

# Taxing times

Lee Burns is the 2007 Graham Hill Award winner for his work in writing tax law for developing countries. He talks to Chris Rodley

In Australia, lodging a tax return can sometimes be a complicated exercise, thanks to our intricate taxation laws. But in developing countries, confusing or unwieldy tax legislation can be much more than an inconvenience for taxpayers. If the rules are too difficult to understand and administer, or there are too many exemptions, it can leave the government short of revenue for vital infrastructure projects.

Enter Sydney Law School scholar and alumnus Lee Burns (LLM '87), who is one of the world's leading experts in comparative taxation law. Over the past 17 years, he has been playing a pivotal role in helping developing nations around the world write better and simpler tax rules. Working as an adviser for the International Monetary Fund (IMF), he has assisted in designing new laws for more than 25 countries, including Uganda, Ghana, Pakistan, the Philippines and Timor-Leste.

Recently, Professor Burns' contribution to tax law earned him one of the Australian tax profession's highest honours, the 2007 Graham Hill Annual Award, awarded to him at a ceremony held at the Federal Court of Australia last November. The prize recognises individuals who have made a significant contribution to the field of revenue law and commemorates the late Justice Graham Hill (BA '59, LLB

'62), a Federal Court judge and long-serving Sydney Law School lecturer.

"It's really pleasing that this award is recognising the development work that I have done in particular, which is something that is not really publicised," says Professor Burns. "It has focused attention on the role the University can play in capacity-building in developing countries."

Professor Burns's work as an adviser for the IMF begins when the country involved asks the global body for assistance in reforming its tax laws. After studying the existing national laws, Professor Burns then meets with government officials to receive directions and discuss the details of how the new tax framework will look.

"The role I play is one of modernising to take into account the global economy, and broadening the tax base to get rid of exemptions that have been included over the years," he explains.

Following consultations, Professor Burns then returns to Sydney to develop a draft of the new legislation. One of his priorities is to draft the law in plain language, avoiding Latin phrases and other legal jargon.

"That is a really important part of the work," he says. "It's about trying to make it as simple as possible, so that the local administration is going to be able to enforce it. It also makes it accessible, and therefore something

that the whole community can understand."

In recent years, Professor Burns' development work for the IMF has taken him to the Pacific, where he has worked to update tax laws in a number of island nations including Papua New Guinea, Tonga, Fiji, Micronesia and the Solomon Islands. A common goal in many of these countries has been to introduce a simple consumption tax to replace the revenue lost from reduced Customs duties.

As well as his work as an adviser to governments, Professor Burns has also been making a contribution to international development in his capacity as a teacher in the Master of International Tax program at Sydney Law School. Introduced in 1999, the degree is designed to train public sector officials in the principles of good tax law design and it is now making an important contribution to building up tax law expertise in a range of countries. Its students have included 12 officials from the tax authority in Rwanda, a nation that has suffered from a critical skill shortage since the genocide of 1994.

"My knowledge of the realities of reforming tax systems makes for really good examples in class," says Professor Burns. "It is a great example of how research can make a difference."

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