

# LEGAL SCHOLARSHIP NETWORK: LEGAL STUDIES RESEARCH PAPER SERIES VICTORIA UNIVERSITY OF WELLINGTON LEGAL RESEARCH PAPERS

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# ALLEGRA CRAWFORD, ASSISTANT EDITOR

Research Assistant, Victoria University of Wellington School of Law <u>allegra.crawford@vuw.ac.nz</u>

# LAURA LINCOLN, ASSISTANT EDITOR

Research Assistant, Victoria University of Wellington School of Law laura.lincoln@vuw.ac.nz

# JOHN PREBBLE, EDITOR

Professor of Law, Victoria University of Wellington, Adjunct Senior Research Fellow, Monash University, Gastprofessor, Institut für Österreichisches und Internationales Steuerrecht, Wirtschaftsuniversität Wien john.prebble@vuw.ac.nz

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John Prebble, Victoria University of Wellington, Monash University, Institut für Österreichisches und Internationales Steuerrecht, Wirtschaftsuniversität Wien ^top

# LEGAL SCHOLARSHIP NETWORK: LEGAL STUDIES RESEARCH PAPER SERIES VICTORIA UNIVERSITY OF WELLINGTON LEGAL RESEARCH PAPERS

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Victoria University of Wellington Legal Research Paper No. 68/2013	

JOHN PREBBLE, Victoria University of Wellington, Monash University, Institut für Österreichisches und Internationales Steuerrecht, Wirtschaftsuniversität Wien

Email: John.Prebble@vuw.ac.nz

LexisNexis New Zealand has kindly consented to the classic text, John Prebble The Taxation of Property Transactions (1985) being posted on the SSRN website. Statutory references are to sections as numbered in the Income Tax Act 1976, but apart from re-numbering and reorganisation, the law in the Income Tax Act 2007 remains broadly the same as it was when the work was published. The book is long out of print. The Taxation of Property Transactions is posted in three parts: Personal Property and Profit-making Schemes, Real Property, and Tax Accounting. Each part contains the book's full tables and indices. This is Part 1, Personal Property and Profit-making Schemes.

Abstract by Laura Lincoln.

"The Taxation of Property Transactions Part 2, Real Property"

John Prebble "The Taxation of Property Transactions" (LexisNexis, Wellington, 1985).

Victoria University of Wellington Legal Research Paper No. 69/2013

JOHN PREBBLE, Victoria University of Wellington, Monash University, Institut für Österreichisches und Internationales Steuerrecht, Wirtschaftsuniversität Wien Email: John.Prebble@vuw.ac.nz

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Abstract by Laura Lincoln.

"The Taxation of Property Transactions Part 3, Tax Accounting" ☐
John Prebble "The Taxation of Property Transactions" (LexisNexis, Wellington, 1985)
Victoria University of Wellington Legal Research Paper No. 70/2013

JOHN PREBBLE, Victoria University of Wellington, Monash University, Institut für Österreichisches und Internationales Steuerrecht, Wirtschaftsuniversität Wien Email: <a href="mailto:John.Prebble@vuw.ac.nz">John.Prebble@vuw.ac.nz</a>

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Abstract by Laura Lincoln. ^top

#### About this eJournal

The Victoria University of Wellington was founded in 1899 to mark the Diamond Jubilee of the reign of Queen Victoria of Great Britain and of the then British Empire. Law teaching started in 1900. The Law Faculty was formally constituted in 1907. The first dean was Richard Maclaurin (1870-1920), an eminent

scholar of both law and mathematics. Maclaurin went on to lead the Massachussetts Institute of Technology as President in its formative years. Early professors included Sir John Salmond (1862-1924), still one of the Common Law's leading scholars. His texts on jurisprudence and torts have gone through many editions and remain in print.

Alumni include Sir Robin Cooke (1926-2006), one of the leading judges of the British Commonwealth. As Baron Cooke of Thorndon, he sat on over 100 appeals to the Judicial Committee of the House of Lords, one of very few Commonwealth judges ever appointed to do so.

Since 1996 the <u>Law School</u> has occupied the Old Government Building in central Wellington. Designed by William Clayton and opened in 1876 to house New Zealand's then civil service, the building is a particularly fine example of Italianate neo-Renaissance style. Unusually among large colonial official buildings of the time it is constructed of wood, apart from chimneys and vaults.

The School is close to New Zealand's Parliament, courts, and the headquarters of government departments. Throughout Victoria's history, our law teachers have contributed actively to policy formation and to law reform. As a result, in addition to many scholarly articles and books, the Victoria SSRN pages include a number of official reports.

Victoria graduates approximately 230 LLB and LLB(Hons) students each year, and about 60 LLM students. The faculty has an increasing number of doctoral students. Ordinarily there are ten to twelve students engaged in PhD research.

Victoria University observes the British system of academic ranks. In North American terms, lecturers and senior lecturers are tenured doctrinal scholars, not legal writing teachers. A senior lecturer corresponds approximately to a North American associate professor in rank.

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