“The Tax Group at Melbourne Law School is a focal point for excellence in tax research and education. Members of the Tax Group carry out a range of tax research projects with a technical and a policy focus and contribute actively to public debate on tax reform.”

The Tax Group brings together full-time academic faculty and experienced tax professionals including members of leading law and accounting firms and leading members of the Tax Bar, to provide a comprehensive and detailed Tax Masters degree program.

Research Projects

Tax group members are currently working on the following significant research projects, many of which are collaborative and interdisciplinary in nature and both build on and contribute to professional and consultancy work carried out by members of the Group.

Employee Share Ownership

Associate Professor Ann O’Connell continued work with Professor Ian Ramsay of the Centre for Corporate Law and Securities Regulation on a 3 year ARC-funded research project, ‘Employee share ownership: current practice and regulatory reform’. In 2010, the project focused on why employees participate in plans and on use of such plans in other jurisdictions. In association with the project, Ann O’Connell conducted a workshop with experts and produced a number of publications listed below as well as reports on cross-border issues arising from employee share schemes.

International Tax and Treaties

Dr Mike Kobetsky continued work on his book on the attribution of profits to branches of international enterprises under the OECD Model Tax Convention. Senior Lecturer Sunita Jogarajan continued work on her PhD on the origins and history of tax treaties.

Defining, Regulating and Taxing the Not-for-Profit Sector in Australia: Law and Policy for the 21st Century

Associate Professor Ann O’Connell and Associate Professor Miranda Stewart together with Associate Professor Matthew Harding continued research in relation to the not for profit sector. The project is considering the legal definition, regulation and taxation of the sector. In 2010 the Project hosted a workshop in August at Melbourne Law School with representatives from government, not-for-profit organisations and peak bodies, and advisers to not-for-profits. The Project also gave evidence and made a submission to the Senate Economics Committee on the Tax Laws Amendment (Public Benefit Test) Bill 2010.

Tax and Indigenous Economic Development; Poverty in the midst of Plenty

Associate Professor Miranda Stewart continued work on a collaborative and interdisciplinary team working on issues of native title and Indigenous economic development, including tax and legal entity issues during 2010, under the leadership of Professor Marcia Langton. She presented papers and organized workshops on taxation of native title involving a range of participants, including native title lawyers, Treasury and federal legal officials and members of the profession.
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**Tax Expenditures and Developing Countries**

Associate Professor Mark Burton and Associate Professor Miranda Stewart worked jointly on a consultancy for the International Budget Project (www.ibp.org), examining tax expenditure reporting in developing countries. The IBP is a non-government organization based in Washington DC, US, that promotes budget transparency in governments around the world.

**Grants**

In 2010 Associate Professor Miranda Stewart was awarded the first Oxford-Melbourne research grant for her project ‘A Study of the Interplay Between Sham Transactions, Judicial and Statutory Anti-avoidance Rules and the Doctrine of Abuse of Rights in Australian and UK Tax Law’. She began work on this project with Edwin Simpson from Oxford University Faculty of Law, while on research leave at Christ Church, Oxford.

**Significant Publications in 2010 (Books only)**


**Tax Group Seminars and Workshops**

Melbourne Law School Annual Tax Lecture

The Annual Tax Lecture series was launched by the Tax Group in 2005 with the purpose of placing the development of the tax law in its historical context, and to inform public debate on current tax issues. In 2010, the Hon Justice Richard Edmonds, of the Federal Court of Australia, presented a Lecture entitled “Judicial Perspective on Tax Reform”. This Lecture has been published at (2010) 35(1) Melbourne University Law Review (forthcoming).

Previous Lecturers have included the Hon Justice Tony Pagone of the Supreme Court of Victoria, the Hon Justice Michael Kirby of the Federal Court of Australia, Professor John Tiley of the University of Cambridge, the Hon Justice Young of the Federal Court of Australia and Mr Alan Myers AO QC.

**Book Launch**

The Tax Group was delighted to host, with the Australian Italian Lawyers Association, the launch of Professorial Fellow the Hon Justice Tony Pagone’s book (Federation Press). The book was launched by the Hon Justice Robert French, Chief Justice of the High Court of Australia at the Melbourne Law School on Friday 23 July 2010.

**Workshops**

- Policy and Sector Workshop on Native Title and Tax Reform, with Minerals Council of Australia, National Native Title Council and other stakeholders, co-organised with CIs in Linkage Project, Poverty in the Midst of Plenty (18 June 2010).
- Legal Workshop on Native Title and Tax Reform, with scholarly presenters and participants from federal Treasury, Australian Tax Office, and law firms, ATNS Linkage Project, Poverty in the Midst of Plenty (16 July 2010).
- International Fiscal Association Symposium on International Tax Information Exchange: Mr Malcolm Allen, Australian Taxation Office Assistant Commissioner (International relations); Mr Terry Murphy SC, Australian Taxation Office Special Counsel; Professor Jason Shamman, Political Science, Griffith University; Ms Liz Tromans, National Australia Bank, Head of Taxation – Australian Banking (12 August 2010).
- Not for Profits One Day Scoping Workshop (ARC Discovery Grant), 30 invited representatives of the not for profit sector (co-organised with Research Fellow Joyce Chia, Associate Professor Ann O’Connell and Associate Professor Matthew Harding) (18 August 2010).
- Associate Professor Ann O’Connell organised a workshop as part of the Employee Share Ownership ARC Project. Two of the world’s leading experts presented at the event - Professor Andrew Pendleton from York
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University, United Kingdom and Professor Joseph Blasi from Rutgers University, USA (5 November 2010).

International Fiscal Association Seminars

- Professor Pasquale Pistone, Vienna University of Economics and Business, “Arbitration in international tax disputes” (8 February 2010)
- Professor Kees van Raad, University of Leiden, “Dual Resident Companies under Tax Treaties” (23 March 2010)
- The Hon Justice Ian Vitaly Gzell, Supreme Court of New South Wales, “Recent Decisions in relation to Trusts and Administration” (22 April 2010)

Tax Discussion Group

The Tax Group hosts a monthly Discussion Group, chaired by Justice Tony Pagone who is a Professorial Fellow and teachers in the Tax Masters program. The Discussion Group provides a forum for our nearly 30 adjuncts and professional faculty to engage with the Law School and discuss topical tax law developments.

Consultancies, Visiting Conference Presentations, Seminars and Teaching

Members of the Tax Group were invited to teach or present seminars to a range of institutions during 2010 and presented a number of conference papers including:

Associate Professor Michael Kobetsky

- Presentations at the UN, Department of Economic and Social Affairs, Ad Hoc Expert Group Meeting on Transfer Pricing, New York (January 2010)
- Presented seminars on international taxation and international tax avoidance to Indian tax officials in Nagpur, India (February 2010)
- Participated as a committee member at the UN Transfer Pricing Sub-Committee meeting, Malaysia (June 2010)
- Presented a paper on transfer pricing, Inaugural Asian Tax Authorities Symposium to officials from Asian countries which was hosted by the IBFD and sponsored by the UN, Department of Economic and Social Affairs and the Norwegian Ministry of Foreign Affairs (June 2010)
- Presented a paper on the OECD’s experience with thin capitalization policy at the Malaysian National Tax Conference (July 2010)
- Participated in the Asian Development Bank Regional Tax Forum in Tokyo. He made presentations on transfer pricing and permanent establishments to officials from Pacific countries (October 2010)

Associate Professor Ann O’Connell

- ‘Charitable Treatment: A Short History of Taxation of Charities in Australia’ paper delivered to the 5th Tax History Conference, University of Cambridge (July 2010)
- ‘Using Tax Concessions to Incentivise Employees’ paper presented to a conference on “Globalisation and Business Challenges in the post-Financial Crisis World” organized by the Centre for Tax Law and Policy at Monash University, Prato Italy (September 2010)
- ‘Australian Tax Issues relating to Employee Share Schemes’ paper presented at workshop held at Melbourne Law School (5 November 2010).

Associate Professor Miranda Stewart

- ‘(In)tense Relationships: What are the New Global Tax Norms of Information Exchange and Enforcement?’ London School of Economics, Law School, Taxation Seminar (22 November 2010)
Knowledge Transfer and Contributions to Policy Debates

Members of the Tax Group participate in peak professional bodies, including as Fellows of the Taxation Institute of Australia and members of the International Fiscal Association, in which they play a role in the development of tax law and policy. Ann O’Connell is Special Counsel to Allens Arthur Robinson; and a member of the Advisory Panel to the Board of Taxation. She is also an external member of the Australian Tax Office Rulings Panel. Miranda Stewart sits on the Executive Committee of the International Fiscal Association (Australian Branch) and on the Tax Committee of the Law Council of Australia.

Visitors to the Tax Group

The Law School hosted eminent tax scholars from around the world to teach in the Melbourne Law Masters program and carry out collaborative research. Visitors included:

- **Professor Andre Lareau**  
  Laval University, Quebec, Canada
- **Professor Pasquale Pistone**  
  Vienna University of Economics and Business, Austria
- **Mr Mark Bowler-Smith**  
  University of Aberdeen, Scotland
- **Professor Brian Arnold**  
  Goodmans LLP, Canada

Management and Staff

In 2010 the Co-Directors of the Tax Group were Associate Professor Ann O’Connell and Associate Professor Miranda Stewart. Ms Tessa Dermody was the Coordinator. Dr Joyce Chia is the Research Fellow on the Not for Profits research project.

Contact The Tax Group

The Tax Group’s website can be accessed at:  
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