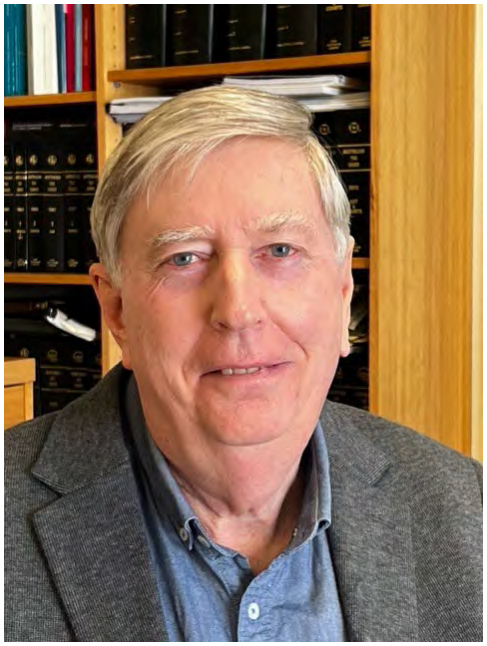
Mr Jim Killaly, PSM BJuris LLB (Monash)



Jim Killaly is a former Deputy Commissioner with the Australian Taxation Office (ATO), with over 46 years' experience, 33 of those as a Senior Executive. Jim has been heavily involved in tax reform initiatives since the 1980s, especially in relation to international taxation. He also played a leading role in developing the ATO's first prosecution policy. He led the negotiation of many of Australia's double taxation agreements, including those with the United States and the United Kingdom that reshaped treaty practice.

For many years Jim was a leading Australian representative at various OECD committees and was on the drafting committee for the OECD's 1995 Transfer Pricing Guidelines. He developed the OECD training course on Transfer Pricing in the Extractive Industries.

He has successfully implemented major organisational change that translated into an ongoing trend of improvements in ATO business results and company tax performance. He established the ATO's International Tax program and the ATO's Economists Practice.

He established a strategic framework for understanding the large business market, forecasting revenue performance and managing large business compliance. This included the introduction of systemic thinking models, a strategic high level design for the Large Business and International areas of the ATO, the synthesis of economic, legal and accounting disciplines and the development of the Cooperative Compliance Model for managing the ATO's interactions with large business and industry associations. He significantly enhanced the ATO's systematic and case-specific information gathering and

analytics. He played a major leadership role in the auditing and litigation of the most complex cases.

Jim was awarded the Public Service Medal in 2005 for "outstanding public service in the development and implementation of a comprehensive and sustainable taxation compliance framework for large business and enhanced international taxation treaty arrangements."

Jim has been a Visiting Fellow at the ANU Crawford School of Public Policy since May 2017. He has worked with PhD candidates and has several publications, including:

- The role of economic analysis in resolving uncertainties in the source concept and the arm's length principle, July 2023, ANU Crawford School TTPI Working Paper 8/2023;
- Transfer pricing: The Glencore appeal. To hedge or not to hedge? That is the question, December 2020, ANU Crawford School TTPI Working Paper 17/2020;
- The Glencore Case: Transfer pricing and the world of possibilities, July 2020, ANU Crawford School TTPI Working Paper 8/2020;
- The Chevron Australian Holdings Case and the reach of the arm's length principle, 30 October 2018, ANU Crawford School TTPI Working Paper 17/2018; and,
- Fair Game: Is Australia Vulnerable or Getting its Fair Share? (13 November 2017), 2017 Journal of Australian Taxation Vol 19 No 3.