inflation Clauses*
D.J. MacDougall
32 AUSTRALIAN L.J. 170 (1958)
4. *When a Revenue Receipt is Assessable Income*
R. Fox
38 AUSTRALIAN L.J. 89 (1964)
5. *Taxation of Compensatory Payments and Judgments*
C.W. Pincus et al.
53 AUSTRALIAN L.J. 365 (1979)
6. *Damages for Personal Injuries: Current Developments, Future Trends and Suggested Reforms*
J.L. Sher
55 AUSTRALIAN L.J. 458 (1981)
7. *General Principles of Taxation of Fringe Benefits*
R.J. Vann
10 SYDNEY L. Rev. 90 (1983)
8. *Taxation of Damages for Discrimination*
A. Woods
62 AUSTRALIAN L.J. 441 (1988)
9. *Taxation of Compensatory Payments and Judgments*
C.W. Pincus & S. White
75 AUSTRALIAN L.J. 387 (2001)

Judicial Interpretation

1. *The Income Tax Judgments of Sir Garfield Barwick: A Study of the Failure of the New Legalism*
G. Lehmann
9 MONASH U. L. Rev. 115 (1983)
2. *A Judicial Perspective on Tax Law Reform*
D.G. Hill
72 AUSTRALIAN L.J. 685 (1998)
3. *Anatomy of a Federal Court Tax Case*
E. Beaumont
23 UNSW L.J. 237 (2000)

Partnership

1. *A Practical Example of Income Tax Planning: The Family Partnership and the Primary Producer*
J.M. McKee
32 AUSTRALIAN L.J. 75 (1958)

Process of Tax Creation

1. *The Second Uniform Tax Case*
G. Sawyer
31 AUSTRALIAN L.J. 347 (1957)
2. *Taxation by Parliamentary Resolution – A Case for an Australian Provisional Collection of Taxes Act*
A.C. Castles & G.S. Reid
35 AUSTRALIAN L.J. 74
3. *Tax Reform and Tax Simplification: Some Conceptual Issues and a Preliminary Assessment*
E. Tran-Nam
21 SYDNEY L. REV. 500 (1999)
4. *Tax Reform and Tax Simplicity: A New and “Simpler” Tax System?*
B. Tran-Nam
23 UNSW L.J. 241 (2000)

5. *Tax Reform: A Retrospective*
P. Davidson
23 UNSW L.J. 264 (2000)
6. *Tax Sputniks*
P. Burgess
23 UNSW L.J. 275 (2000)
7. *Ralph's Radical New Income Tax Base: Does It Work?*
Y. Grbich
23 UNSW L.J. 282 (2000)

Sales Tax

1. *Priority of Sales Tax in Company Liquidations and Receiverships: Contrasting Approaches Across the Tasman*
L.F. Hamptom
51 AUSTRALIAN L.J. 173 (1977)
2. *Legislative Implementation of Financial Mechanisms to Improve Motor Vehicle Fuel Efficiency*
A. Bradbrook & A. Wawryk
22 MELB. U. L. REV. 537 (1998)

Sex Discrimination

1. *Tax Reform, Ideology and Gender*
P. Apps
21 SYDNEY L. REV. 437 (1999)
2. *Domesticating Tax Reform: The Family in Australian Tax and Transfer Law*
M. Stewart
21 SYDNEY L. REV. 451 (1999)

Stamp Tax

1. *Stamp Duties in the Australian Tax System*
D.J. Collins
19 UNSW L.J. (1996)

2. *Some Thoughts on Beneficial Interests and Beneficial Ownership in Revenue Law*
M. Stone & V. Lesnie
19 UNSW L.J. 181 (1996)

State & Local Taxes

1. *"Come in Spinner": Section 90 of the Constitution and the Future of State Government Finances*
J.M. Williams
21 SYDNEY L. REV. 627 (1999)

Statutory Interpretation

1. *The Swinging Pendulum: Judicial Trends in the Interpretation of Revenue Statutes*
R.C. Allerdice
19 UNSW L.J. 162 (1996)
2. *Interpretation of the Income Tax Assessment Act 1997*
K.E. Lindgren
73 AUSTRALIAN L.J. 425 (1999)

Trust Tax

1. *Entity Taxation and Trusts Arising by Operation of Law*
J. Glover
23 UNSW L.J. 330 (2000)

Wealth Transfer Tax

1. *Federal Estate Duty – Gift Inter Vivos – Transmutation of Property Given*
H.A.J. Ford
30 AUSTRALIAN L.J. 15 (1956)
2. *Gift Taxation Affecting Trusts*
H.A. Ford
1 MELB. U. L. REV. 287 (1958)
3. *Income and Estate Taxation Affecting Trusts*
H.A. Ford
1 MELB. U. L. REV. 419 (1958)

4. *Principles of Share Valuation*
A.V. Adamson
46 AUSTRALIAN L.J. 402 (1972)
5. *Taxplanning a Family – Control Without Ownership?*
M.F. O’Loughlin
47 AUSTRALIAN L.J. 480 (1973)

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Accounting

1. *Account Stated in the Action of Debt*
S.F.C. Milsom
82 L. Q. REV. 534 (1966)
2. *The Liability of Accountants and Auditors for Negligent Statements in Company Accounts*
R. Baxt
36 MOD. L. REV. 42 (1973)
3. *Substance, Form and Equity in Taxation and Accounting*
G. Macdonald
54 MOD. L. REV. 830 (1991)

Administration

1. *Restitution from Public Authorities and the Treasury’s Position: Woolwich Equitable Building Society v. IRC*
T. Hill
56 MOD. L. REV. 856 (1993)
2. *Restitution of Taxes, Levies and Other Imposts: Defining the Extent of the Woolwich Principle*
J. Beatson
109 L.Q. REV. 401 (1993)
3. *The Revenue Giveth – The Revenue Taketh Away*
D. Sandler
53 CAMBRIDGE L.J. 273 (1994)

4. *Mid-Victorian Employees and the Taxman: A Study in Information Gathering by the State in 1860*
R. Colley
21 OXFORD J. LEGAL STUDIES 593 (2001)

Comparative

1. *Corporate Taxation – A Comparative Study*
G. Hornsey
16 MOD. L. REV. 26 (1953)
2. *Companies and Taxation in the Common Market: A Conference Report*
P.B. Keenan
10 I.C.L.Q. 454 (1961)
3. *The High-Tax Society—A Pilot Study from Sweden*
J. Sundberg
29 I.C.L.Q. 452 (1980)

Deductions

1. *Accuracy and Inaccuracy in Profit Calculation*
H.C. Edey
17 MOD. L. REV. 229 (1954)

Descriptions of Legislative Change

1. *The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control*
D. McBarnet & C. Whelan
54 MOD. L. REV. 848 (1991)

European Union

1. *Customs and Excise Duties and Value Added Tax*
G. Fotherby
39 I.C.L.Q. 226 (1990)
2. *Customs, Excise Duties and Value Added Tax*
G. Fotherby
40 I.C.L.Q. 720 (1991)

3. *The Law of Taxation in a European Environment*
J. Tiley
51 CAMBRIDGE L.J. 451 (1992)
4. *Customs, Excise Duties and Value-Added Tax*
M. Michael & A. Ridout
47 I.C.L.Q. 699 (1998)
5. *Assuring Real Freedom of Movement in EU Direct Taxation*
I. Roxan
63 MOD. L. REV. 831 (2000)

Evasion and Avoidance

1. *The Attitude of the Legislature and the Courts to Tax Avoidance*
G.S.A. Wheatcroft
18 MOD. L. REV. 209 (1955)
2. *Low Intensity Operations?*
L.H. Leigh
43 MOD. L. REV. 340 (1980)
3. *Fiscal Finesse: Tax Avoidance and the Duke of Westminster*
H.H. Monroe
35 CURRENT LEGAL PROBLEMS 39 (1982)
4. *A New Approach to Tax Avoidance Schemes*
P.J. Millett
98 L.Q. REV. 209 (1982)
5. *Tax and the Taxpayer*
S.W. Templeman
117 L.Q. REV. 575 (2001)

Excise Taxes

1. *Corrective Taxes and Financial Impositions as Regulatory Instruments*
A. Ogus
61 MOD. L. REV. 767 (1998)

International

1. *Foreign Revenue Laws and the English Conflict of Laws*
M. Mann
3 I.C.L.Q. 465 (1954)
2. *Overseas Trading Corporations*
M.A. Weinberg
21 MOD. L. REV. 277 (1958)
3. *The Treaty Establishing the European Economic Community*
D.G. Valentine
21 MOD. L. REV. 282 (1958)
4. *International Double Taxation Agreements and Income Taxation at Source*
C.R. Irish
23 I.C.L.Q. 292 (1974)
5. *Domicile: A Re-examination of Certain Rules*
J.A. Wade
32 I.C.L.Q. 1 (1983)
6. *Domicile of Dependence: The Last Remnant of a Relic?*
M.P. Thompson
32 I.C.L.Q. 237 (1983)
7. *Domicile Revisited*
R. Fentiman
50 CAMBRIDGE L.J. 445 (1991)
8. *Worldwide Combined Reporting in the United States after Barclays*
D. Devgun
58 MOD. L. REV. 248 (1995)
9. *Unrecognized States and Liability for Income Tax*
C. Warbrick
45 I.C.L.Q. 954 (1996)
10. *Tax Compliance and the Revenue Rule in Prosecutions for Wire and Mail Fraud*
R.B. Chapman
48 I.C.L.Q. 437 (1999)

Items of Income

1. *Taxation of Compensation for Loss of Income*
J.S. Hall
73 L.Q. REV. 212 (1957)
2. *Damages and Income Tax*
J.A. Jolowicz
17 CAMBRIDGE L.J. 86 (1959)
3. *G.C.H.Q. – Taxation of the “Ex Gratia Payments”*
A. Baigent & V. Shrubbsall
50 MOD. L. REV. 649 (1987)
4. *Taxing Issues in Damages for Personal Injury*
L. Anderson
52 MOD. L. REV. 550 (1989)
5. *The Taxation of Emoluments from Offices and Employments*
R. Kerridge
108 L.Q. REV. 433 (1992)

Nonprofit

1. *Quot Homines Tot Sententiae or Universal Human Rights: A Propos McGovern v. the Attorney General*
F. Weiss
46 MOD. L. REV. 385 (1983)
2. *Foundations of Charity Law in the New Welfare State*
M. Chersterman
62 MOD. L. REV. 333 (1999)

Process of Tax Creation

1. *Taxing Statutes are Taxing Statutes: The Interpretation of Revenue Legislation*
D.W. Williams
41 MOD. L. REV. 404 (1978)

Statutory Interpretation

1. *Taxing Perks and Interpreting Statutes: Pepper v. Hart*
D. Miers
56 MOD. L. REV. 695 (1993)
2. *The Rule of Parliament: Statutory Interpretation after Pepper v. Hart*
S.C. Styles
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