
Contents

- page 26 **General Editor's note**
Roger Timms
- page 28 **"Beyond BEPS": Australia's implementation of the OECD BEPS minimum standards**
Dr Max J Bruce AUSTRALIAN NATIONAL UNIVERSITY
- page 37 **Addy v Cmr of Taxation: a question of the non-discrimination clause in double tax treaties and a masterclass on distilling the issues in a tax case**
John W Fickling WESTERN AUSTRALIAN BAR
- page 42 **Dealing with administrative penalties in practice — part 2**
Chris Wallis VICTORIAN BAR

General Editor

Roger Timms, *Tax Consultant*

Editorial Panel

Michael Blissenden, *Professor of Law, School of Law, Western Sydney University*

Andrew Clements, *Partner, King & Wood Mallesons, Melbourne*

John W Fickling, *Barrister, Western Australian Bar*

Dr Paul Kenny, *Associate Professor, College of Business, Government and Law, Flinders University*

Bill Mavropoulos, *Partner, VT Advisory Pty Ltd*

Craig Meldrum, *Head of Technical Services & Strategic Advice, Australian Unity Personal Financial Services Limited*

Karen Payne, *Inspector-General of Taxation and Taxation Ombudsman*

Joseph Power, *Partner, Allens*

Andrew Sommer, *Partner, Clayton Utz*

Sylvia Villios, *Lecturer in Law, Law School, University of Adelaide*

Chris Wallis, *Barrister, Victorian Bar*