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CURTIN LAW and TAXATION REVIEW

John Curtin Distinguished
Professor Dale Pinto

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The *Curtin Law and Taxation Review* ('CLTR') is a scholarly general law journal which also publishes articles that deal with taxation law and articles and case notes as well as book reviews in both general law areas and in taxation law. The Review's scholarly works are directed to academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers who have to deal with different aspects of the law.

This volume has been edited at the Curtin Law School, Perth, Western Australia. The Editor-in-Chief for the Review is Professor Dale Pinto from the Curtin Law School. Mr Donovan Castelyn and Ms Stephanie Bruce are the Editorial Lead and Editorial Assistant respectively. The Review also comprises an International Editorial Board of eminent national and international scholars from the European Union, United States, Australia and Asia which has been ably supported by its Student Editorial Board.

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FOREWORD

It is a pleasure to introduce Volume X 2025 of the *Curtin Law and Taxation Review*. This edition continues the Review's commitment to publishing rigorous, policy relevant and practice engaged scholarship at the intersection of law and taxation. I would like to thank our contributors for the quality of their work, and to acknowledge the dedication of the Editorial Lead, Editorial Assistant, the International Editorial Board and our Student Editorial Board, whose collective efforts have once again ensured a strong and cohesive volume.

The articles in this edition engage directly with contemporary challenges facing tax systems and tax administration in the Asia Pacific region. They traverse questions of tax design, institutional accountability and regulatory reform in contexts where fiscal sustainability, public trust and administrative capability are under increasing pressure. Taken together, the contributions speak to the central role of taxation law in shaping economic resilience, governance legitimacy and social outcomes.

The first article, by Santhariah and De Vos, revisits the potential reintroduction of a goods and services tax in Malaysia. The analysis is both timely and carefully calibrated. The authors move beyond simplified claims about the inflationary impact of consumption taxes and offer a nuanced assessment of the structural and policy conditions that would be necessary to support any future reform. Their examination of inflationary pressures, compliance costs and public perception provides a valuable contribution to broader debates about tax reform in emerging and middle-income economies, particularly where political trust and cost of living concerns remain salient.

The second contribution, by Evans, turns to the resolution of taxation disputes in the context of administrative review. Through a close analysis of recent tribunal jurisprudence, the article highlights the practical and procedural dimensions of tax dispute resolution, including questions of fairness, accessibility and the balance between administrative efficiency and taxpayer rights. The piece offers important insights into how institutional design and adjudicative culture shape the lived experience of tax law, and it will be of interest to practitioners, policymakers and scholars concerned with the integrity of review mechanisms in contemporary tax systems.

The third article, by McMillan, Zulkarnain and Henderi, examines the regulatory framework governing tax audits in Indonesia. The authors situate their analysis within broader reform agendas aimed at strengthening compliance, transparency and administrative capability. The article provides a thoughtful account of the legal and institutional architecture of tax audits, while also identifying opportunities for reform that could enhance both taxpayer confidence and regulatory effectiveness. The comparative and reform-oriented dimensions of this contribution make it particularly valuable in a regional context where revenue authorities face common challenges in enforcement, capacity building and legitimacy.

Across these contributions, a common thread emerges. Tax systems are not merely technical instruments for revenue collection. They are institutional expressions of public values, administrative competence and the social contract between the state and its citizens. The articles in this volume remind us that effective tax law requires careful attention to design, implementation and review, as well as sensitivity to political economy, behavioural responses and public trust.

On behalf of the *Curtin Law and Taxation Review*, I extend my sincere thanks to our authors for their scholarship and to our editorial teams for their professionalism and commitment. We hope that readers find this volume both engaging and thought provoking, and that it contributes in a meaningful way to ongoing conversations about the future of taxation law and policy in our region and beyond.

JOHN CURTIN DISTINGUISHED PROFESSOR DALE PINTO

Editor-in-Chief

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