This form should be completed after consulting the "Policy on Availability of Theses and Dissertations". Please return this form to: Dean of Postgraduate Studies, University of Canterbury.

Full name of author: MAGGIE SMART


Degree: Doctor of Philosophy in Taxation Year of presentation: 2012

University Department: Accounting and Information Systems

Chief Supervisor: Professor ADRIAN SAUWER

Consents
Except during the period of any embargo approved pursuant to a request made in the following section, I agree to this thesis being consulted for research or study purposes, provided that due acknowledgement of its use is made where appropriate;

And

I consent to copies of this thesis, in part or in whole, being made for research or study purposes at the discretion of the University of Canterbury Librarian;

Request for an embargo
I request an embargo of this thesis for 12 months (to a maximum of 24) from the date of receipt of the thesis by the Library on the basis that (please tick as appropriate):

☐ (i) it contains commercially sensitive material which will breach prior contractual arrangements with an outside organization.

☐ (ii) access will endanger protection of future intellectual property rights (including opportunity to publish or make patent application).

☒ (iii) this is necessary to ensure compliance with the law or protection of national interests or public safety.

☐ (iv) the research uses personal sources and/or contains sensitive cultural information which has been obtained on condition that the items be restricted.

Student signature: [Signature] Date: 24/07/2012

Chief Supervisor/Head of Department: [Signature] Date: 26/07/2012

(specify which)

OFFICE USE:

Dean of Postgraduate Studies: [Signature] Date: 31/7/12

University Librarian: [Signature] Date Received: 21/8/12