About the Tax Group

The Tax Group at Melbourne Law School aims for excellence in tax education and research. It offers a comprehensive postgraduate program and teaches a wide range of subjects in the LLB and JD degrees. The tax education program is designed and taught by, and in conjunction with, experienced taxation practitioners including members of leading law and accounting firms, leading members of the Bar, former members of the Australian Taxation Office, and counsel who represent the Australian Taxation Office. The program provides detailed taxation knowledge and skills of for tax professionals and seeks to develop the foundations of tax policy and law for research students.

Research in the Tax Group

The Tax Group undertakes taxation research with a technical, public policy and reform focus, and contributes at various levels to public debate on taxation reform. The tax faculty has a diverse range of tax research interests, including Australian individual and corporate income tax, comparative and international taxation, tax policy and critical perspectives on taxation. Much Tax Group research is interdisciplinary and comparative in nature.

In 2005, members of the Tax Group conducted collaborative research on taxation issues associated with the commercialisation of intellectual property in conjunction with the Intellectual Property Research Institute of Australia (IPRIA). Associate Professor Ann O’Connell wrote a paper on taxation implications of employee share schemes for a report on “Providing shares or rights as remuneration to an IP provider” as part of this project. Professor Cameron Rider and Associate Professor Ann O’Connell also commenced work with Professor Richard Mitchell of the Centre for Labour Law and Professor Ian Ramsey of the Centre for Corporations Law and Governance on a 3 year ARC-funded research project, “Employee share ownership: current practice and regulatory reform”.

In addition, the Tax Group conducted research on tax and the labour market in conjunction with the Labour Law Centre at Melbourne Law School; and on topics of tax reform and development; corporate tax in Australia and South Africa; taxation of managed funds; tax treaties; venture capital; and tax aspects of housing affordability.

Significant publications and presentations by Tax Group faculty


Professor Rider presented on the role of taxation law in regulating entry into and conduct in labour markets at the conference “Labour Law, Equity and Efficiency” held at Melbourne Law School in July 2005 and gave a number of Workshops on principles of tax drafting. Miranda Stewart presented on venture capital taxation in Australia and New Zealand, published in the New Zealand Journal of Taxation Law and Policy and subsequently in the Journal of International Taxation.
also presented on the role of experts in tax reform in developing countries at the Tax Research Network Conference, University of Edinburgh Law School and at the Tax Policy Research Symposium hosted by the University of Waterloo, Canada. Dr Kobetsky presented a paper on tax treaty override at the Australasian Tax Teachers’ Association Conference in Wellington, New Zealand in January 2005, subsequently published in the Bulletin for International Fiscal Documentation, and also published on tax treaties and taxation of banking in international tax journals.

**Contributions to public policy and dissemination of research**

Members of the Tax Group participate in peak professional bodies in which they play a key role in development of tax law and policy. In 2005, several members of the Tax Group were fellows of the Taxation Institute of Australia and active members of the International Fiscal Association. Professor Cameron Rider was a member of the Taxation Committee of the Law Council of Australia. Associate Professor Ann O’Connell was a member of the Advisory Panel to the Board of Taxation, the peak federal government body concerned with taxation reform. In these roles and in an individual capacity, in 2005, members of the Tax Group participated in consultation on technical tax law reform initiatives and on broad policy issues. For example, Professor Rider consulted on business capital allowances and Miranda Stewart participated in a submission to the Australian Government Venture Capital Review, jointly with tax academics from Monash University.

**Tax group events and visitors**

In 2005, the Tax Group hosted the Inaugural Melbourne Law School Tax Lecture by one of Australia’s most eminent barristers, Allan Myers QC on the topic "Tax Avoidance and the High Court since Sir Garfield Barwick". The purpose of this new Tax Lecture Series is to place the development of the tax law in its historical context, and to inform public debate on current tax issues.

The Tax Group regularly hosts the International Fiscal Association (Australian Branch) meetings in Melbourne. At these meetings, prestigious international tax scholars and professionals present papers on important and topical issues. In 2005, the Tax Group hosted Professor David Rosenblum of New York University School of Law, USA, who spoke on international transfer pricing; Professor Kees van Raad of Leuven University, Belgium, who spoke on the topic, “Is the European Court of Justice destroying international income tax systems in Europe?” and Professor Brian Arnold, University of Western Ontario, Canada, who spoke on the topic of tax treaties and tax avoidance. The Tax Group also hosted Associate Professor John Glover of Monash University Law School as a visitor during 2005.

In 2005, the Tax Group continued its practice of hosting a Tax Discussion Group for leading members of the tax profession and academia. The Tax Discussion Group allows the tax faculty and professional colleagues, alumni and postgraduate students to consider and discuss new legislation, cases and strategic developments in tax law and policy.