

## Emeritus Professor Binh Tran-Nam – a personal tribute

In November 2024 nearly 40 scholars from over a dozen different countries assembled at a colloquium in Bali, Indonesia to mark the retirement of Professor Binh Tran-Nam after a career that has spanned over 40 years of teaching and research at various universities in Australia, New Zealand, Vietnam and elsewhere. Fifteen papers were presented at this ‘Aspects of Tax Administration and Economic Development’ colloquium, some of which appear in this Special Issue of the *eJournal of Tax Research*. The range of the papers – across the full spectrum of topics in taxation and in economics and economic development – bears ample testimony to the depth and breadth of Binh’s scholarship, and this short tribute by two of his longstanding colleagues and close friends will do scant justice to his many academic and other achievements over the last 40 years.

Binh was born in Hai Phong and grew up in what was then Sài Gòn, Vietnam. Upon completing high school, he received a Colombo Plan scholarship to study in Australia. He obtained a Bachelor of Economics (with first class honours and university medal) from James Cook University in 1976. Subsequently he won an Australian National University (ANU) Scholarship to complete a Master of Economics by course work at the ANU. His association with UNSW Sydney began in 1978, when he was awarded a Commonwealth Postgraduate Research Award to undertake a doctoral study in Economics under Research Professor Murray C Kemp, graduating in 1982.

Prior to returning to UNSW Sydney as a Lecturer in Taxation in the newly formed Australian School of Taxation (ATAX) in 1991, Binh lectured in Economics at University of Auckland (1982-85) and Deakin University (1989-91) and was a National Research Fellow in the Centre for Applied Economic Research at UNSW Sydney (1985-90). Over the years Binh has also held short-term appointments at the University of Technology Sydney, Nagoya City University, University of California (Santa Barbara), Vietnam National University of Agriculture, Ton Duc Thang University and RMIT University in Vietnam. He has taught, at undergraduate and postgraduate levels, a wide range of courses including microeconomics, macroeconomics, managerial economics, industrial economics, public finance, international trade, quantitative methods, econometrics, business finance, business law and taxation, tax policy framework, research methods in taxation and dissertation proposal. He also successfully supervised more than a dozen doctoral and MPhil candidates.

Binh’s research interests focus on taxation, international trade and development economics, often complemented by his extensive knowledge and experience in quantitative methods and especially survey research. He has published over 100

refereed articles in academic journals in Australia, Canada, Germany, Japan, the Netherlands, New Zealand, the UK and the US. His research in Vietnam as a transition economy has yielded several articles and co-edited books, including *The Vietnamese Economy: Awakening the Dormant Dragon*, published by RoutledgeCurzon in January 2003.

We came to know Binh as a colleague and fellow teacher and researcher, and then as a close friend, when we joined ATAX at UNSW Sydney from overseas in 1992 and 1994 respectively. In Michael's case he and Binh productively shared an office for a year. We have since successfully and productively worked together on any number of major and minor research projects, culminating in a vast number of jointly written articles, chapters in books and full books. Our first joint venture, along with Katherine Ritchie, was to conduct what was then the world's largest postal survey (involving over 15,000 taxpayers) looking at the taxation compliance costs of both personal and business taxpayers in Australia, a research project commissioned by the Revenue Analysis Branch of the Australian Taxation Office (ATO). That project produced seminal works in the area and would neither have been possible nor so successful without Binh's tremendous academic input (particularly on the statistical side), tireless energy and great sense of humour, all combined with an amazingly analytical and insightful brain. Our own careers owed an enormous debt to Binh right from the outset, and that debt has continued to grow over the ensuing years.

Binh has attracted, on his own and with us and others, external peer-reviewed and competitive grants, together with commissioned research, that cumulatively total more than AUD 2 million. These awards include two Australian Research Council (ARC) Discovery Grants, three ARC Linkage grants, an ARC Linkage International Awards and Fellowships grant and a small ARC grant. Other competitive funding that he has obtained includes external grants from the Academy of the Social Sciences in Australia, Australasian Institute of Judicial Administration, Australian Agency for International Development (AusAID), Australia–Korea Foundation, Catalyst and CPA Australia. He has also acted as a consultant to AusAID, the Australian Taxation Office, Australian Vice-Chancellors' Committee, Board of Taxation, Department for International Development Vietnam, GIZ, New Zealand Inland Revenue, New South Wales Taxpayers' Association, Oxfam Vietnam, UNDP Vietnam, USAID, Victorian Community Services and World Bank Vietnam.

Binh served as a founding Co-Editor of this journal and the *International Journal of Development and Conflict*, and as an Associate Editor of the *Asia-Pacific Journal of Regional Science*. He is also a founding Editorial Board member of the *Journal of Chinese Tax and Policy* and *Public Sector Economics*, and an Advisory Board member of the *New Zealand Journal of Taxation Law and Policy*. He is, or has been, an International Fellow at the Tax Administration Research Centre (Exeter University–Institute for Fiscal Studies) and an Adjunct Research Fellow at the Tax Law and Policy Research Group (Monash University).

Binh's work has had a significant impact in Australia and overseas. He has sought to engage with the Australian community and government by working on topics of current interest and direct relevance to tax administration and tax policy-making in Australasia. His work on tax compliance costs and on personal tax reform has led to direct changes, and meaningful improvements, to Australia's tax system. Binh's research has also been

cited in Federal parliamentary debates and in the High Court. And, as a former Colombo Plan scholarship recipient, Binh has also contributed in a meaningful way to Vietnam's development. His engagement with Vietnam covers a wide range of activities including conference presentations and organisation, undergraduate and postgraduate teaching, research collaboration, policy advice and consultancy on tax and university reform to the Ministry of Finance and Ministry of Education and Training, respectively. He helped to establish the International Society of Vietnam Economists and was elected its inaugural Secretary in 2013 and President in 2019. Since 2015 he has become a Director of Vietnam Foundation, an Australia-based charitable organisation which aims to build schools and bridges and assist poor students in Vietnam.

Thankfully, some of Binh's work in Australia and in Vietnam has received the recognition it so thoroughly deserves. In January 2015, the Australasian Tax Teachers Association (ATTA) awarded him the Hill Medal in recognition of his 'outstanding contributions to tax teaching and tax policy in Australasia', and in January 2018 he was awarded lifetime membership of ATTA. For his services in Vietnam, he has been awarded VietnamNet's Achievement Award (for contribution to Vietnam's national development) in 2006, and the Vietnamese Foreign Affairs Minister's Certificate of Commendation (for effective contributions to scientific, economic research and international economic integration of Vietnam) in 2007.

Binh, of course, is not finished yet. Early in 2025 he was awarded Emeritus Professor status by UNSW Sydney, reflecting the very high esteem in which he is held by his home institution and by all his colleagues. That award marks not so much a retirement – though hopefully Binh will have more time to devote to the close family that means so much to him – but an opportunity for yet more research, publications, contribution and impact. We await, with some trepidation, the knock on the door, the phone call, or the late-night email that signals Binh's invitation to one or both of us to get involved in yet more collaboration, whether it might be another grant application, a publication of some sort, a major or minor research project or a conference presentation.

This Special Issue of the *eJournal of Tax Research*, will, we hope, be a fitting tribute to a wonderful colleague and a very good friend.

Chris Evans and Michael Walpole  
UNSW Sydney, April 2025