



Since 2019, the UNSW Tax Clinic has provided independent, free and confidential tax advice for individuals and small business owners in severe financial distress. UNSW Tax Clinic strives to contribute to a more just society by addressing deeper systemic injustices at the frontline and engaging directly with the community services sector through warm referrals.

We also aim to identify otherwise unmet needs in our clients and support them through cross-referrals with social workers, mental health support workers, financial counsellors and pro bono lawyers.

A teaching clinic, UNSW Tax Clinic operates as an integrated work-integrated-learning space. This gives enrolled students an opportunity to work alongside tax professionals to help our client base while developing their technical and professional skills in delivering high-quality tax advice. We also offer volunteering opportunities to students from faculties across the university.

We also have a bold agenda for grassroots research on systemic issues faced by financially vulnerable individuals and small business.

# Table of contents

04	Director's Welcome
05	Our Team
06	TABL3033/5933 – UNSW Tax Clinic's Work Integrated Learning Course
08	Our Clients
10	Our Research

### **Our Team**

Ann Kayis-Kumar (Director)
Michael Walpole (Co-Founder)
Paul Viola (Clinic Supervisor)
Helen Lam (Clinic Supervisor)
Maree Magafas (Clinic Manager)

Our Pro Bono Volunteers, Enrolled Students and Student Volunteers are also an integral part of our vision – and our team.

We are itr visl bolnt

TABL3033/5933 – UNSW Tax Clinic's Work Integrated Learning Course

2

. . . . . . . .

-----



## Our Clients

- 1. ABS 2019a. Estimates and projections, Aboriginal and Torres Strait Islander Australians, 2006 to 2031, ABS cat. no. 3238.0. Canberra: ABS.
- 2. ABS 2018a. Australian Demographic Statistics: June 2018. ABS cat. no. 3101.0. Canberra: ABS.
- 3. December 2020 Small Business Count from the Australian Small Business and Family Enterprise Ombudsman
- 4.

#### Measuring our impact on client outcomes

#### 100%

100% of clients either 'Agree' or 'Strongly Agree' that the Tax Clinic made them feel less anxious

#### Awards

- AACSB International's Innovations That Inspire Award (2021)
- Cedric Sandford Medal for best paper at the 14th International ATAX Tax Administration Conference (2021)

#### Journals

- > Kevin O'Rourke, Ann Kayis-Kumar and Michael Walpole, 'Serious Hardship Relief: In Need of a Serious Rethink?' in Sydney Law Review (2021) 1-42
  - These f ndings were presented at Federal Parliament to the Standing Committee on Tax and Revenue. This article found that of the 34 serious hardship cases in the past 50 years, all but four were decided in favour of the Commissioner. We proposed legislation be amended to allow serious hardship relief for other taxation liabilities (including GST) and for small businesses (whether operating as sole traders or through corporate or trust entities). This reform would modernise this element of the tax law to refect the shifting parameters of the labour market (including the increasing use of Australian Business Numbers among taxpayers in precarious employment).

#### **Conferences and Events**

- > Kayis-Kumar A, 'Improving f nancial wellbeing, f nancial literacy, and mental health outcomes for f nancially vulnerable women in NSW – Enabling f nancially vulnerable women to access free, independent advice in a safe way' presented at NSW Women's Week, 8 March 2021
- > Kayis-Kumar A, Noone J and Walpole M, 'Taxing Times Identifying And Supporting Carers Experiencing Serious Financial Hardship' presented at Carers NSW Conference 2021, 7 October 2021
- Kayis-Kumar, Noone J, Lim Y, Walpole M and Breckenridge J, 'Let's talk about tax – Identifying and supporting women experiencing economic abuse' presented at 112th Annual Conference of the Society of Legal Scholars Conference, Durham University, 31 August 2021

#### To find out more about our services, please contact us:

Call 02 9385 8041 or

Email **taxclinic@unsw.edu.au** or

Visit **busi ness. unsw. edu. au/taxclinic** 

to book online