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## Editorial

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This tenth volume of the journal examines a wide variety of legal and taxation aspects that apply to innovative technologies. As such the editorial committee has decided that this edition has departed from its usual theme of examining specific industries or professions. The term 'innovative' encompasses something that is new, original, inventive or groundbreaking. The term 'technologies' refers to skill, knowledge, machinery, expertise and know-how. The Cambridge Advanced Learners Dictionary defines the term 'innovation' as 'using new methods or ideas' and the term 'technology' as '(the study and knowledge of) the practical, especially industrial, use of scientific discoveries'.<sup>1</sup>

In this tenth edition, I would like to reflect on the process required of authors submitting to this journal. This journal has always encouraged up and coming and emerging authors to submit papers to this journal as a foundation stone to build upon in readiness for submissions to other more established journals. This year, as is the case most years, a number of submissions were provided for this edition. Some satisfied the publishing criteria and the review process, while others either did not satisfy either the journal's criteria as to topic matter or failed to progress through the referee assessment process. I would like to thank those people who took the time to submit and encourage those who did not satisfy the criteria required by the reviewers to continue to make submission in the future. I would also like to thank the many reviewers who provided useful suggestions and both constructive and critical comments. The blind review process continues to challenge many potential writers and notwithstanding this challenge, I would encourage more of my academic colleagues to contribute in the future.

This edition contains six articles that satisfied the publishing criteria for this refereed journal. They relate in a number of ways to the topic of innovative technology and explore some of the legal issues that impact on a variety of innovative technologies. These include workers compensation legislation, occupational safety and health legislation, vicarious liability, defamation in employment, employee infringement of copyright, surveillance laws, privacy laws, tax havens, liability of manufacturers and importers, trade practices legislation, and copyright issues related to the development of innovative technologies. Some of the innovative technologies covered include the use of computers, the use of the internet, technological protection measures, access control protection measures, building products, and nanotechnology.

The first of the two leading papers for this edition by joint authors examines some of the innovative technologies that impact at the workplace and explain the extent to which employers become liable under a variety of legal topics including occupational health and safety and workers compensation. The second paper considers liability of employers in relation to the use by employees of internet facilities at the workplace.

The paper that follows deals with the internet as a technological innovation and considers its impact upon businesses that use tax havens and the use of internet technology by taxation administrators. The paper after that deals with the

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<sup>1</sup> *Cambridge Advanced Learner's Dictionary* (2008) Cambridge University Press <<http://dictionary.cambridge.org>> at 25 November 2008. Also note that the first paper in this edition of the journal by R Guthrie and A Bunn, provides a much fuller description of the meaning of the phrase 'innovative technologies' in its introductory paragraphs.

legal issues that relate to the use of innovative building materials. Included in its discussion are legal issues arising from sick building syndrome and the impact of trade practices legislation.

The penultimate paper considers how copyright law applies to new innovative technologies. It canvasses copyright laws in Australia and how 'technological protection measures' and 'access control protection measures' are dealt with. The final paper deals with some of the legal issues arising from nanotechnology and canvasses the application of occupational health and safety legislation and how it applies to this particular innovative technology.

It is hoped that these articles will be useful for people working with some of these innovative technologies and that some of the legal and taxation concepts dealt with in the articles will be of assistance to people either in business exposed to these technologies or who are working closely with the technologies considered in these six papers.

The editorial committee has recommended that the next edition will focus on legal and taxation issues relating to the finance industry. Articles are welcome on any legal and taxation issues relating to that topic.

Kevin G Brown

Editor

*Legal Issues in Business*