

NATIONAL TAX CLINIC PROGRAM IN THE NORTHERN TERRITORY, AUSTRALIA: A PROJECT MODEL INNOVATION

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ABSTRACT

This paper provides an overview of the activities undertaken by the Charles Darwin University Tax Clinic ('CDU Tax Clinic') — located in Australia's Northern Territory — as part of the inaugural National Tax Clinic Program conducted over the course of 2019. The CDU Tax Clinic was designed as a teaching clinic in order to assist unrepresented taxpayers with their taxation affairs while offering students real-world, client-based and practical experience. The project design considered the population distribution of the Northern Territory and ways of reaching unrepresented taxpayers located in three major towns, adopting an intrapreneurial and client-centred approach with the CDU Tax Clinic open seven days per week. In the period from late June 2019 to the end of October 2019, the CDU Tax Clinic served 266 clients in various ways, with six students undertaking work experience. The average time spent with a client was approximately two and a half hours. This paper provides a roadmap to maximising outreach to clients in a thinly populated geography. The findings are analysed in terms of clients who visited the CDU Tax Clinic and are generalisable to such populations. This paper shows the impact of a social project assisting socially disadvantaged groups, and a university engaging with the community through a professor and students.

Keywords: free tax clinic, national tax clinic, Alice Springs, Darwin, Katherine, Northern Territory, Australia

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I INTRODUCTION

In November 2018, the Honourable Prime Minister Scott Morrison announced the National Tax Clinic Program with an aim to reduce the regulatory tax burden placed on organisations.¹ Addressing the 31st Australasian Tax Teachers Conference held in Perth in 2018 ('2018 ATTA Conference'), the Assistant Treasurer, the Honourable Stuart Robert, provided further details about the program.² In his speech the Assistant Treasurer referred to the increasing complexity of taxation, providing examples such as: the income tax law having grown to more than six thousand pages; and, the fact that a single, 10-line section in the *Income Tax Assessment Act 1936* (Cth) concerning employees' non-salary remuneration was replaced by the *Fringe Benefits Tax Act 1986* (Cth) which runs to 474 pages. Not only have the taxation laws increased in complexity, they have also become weighty with more pieces of legislation enacted.

In reference to the Prime Minister's previously announced National Tax Clinic Program, the Assistant Treasurer then affirmed that the Australian government was committed to decreasing the regulatory burden of businesses and the tax burden. The Hon Stuart Robert added that, in order to reduce such burden, the government had allocated up to AUD \$10 million under a trial program which used the Curtin University tax clinic as proof of the concept. It was envisaged that each clinic would receive AUD \$100,000 for twelve months to support unrepresented individuals and small business taxpayers in order to assist them with general tax advice, and enable them to meet their tax obligations and reporting requirements. The Assistant Treasurer further noted that the interaction would lead to those service recipients understanding the taxation system and having more favourable interactions with the Australian Taxation Office ('ATO'). The Hon Stuart Robert stated that the National Tax Clinic Program would complement the long-standing Tax Help program which had run for more than 30 years. In his speech, he noted that ten city and regional universities have been selected for the program to

¹ Australian Taxation Office, 'Supporting NFPs through Tax Clinics' (Web Page, 27 August 2020) <<https://www.ato.gov.au/Non-profit/Newsroom/Running-your-organisation/Supporting-NFPs-through-Tax-Clinics/>>.

² The Hon Stuart Robert MP, Assistant Treasurer, Address to the Australasian Tax Teachers Association 31st annual conference, Duxton Hotel, 1 St Georges Terrace, Perth (Web Page, 16 January 2019) <<https://ministers.treasury.gov.au/ministers/stuart-robert-2018/speeches/address-australasian-tax-teachers-association-31st-annual>>.

provide these services, because of the location and complementary courses offered and faculties in place.³

In December 2018, a letter sent to Charles Darwin University (the ‘University’) by the Hon Stuart Robert offered the University the opportunity to join the government’s National Tax Clinic Pilot Program. In that letter, it was noted that the program extends pro bono help to individuals and small businesses, provides help in understanding taxes and meeting tax obligations, and helps students build practical experience for entering the tax profession in the future. On behalf of the University, the author accepted the invitation, and became the grant recipient, designer and director of the program.

II CLINIC DESIGN

A *The Clinic Model: 2019*

The CDU Tax Clinic model was designed to operate over seven days, excluding public holidays. Relevantly, the weekday clinics operated from University’s city campus, known as the Waterfront campus, which is located on the outskirts of Darwin’s Central Business District. The designated and advertised hours for the CDU Tax Clinic were 11 am to 3 pm. The weekend tax clinic operated at various shopping centres between the same advertised hours. The rationale behind designing the CDU Tax Clinic in this way was that it represented the first time a project of this sort had been launched in the Northern Territory, and the concept of a tax clinic would be unfamiliar to the population. Accordingly, rather than calling the soon-to-be established tax clinic a ‘National Tax Clinic’, the author decided to use the code name ‘Free Tax Clinic’ because that name would imply that the clinic did not charge fees and was likely to arouse curiosity among the community, encouraging them to find out what they were being offered.

At the first face-to-face workshop held for tax clinic representatives in Sydney on 19 and 20 June 2019 (‘Representatives Workshop’), there was an opportunity for the author to present the tax clinic model designed for the University. The author informed the participants about

³ Relevantly, ten universities were (in alphabetical order): The Australian National University, Charles Darwin University, Curtin University, Griffith University, James Cook University, University of Adelaide, University of Melbourne, University of New South Wales, University of Tasmania, and The University of Western Sydney. In a later amendment to the list, University of Adelaide representation was replaced by the University of South Australia.

two challenges encountered in the design: firstly, the low population density of the Northern Territory (representing approximately one percent of the entire Australian population); and, secondly, the uneven distribution of that population within the towns of Darwin, Alice Springs and Katherine (representing almost three-fourths of the entire Northern Territory population). In the presentation, the author explained the radical design adopted, acknowledging that other universities had the benefit of pulling clientele because of the higher population density existing where their universities were located and with their planned locations for the tax clinic. The CDU Tax Clinic had to surmount this disadvantage to create a successful clinic in terms of the volume of clientele and the nature of the taxpayers it served. The location of Darwin, Alice Springs and Katherine is shown in Figure 1 below.

FIGURE 1 – LOCATION OF MAJOR TOWNS IN THE NORTHERN TERRITORY⁴



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⁴ Bruce Jones Design Inc, 'Royalty Free Australia Printable, Blank Maps' (Web Page, 2019) <<https://www.freeusandworldmaps.com/html/Countries/Asia%20Countries/AustraliaPrint.html>>.

B *Concept of 'Unrepresented Taxpayer'*

At the Representatives Workshop, the term 'unrepresented taxpayer' was lengthily discussed by various representatives of the participating universities. By way of context, The Hon Stuart Robert in his address to delegates of the 2018 ATTA Conference had introduced the term without providing a definition. He referred to a 'gap in the market' where individuals and small businesses could not afford tax representation, and to additional circumstances such as failing businesses, mental health problems, challenges in family life, and English language proficiency. The Hon Stuart Robert then pointed to challenges with the taxation system such as understanding and navigating it in order to comply and report, as well as the mix of taxation regimes needed to be dealt with such as income tax, goods and services tax, and fringe benefits tax.⁵ Relevantly, when all these matters are brought together, the boundaries for a definition become more indefinite, rather than definite. On this point, the Hon Stuart Robert added another dimension to consider which he denoted in his speech as 'AREA', referring to the service coverage of a tax clinic: advice, representation, education and advocacy.

Bringing together all of these diverse aspects that characterise an unrepresented taxpayer (i.e. market gap, circumstances, system complexities and AREA) made it a challenging task to settle on a uniform definition at the Representatives Workshop. While the brainstorming session was useful, participants decided to have each tax clinic come up with their own best-suited operational definition of an unrepresented taxpayer. In the context of the CDU Tax Clinic, the author operationalised the concept as encompassing unrepresented and underrepresented taxpayers. The author associated non-representation with marginalisation. The concept of marginalisation has wide-ranging applications to people and events. For instance, policies are expressions of practice, and when they are adopted as national standards they can marginalise education for certain groups of people.⁶ The literature defines marginalisation as the act of prejudice against certain groups in formal and informal settings.⁷ Therefore, marginalisation leads to exclusion in formal and informal settings, with that exclusion being able to take the

⁵ The Hon Stuart Robert MP (n **Error! Bookmark not defined.**).

⁶ Marika Matengu, Ailie Cleghorn and Riitta-Liisa Korkeamäki, 'Keeping the National Standard? Contextual Dilemmas of Educational Marginalization in Namibia' (2018) 62 *International Journal of Educational Development* 128, 135.

⁷ Mandy Jollie Bako and Jawad Syed, 'Women's Marginalization in Nigeria and the Way Forward' (2018) 21(5) *Human Resource Development International* 425, 443.

form of social, political, or economic exclusion. Age,⁸ gender⁹ and ethnic considerations¹⁰ are additional factors that can evoke marginalisation.

C Locations for the CDU (Free) Tax Clinic

The CDU Tax Clinic operated on weekdays from the University's Waterfront campus, and on weekends, from various alternating shopping centres with these weekend sessions usually held in five different locations in the Darwin region: Waterfront campus housed in Darwin's CBD; Casuarina Square shopping centre; Karama Shopping Plaza; Gateway Shopping Centre Palmerston; and, Rapid Creek Business Park. Rapid Creek Business Park is a relatively small shopping centre, but hosts a weekend market that attracts migrant populations living in Darwin to buy tropical fruits and vegetables.

The Free Tax Clinic also operated in two regional towns in the Northern Territory: Alice Springs at Yeperenye Shopping Centre; and, Katherine at Katherine Central Shopping Centre. It is important to note that a few clients invited the CDU Tax Clinic to serve in their localities after attending Katherine Central Shopping Centre. There were four such locations that were visited to provide tax services at clients' request, and these were not planned sessions: Warlpiri Transient Camp, South Katherine; Casuarina Street, Katherine East; Katherine Public Park; and, Centrelink, Katherine.

Academic literature has extensively discussed and empirically investigated customer retention, on the premise that customers are already acquired.¹¹ A by-line of management guru, Peter Drucker, notes that '[t]he aim of marketing is to know and understand the customer so well [that] the product or service fits him and sells itself.'¹² Borrowing from the literature, marketing service requires three aspects that are applicable to the tax clinic situation:

⁸ Thomas Scharf, Chris Phillipson, Paul Kingston and Allison E. Smith, 'Social Exclusion and Older People: Exploring the Connections' (2001) 16(3) *Education and Ageing* 303, 320.

⁹ Bako and Syed (n 7).

¹⁰ Flora Matherson et al., 'Development of the Canadian Marginalisation Index: A New Tool for the Study of Inequality' (2012) 103(Suppl. 2) *Canadian Journal of Public Health* S12, S16.

¹¹ Lawrence Ang and Francis Buttle, 'Managing for Successful Customer Acquisition: An Exploration' (2006) 22(3-4) *Journal of Marketing Management* 295, 317.

¹² China Business News, 'Reinventing Nutraceutical Ingredients Marketing', *Gale General OneFile* (Web Article, 2 March 2016) <<https://link.gale.com/apps/doc/A508730212/ITOF?u=ntu&sid=ITOF&xid=b7ea522c>>.

1. Knowledge about the clients;
2. Intelligence developed over time about clients; and,
3. Interpreting such knowledge and intelligence to communicate the tax clinic experience.¹³

All three were absent upon launch of the new tax clinic project in the Northern Territory.

A matter that initially plagued the author when establishing the CDU Tax Clinic was the campus location in relation to client convenience when accessing the CDU Tax Clinic and providing face-to-face client service. Research shows that location selection is made considering several factors and numerous variables can influence the location selection for an enterprise. Conducting factor analysis, research found that cost and accessibility are the two most important factors.¹⁴ Relevantly, conducting the CDU Tax Clinic at the Waterfront campus represented a sunk cost to the project, but providing services in Darwin's CBD requires bearing an actual rent cost. On the other hand, Darwin's CBD could provide a locational advantage for clients to access the clinic. The University's Waterfront campus is located on the outskirts of Darwin where wealthy people live, along with tourist attractions, and is close to Darwin Harbour. As the agreed project aim was to serve unrepresented clients, the concern was whether such clients would feel comfortable visiting the Waterfront campus, and whether clients would have easy access through public transport. Consequently, the author contacted a government department located in the CBD to explore the possibility of renting an office room, free of charge. Ultimately, however, this proposal did not come to fruition due to the department's unwillingness to offer a space to be used by the CDU Tax Clinic each weekday. Following this interaction, in May 2019, the author contacted another premise located in the heart of Darwin CBD to rent an office room, however the quote received was not affordable: the CDU Tax Clinic could not pay the requisite rent as well as conducting the other activities necessary for the project.

¹³ Ibid.

¹⁴ Fahri Karakaya and Cem Canel, 'Underlying Dimensions of Business Location Decisions' (1998) 98(7) *Industrial Management & Data Systems* 321, 329.

D *Approach to Advertising and Acquiring Clients*

Personal time was invested in customer acquisition, and marketing costs such as advertising and travel costs comprised total customer acquisition costs. The CDU Tax Clinic budget prepared and approved by the University, and further agreed to by the ATO had an allocation for marketing costs. As well as needing to monitor costs, the author, as Director of the CDU Tax Clinic, also maintained a close eye on acquiring unrepresented clients to provide services. Client acquisition requires major attention and is immensely important as it is the first stage of the client lifecycle. Relevant literature identifies that one half of enterprises have a client acquisition plan with a dedicated budget to accomplish successful outcomes.¹⁵ One of the main activities in the tax clinic project was to develop a client acquisition plan. Creating awareness among unrepresented clients was a major activity; the plan was to focus on awareness advertising aimed at prospective clients.

As noted in Part I above, the author expressed interest in applying for the National Tax Clinic Pilot Trial grant in early January 2019, on behalf of the University. In late January 2019, the author visited NT News, the major newspaper company in Darwin, to discuss promoting the project through relevant newspapers. Soon after that meeting, NT News provided a quote containing recommended advice for the newspaper's advertising strategy for the project. In subsequent discussions, the contact person at NT News advised that the University awarded advertising through a media agency, and that the NT News could provide this advertising within the nominated budget. However, the quote that was received was beyond what the project could afford to allocate through the advertising budget line item.

Accordingly, in February 2019, the author contacted a radio station located in Darwin to find out how much it would cost to run a radio advertising campaign to promote the soon-to-be established tax clinic. Following a couple face-to-face meetings, a radio advertising strategy was recommended along with the corresponding budget – which was more than the newspaper advertising budget. Despite this, the fact that neither the newspaper nor the radio station could provide a cost per acquired client failed to convince the author to seriously consider the proposals.

¹⁵ Ang and Buttle (n 11).

1 *Social Advertising Campaign*

Advertising a social campaign can be for a cause (i.e. a heart foundation or cancer council), or a mission, such as helping unrepresented people with tax assistance (i.e. the Free Tax Clinic project). Research shows that the community favourably receives advertising with a social dimension; the community feel less exploited with social advertising done by profit-making entities.¹⁶ Against this background, it was imperative that the social message contained in the any Free Tax Clinic advertisement matched the aims and objectives of the CDU Tax Clinic in order to increase client attention and cognition with regard to the advertisements. Although there is a common perception that no advertising money is spent without an economic purpose to advance economic objectives, empirical research shows the contrary – there are three types of advertising objectives including economic, non-economic, and a mix of economic and non-economic. Advertising with economic objectives follows a conventional advertising campaign to increase financial value; either as increase in earnings through, for example increased sales, or as increase in asset value through, for example increased brand equity or value. Non-economic or social advertising is intended to provide social benefits to individuals, groups such as society, or to targeted groups such as marginalised people and entities. Finally, mixed advertising has a dual purpose of economic and non-economic aims, and its positioning can be anywhere along the economic and non-economic continuum.

Free Tax Clinic advertising related to a social mission but required adherence to a limited advertising budget to contain costs. From a practical standpoint, the CDU Tax Clinic adopted a mixed advertising strategy. Measuring success with social advertising is a challenge, as pointed out in a previous study¹⁷, because the concept of success in social projects is not unidimensional. For example, social advertising can have an influence on concept sustenance because the longer effect of advertising can associate with project success. Social advertising can also influence the number of client visits, and associate with project success. Application of measurements like cost per customer acquisition is financial but strictly outside social advertising. In the current project, the author maintained a close eye on the effectiveness of the

¹⁶ Minette Drumwright, 'Advertising with a Social Dimension: The Role of Noneconomic Criteria' (1996) 60(4) *Journal of Marketing* 71, 87.

¹⁷ Luca Bagnoli and Cecilia Megali, 'Measuring performance in social enterprises' (2011) 40(1) *Nonprofit and Voluntary Sector Quarterly* 149, 165.

advertising to help manage the advertising budget, and paid close attention to the cost of acquiring a client.

Research has shown three factors affect the success of a social advertising campaign, as described below:

1. The degree of freedom – here, the freedom to think and act innovatively and challenge conventional economic advertising campaigns.
2. The campaign objectives and campaign duration. For instance, the Free Tax Clinic advertising campaign was targeted towards unrepresented taxpayers and was best-suited to advertise during the individual income tax lodgement season. The advertising content must inspire and have a positive attitude towards unrepresented taxpayers.
3. The existence of a relationship with the mission at the core of the organisational activities, where the mission is accepted by the community.

Relevantly, the Assistant Treasurer stated in his address to delegates of the 2018 ATTA Conference that the ten universities had been earmarked due to the complementary courses they offered, with the University offering accounting courses that include taxation. It is here to note that the literature reports that mixed campaigns have a lower level of employee involvement and engagement compared to non-economic campaigns. A huge time involvement and engagement with the Free Tax Clinic project essentially required the author to become the sole designer and director, with good logistical support received from various sections of the University. Studies report that social advertising campaigns accompany visible effects and involvements:¹⁸

1. Stronger organisational commitment with the University promoting its name through the Free Tax Clinic. This constitutes an engagement with the community.
2. The campaign was undertaken with the single objective to provide taxation services, sharpening the focus of benefits.
3. The University was committed to supporting and integrating the project as a teaching clinic in providing practical work experience to students.

¹⁸ Ibid.

Since receiving the ATO grant funds and during the income tax season, the author consistently liaised with the media office and marketing office of the University. In April 2019, the University's photographer took a photograph of the author, as Director of the CDU Tax Clinic for use in relevant media releases. The media division of the University played a pivotal role in increasing awareness of the CDU Tax Clinic by making two media releases following receipt of the grant, with the first media release made on 7 May 2019.¹⁹

Media releases, through the social media newsroom, provide one of the best ways to inform journalists and bloggers about the latest happenings of an organisation. On this point,²⁰ a survey undertaken with public relations officers shows that news communication media has a strong impact on organisations. This survey also found that compared with blogs and social media communications, the traditional news media releases are more trustworthy, more credible, more accurate, truthful, and ethical.

2 *Client Acquisition Plan*

The client acquisition plan comprised different, although convergent strategies, where each strategy aspect differed with intensity of action in order to carefully orchestrate the maximum awareness impact on prospective clients. The plan included: media releases made by the University; distribution of flyers to prospective clients at select shopping centres; newspaper advertisements when visiting regional town centres; DL-size flyer drops into letterboxes of residents located in postcodes that had been identified as high in prospective clients; paid radio advertising; visits to not-for-profits, charity organisations, cafes and bars that prospective clients tend to visit in order to display posters and leave flyers for prospective clients to take; displaying posters on community noticeboards in various Darwin suburbs and at the University; sharing Free Tax Clinic project flyers and information on social media such as Facebook and LinkedIn; displaying Free Tax Clinic boards inserted on A-shaped frames where tax clinics were conducted; web-form booking; and, inquiry by phone at any time.

The client acquisition plan comprised a mix of direct marketing and indirect marketing, such as mass advertising, to inform prospective clients about the Free Tax Clinic services. Direct

¹⁹ Charles Darwin University, 'CDU to Launch Free Tax Service' (Web Page, 7 May 2019) <<https://www.cdu.edu.au/newsroom/tax-clinics>>.

²⁰ Donald K Wright and Micelle D Hinson, 'How blogs and social media are changing public relations and the way it is practiced' (2008) 2(2) *The Public Relations Journal* 1.

marketing involves directly reaching prospective clients without using a middleperson for advertising. The purpose for undertaking direct marketing was to invest money in clients as a way to maximise the number of clients. The conventional direct marketing strategies are akin to strategies used in the 1960s and 1970s with an underlying assumption that clients share the same underlying behaviours – here, to visit the CDU Tax Clinic.²¹ The reason for using a mix of direct marketing strategies (such as handing out leaflets, displaying the Free Tax Clinic posters at shopping centres, and making personal visits to selected organisations to promote the CDU Tax Clinic) is that each promotion method may appeal to different strands of clients, who have different underlying behaviours to attend the tax clinic. For example, prospective clients visiting charitable organisations may be unemployed and seniors. On the other hand, prospective clients visiting shopping centres and weekend markets may be a different segment of clients, such as females and ethnic groups. Directly marketing the Free Tax Clinic service awareness at different locations attracts different segments of clients, but within the common clientele of unrepresented clients. The CDU Tax Clinic could not use personalised direct marketing strategies due to its lack in possessing prior or prospective clients' information which would otherwise provide the clinic with knowledge and intelligence to personalise any marketing strategy. For example, two prospective clients meeting at a shopping centre may visit a tax clinic for two different reasons and purposes. If such knowledge and intelligence was formerly available, then those clients could be approached more effectively, and with less expense, for the CDU Tax Clinic to provide its services.

Display advertising is a useful client acquisition channel to deploy a limited marketing budget, as was the case with the Free Tax Clinic. Display advertising can help in creating brand awareness and promoting loyalty of clients.²²

The DL flyer itself was a direct marketing object. Within that object, there were several direct marketing objects embedded. It had personal mobile numbers to contact the Director of the CDU Tax Clinic, as well as the web-form booking URL, while informing on targeted unrepresented taxpayers such as individuals, students, micro businesses and small businesses.

²¹ David Shepard, 'From the Practitioner: Direct Marketing, Round Three' (1997) 11(3) *Journal of Direct Marketing* 2.4.

²² Syeda Khadeer Sultana, 'Is Display Advertising an Effective Customer Acquisition Channel?' (Web Page, 8 May 2019) <<https://www.way2target.com/blog/display-advertising-an-effective-acquisition-channel/>>.

The difference between marketing advertising and display advertising is that the latter appeals to a direct response from the customer and assists in converting the prospective client into a client.²³ A display advertisement generally provided directions to the location of the clinic, with pull up banners installed where the clinic operated to provide its services. The pull up banners contained the web-form booking URL address. Although the A-frame displays did not originally include the web-form booking URL, in later months, the Director of the CDU Tax Clinic personally pasted a paper sticker with contact mobile numbers and the web-form booking URL to provide prospective clients with relevant contact information. A prospective client may have immediately contacted the CDU Tax Clinic after noticing the display banner or have done so later; for example, because the prospective client may have attended the shopping centre for other reasons or may have seen the display advertisement while on their way to perform some other task.

The phone numbers and web-form booking URL allowed prospective clients to contact the Free Tax Clinic at their convenience. The author, in their capacity as Director of the CDU Tax Clinic, treated sharing such information as essential to building brand awareness of the Free Tax Clinic, as well as brand building of the accounting courses offered by the Asia Pacific College of Business and Law ('College'), and the University. The displays were deployed where the Free Tax Clinic operated: on weekdays at the Waterfront campus entrance, and on weekends at the relevant shopping centre. At the site of the clinic there were also pull up banners that not only served to contain an open space into a mobile semi-office, but also displayed the discipline, College and the University.

E Commencement of Operations

The CDU Tax Clinic commenced its tax service on Saturday, 19 June 2019 at Palmerston Gateway Shopping Centre, with subsequent weekend sessions alternating between various shopping centres. The weekday tax clinic operated from the University's Waterfront campus. The CDU Tax Clinic also served clients who attended shopping centres and invited the clinic to visit their localities: three clients at Walpiri Transient Camp in Katherine; two clients at Casuarina Street in Katherine; two clients at Centrelink, Katherine; and, one client at Katherine

²³ Candi Woodson, 'How to Use Display Advertising for Customer Acquisition' (Web Page, 14 June 2018) <<https://www.digitalcommerce360.com/2018/06/14/how-to-use-display-advertising-for-customer-acquisition/>>.

Public Park. By the end of the project on 30 October 2019, in just over four months, the CDU Tax Clinic had served 266 clients. Table 1 (below) provides a comprehensive overview of the locations where the tax clinic was conducted and served its clients.

TABLE 1 – SERVICE DELIVERY LOCATIONS OF THE FREE TAX CLINIC

DATE	WEEKDAYS	VENUE	LOCATION
Weekdays	Mon-Fri	Darwin city, Waterfront campus	Darwin City
DATE	WEEKEND	VENUE	LOCATION
22-Jun-19	Saturday	Palmerston Gateway Shopping Centre	Palmerston
29-Jun-19	Saturday	Casuarina Shopping Centre	Casuarina
06-Jul-19	Saturday	Karama Shopping Centre	Karama
13-Jul-19	Saturday	Rapid Creek Market	Rapid Creek
14-Jul-19	Sunday	Rapid Creek Market	Rapid Creek
20-Jul-19	Saturday	Alice Springs Shopping Centre	Alice Springs
21-Jul-19	Sunday	Alice Springs Shopping Centre	Alice Springs
27-Jul-19	Saturday	Casuarina Shopping Centre	Casuarina
28-Jul-19	Sunday	Casuarina Shopping Centre	Casuarina
03-Aug-19	Saturday	Darwin city, Waterfront campus	Darwin City
04-Aug-19	Sunday	Darwin city, Waterfront campus	Darwin City
10-Aug-19	Saturday	Katherine Shopping Centre	Katherine
11-Aug-19	Sunday	Katherine Shopping Centre	Katherine
17-Aug-19	Saturday	Palmerston Gateway Shopping Centre	Palmerston
18-Aug-19	Sunday	Palmerston Gateway Shopping Centre	Palmerston
24-Aug-19	Saturday	Casuarina Shopping Centre	Casuarina
25-Aug-19	Sunday	Casuarina Shopping Centre	Casuarina
31-Aug-19	Saturday	Alice Springs Shopping Centre	Alice Springs
01-Sep-19	Sunday	Alice Springs Shopping Centre	Alice Springs
02-Sep-19	Monday	Alice Springs Shopping Centre	Alice Springs
07-Sep-19	Saturday	Darwin city, Waterfront campus	Darwin City
08-Sep-19	Sunday	Darwin city, Waterfront campus	Darwin City
15-Sep-19	Saturday	Darwin city, Waterfront campus	Darwin City
16-Sep-19	Sunday	Darwin city, Waterfront campus	Darwin City
21-Sep-19	Saturday	South Katherine Camp and Public Park	Katherine

22-Sep-19	Sunday	South and East Katherine Camp, and Casuarina Street Visit	Katherine
23-Sep-19	Monday	Katherine Centrelink	Katherine
28-Sep-19	Saturday	Alice Springs Shopping Centre	Alice Springs
29-Sep-19	Sunday	Alice Springs Shopping Centre	Alice Springs
30-Sep-19	Monday	Alice Springs Shopping Centre	Alice Springs
05-Oct-19	Saturday	Palmerston Gateway Shopping Centre	Palmerston
06-Oct-19	Sunday	Palmerston Gateway Shopping Centre	Palmerston
12-Oct-19	Saturday	Casuarina Shopping Centre	Casuarina
13-Oct-19	Sunday	Casuarina Shopping Centre	Casuarina

The Free Tax Clinic aimed to delight clients by accommodating their every need. In this respect, the author, as Director of the clinic, adopted an unwritten motto to serve clients even before the client had contacted the clinic. This was done by sharing mobile numbers on flyers distributed to prospective clients, and providing a web-based form that would request information be immediately transferred to the tax clinic Director's office email address. This approach allowed the Director of the CDU Tax Clinic to respond to clients as soon as contact was made and often instantly. Ultimately, the tax clinic became as flexible as possible with the client in order to accommodate their preferred schedule. The client was provided with enough time to receive all the advice and services, putting the client at ease and in control. On average, the CDU Tax Clinic provided two-and-a-half hours of client face-to-face interaction time, a contrast to profit-making tax services.

Six students undertaking a Master of Professional Accounting course who had completed the taxation course unit, took part in the teaching clinic. The author was the only academic engaged in the 2019 inaugural CDU Tax Clinic as its Director; in this capacity, the author provided tax services alongside the student volunteers, while supervising and mentoring them. In addition to providing students with client experience, the author also prepared study modules on advanced taxation for students' further learning – these modules included superannuation, trusts and trust distributions, and taxation of companies.

III CLINIC RESULTS

The success of a socially oriented project, such as the Free Tax Clinic, has multiple objectives. Accomplishing these objectives requires time and effort (the input), and activities conducted

(the process). It is certainly not value creation measured in money terms, but value creation measured in non-financial terms. The value creation has an output dimension which is objectively oriented and quantifiable, and an outcome dimension which is subjectively oriented and not quantifiable. In terms of the quantifiable output, interpreting these parameters requires due consideration of the context in which the project operated. Following are some key statistics of the Free Tax Clinic.

1. Input statistics:
 - 3 Radio interviews (not discussed).
 - 3 Newspaper articles (not discussed).
 - 2 University media releases (partially discussed).
2. Process statistics:
 - 373 direct client interaction hours invested by the author, as Director of the CDU Tax Clinic.
 - 303 direct client interaction hours invested by the CDU Tax Clinic student volunteers.
 - 2.5 hours (average) per client tax session.
3. Output statistics:
 - 266 tax clients.
 - 6 students gaining practical work experience in the clinic.
 - 3 advanced taxation modules prepared for students' further learning.
4. Outcome statistics:
 - 89 client feedback videos shared by clients.
 - 25 client feedback, bilingual and multi-lingual, shared by clients.
 - 6 videos prepared by the author, as Director of the CDU Tax Clinic, reflecting on the clinic experience.

Initially during the beginning period of the Free Tax Clinic's operation, after completing their tax clinic sessions clients were thankful for the services provided, however, the author was hesitant to request recorded feedback. Upon speaking with the University's marketing department, the author understood that the clinic could request that the client complete and sign the University's Talent Release Form. Following this exchange, it was mentioned to clients that if they were happy with the service provided, they could pose for a photo with the clinic team. Later still, the author realised that a better approach would be to ask whether the client

would like to share their experience and have it recorded by way of video. Clients were delighted to provide such video feedback.

During the period of the project, for display in that period only, the author also created a YouTube channel. The channel had several sections based on the location that the client had attended, including: feedback from Waterfront clients; feedback from Alice Springs clients; and, feedback from Katherine clients. The YouTube channel also had separate sections for videos based on other factors, including: feedback from Indigenous clients; feedback in bilingual and multi-lingual languages to house the client satisfaction videos; student feedback videos; and the author's own feedback under a section entitled 'Professor's reflections'. In response to those client videos, there were several feedbacks received from viewers, and the author has de-identified the clients.

Following are two examples of feedback received from the ATO on two separate videos:

“Thank you, [Client] and Indra. That was absolutely beautiful to be able to hear [Client] speak [their] language. There should be more of this.”

“Love that this message went out in three languages - so cool :)”

Provided below are a series of randomly selected feedback provided by clients in their feedback videos:

“Good evening everyone, my name is [Client] I met Indra, and Indra has been very helpful to file the income tax return, and I do want to mention to everyone that this is free of cost and you can always take the benefit provided by Charles Darwin University, and this is a very good service that Indra and his team is doing to the society. Do take benefit of this, and you will not lose anything. Have a good day. Great. Thank you.”

“Hi, my name is [Client]. I come from [Country]. I am a backpacker; I work here in Australia and I didn't know anything about tax part, and I saw Professor Indra of Charles Darwin University and it was very good and appreciate things like these you do.”

“Hi, my name is [Client], and I have been sitting here with Indra for hours doing my tax return for the past few years and I received so much help. He is being amazing and Charles Darwin University also amazing, thank you. Ah, I was just walking by and I saw signs. Free tax returns, and amazing, and I have been sitting here for a while with Indra and he is amazing. I have been this ten times now, but Indra, he is amazing, but ya, thank you so much, thank you Indra.”

“Hi, my name is [Client], and I was born in [Country 1] and brought up in [Country 2], and I am an Australian citizen, and I thought I would get some tax advice from the tax clinic, and I got great advice about my personal loan, personal tax, and all different strategies. I definitely recommend everyone to get some advice, get some ideas about how to understand the Australian law, taxation law, and you can minimise your tax. Thanks. Really appreciate it.”

“I heard about this from the newspaper some months ago. Then my [child] mentioned to me a few weeks ago. It was on the radio. I then ran into Indra at Casuarina shops, and obviously got here today. I have been putting this off for five years and played everything up apart from being financially. It is good for students to get hands-on experience of the real world. It is very much appreciated by me.”

IV CONCLUDING REMARKS

Research finds that those with prior entrepreneurial experience bring an advantage to starting subsequent entrepreneurial ventures. Although a lack in managerial experience is not a deterrent to starting entrepreneurial ventures, managerial skills and experience are advantageous to entrepreneurial ventures as these ventures call for a variety of skillsets in order to succeed. For example, these ventures require keeping a close eye on the budget, design, implementation and marketing, and leading and managing people.²⁴

The inaugural launch of the National Tax Clinic Pilot Program required client-centred intrapreneurship. Entrepreneurship is about uncovering or developing opportunities to create value through innovative activities, to seize the opportunity with the use of resources or through a location.²⁵ Undertaking the activity as an employee is intrapreneurship, and undertaking it on one’s own accord is entrepreneurship. The literature points out that entrepreneurs enjoy high rewards and high risks, whereas intrapreneurship enjoys low rewards and high risks associated with the activity. Organisations can limit the rewards enjoyed from novel ideas designed and implemented which are out of the normal activities. Some organisations provide no reward on the basis that the organisation provides the resources used. In an organisational setting, the costs of mistakes can be high, as blaming the intrapreneur is likely even if not logical. Organisations also have various policies and procedures to follow, imposing bureaucracy, and

²⁴ Robert Hisrich, ‘Entrepreneurship/Intrapreneurship’ (1996) 45(2) *American Psychologist* 209, 222.

²⁵ Veronica Marier and Cristina Pop Zenovia, ‘Entrepreneurship versus Intrapreneurship’ (2011) *Review of International Comparative Management* 12(5) 971, 976.

the good work of an intrapreneur can be offensive to onlookers who perceive that the intrapreneur is gaining prominence. One study concludes that in the education sector, employees with intrapreneurial aspirations often do not receive much appreciation from their colleagues: '[t]hey are the heroes of your organization but, they are the ones that suffer most'.²⁶ A manager in that study mentioned the level of intrapreneurship that education tolerates: '[y]ou'd better not have too many extreme intrapreneurs in your department. And then I refer to people like Steve Jobs. You need them, but not as your own employees!'²⁷ With such empirical evidence in the education sector, an appropriate approach to innovative project design and implementation is to become an intrapreneur in bureaucracy, rather than an intrapreneur in entrepreneurship.

The author is humbled by the challenging tasks and adventurous journey of the design and implementation of the inaugural tax clinic conducted in the Northern Territory, Australia, over the 2019 year with the code name 'Free Tax Clinic'. The author considers it an honour to have become the sole creator and Director of the CDU Tax Clinic. There were many stakeholders who supported this initiative and made it possible, including: the Federal Government; the ATO; members of the community of practice of other universities in the National Tax Clinic Pilot Program; and various parties located at the University such as, the College, the Office of Research and Innovation, the Media Division, the Marketing Division, those students who participated in the tax clinic, and Uni-print. Whilst profusely thanking these stakeholders, the author gratefully dedicates this paper to the most important stakeholder, the Free Tax Clinic clients, for making it happen so gloriously.

²⁶ Jo Boon, Marcel Van der Klink and Jose Janssen, 'Fostering Intrapreneurial Competencies of Employees in the Education Sector' (2013) 17(3) *International Journal of Training and Development* 210, 218.

²⁷ *Ibid* 220.