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 and Grants

Tax faculty are currently working on the following significant research projects, some funded by external grants and many of a collaborative and interdisciplinary nature.

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

Ann O’Connell and Miranda Stewart together with Associate Professor Matthew Harding continued research in relation to the not for profit sector, funded by an ARC Discovery Grant. The project is considering the legal definition, regulation and taxation of the sector and has carried out significant policy work in relation to current federal government reforms of the tax and regulation of the sector, as well as original research. A major academic conference is to be held at the Law School on 19-20 July 2012.

International Tax and China

Ann O’Connell commences research in 2012 in a funded ARC Linkage grant, led by Monash University and partnering with Zhongnan University of Economics and Law, on Australia’s tax law and treaty relationships with China.

International Tax and Treaties

Associate Professor Dr Mike Kobetsky finished work on his book on the attribution of profits to branches of international enterprises under the OECD Model Tax Convention and continues his research on these issues. Senior Lecturer Sunita Jogarajan continued work on her PhD on the origins and history of tax treaties, recently publishing a significant article on the first international tax treaty in the *Oxford Journal of Legal Studies*.

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

Miranda Stewart continued work on a collaborative and interdisciplinary project working on issues of native title and Indigenous economic development, including tax and legal entity issues, with Professor Lee Godden and Associate Professor Maureen Tehan at the Law School, and colleagues elsewhere, under the leadership of Professor Marcia Langton and funded by an ARC Linkage Grant. In 2011, 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 and published on the tax treatment of native title agreements. Miranda co-supervises PhD candidate Lily O’Neill in connection with this project.

Tax Expenditures and Developing Countries

Mark Burton continued his joint book project on Tax Expenditures with Associate Professor Kerrie Sadiq of the University of Queensland. He and Miranda Stewart jointly produced a report in 2011 on a consultancy for
the International Budget Partnership (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.

**Joint Oxford-Melbourne Research on Anti-Avoidance and Sham**

Ann O’Connell was awarded in 2011 the Oxford-Melbourne collaborative research grant with Professor Judith Freedman of Oxford University Faculty of Law for her project “A Comparative Analysis of Anti-Avoidance Rules in Australia and the United Kingdom”.

Professor Miranda Stewart continued her joint research project, also funded by a previous Oxford-Melbourne collaborative grant, with Edwin Simpson of Oxford University Faculty of Law on the judicial “Doctrine of Sham and Anti-Abuse in the Common Law.” A joint symposium was held at Christ Church in July 2011.

### Significant Publications

Selected publications from 2011 are below. A full list of publications of the Tax Group can be found on the Tax Group website and individual faculty webpages.


### Seminars, Workshops and Conferences

#### Melbourne Law School Annual Tax Lecture

The Annual Tax Lecture series was launched 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 2011, Professor David Rosenbloom of New York University School of Law presented a Lecture entitled “International Tax Policy: A Current View from the United States.” Previous Lecturers have included the Hon Justice Richard Edmonds of the Federal Court of Australia, 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.

#### Australasian Tax Teachers Association Conference

The 23rd Annual Conference of the Australasian Tax Teachers Association was co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, and held at the Melbourne Law School from 19-21 January 2011. The Conference theme was ‘Tax - it’s more than numbers’.
Workshops and Conferences

- The Tax Group and the Centre for Employment and Labour Relations Law hosted a symposium on ‘Workers and Tax Reform’. This symposium held at Melbourne Law School, brought together celebrated US academic, Professor Jonathan Forman, author of Making America Work (2006) with an expert Australian panel to discuss options for reform of income tax rates, credits and transfers that will achieve sustainable fairness and increase productivity for Australia’s workers. (16 August 2011)

- The Tax Group and the Asian Law Centre hosted a seminar by Associate Professor Wei Cui from China University of Political Science and Law on ‘Centralizing of Taxing Power and Economic Development: Chinese Evidence’, with comments from Professor Cheryl Saunders of the Centre for Comparative Constitutional Studies at the Melbourne. (23 August 2011)

International Fiscal Association Seminars

The Tax Group jointly with the International Fiscal Association (Australian Branch) hosts a seminar series presented by leading international tax visitors. In 2011, the following seminars were presented:

- Professor Brian Arnold, Canadian Tax Foundation, ‘Cleaning up the Mess: The Taxation of Services under Tax Treaties’ (24 February 2011).
- Associate Professor Mike Kobetsky, Melbourne Law School, ‘Transfer Pricing – SNF case’ (27 July 2011).
- Associate Professor Wei Cui, China University of Political Science and Law, ‘Chinese International Tax Treaty and Policy’, (31 August 2011).

Tax Discussion Group

The Tax Group hosts a monthly Discussion Group, chaired by Justice Tony Pagone, Professorial Fellow, that provides a forum for our adjuncts and full-time faculty to engage with the Law School and discuss topical tax law developments.

Engagement and Knowledge Transfer

Members of the Tax Group participate in peak professional bodies, including as Fellows of the Taxation Institute of Australia, in which they play a role in the development of tax law and policy. Diverse engagement activities with the tax profession, government and the community sector, include:

- Mark Burton provides external analysis of Australian Tax Office audit and interpretive practice on a consultancy basis.
- Mike Kobetsky sits on the Subcommittee for Transfer Pricing of the United Nations Committee on Fiscal Affairs and advises the Asian Development Bank and OECD on international tax.
- Ann O’Connell is Special Counsel to Allens Arthur Robinson and sits on the Advisory Panel to the Board of Taxation. She is also an external member of the Australian Tax Office Rulings Panel.
- Ann O’Connell and Miranda Stewart were invited as experts to participate in the Tax Forum on 4 and 5 October 2011 in Canberra.
- Miranda Stewart is a member of the Law Council Tax Committee and the International Fiscal Association Executive (Australian Branch).
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 in 2011 included:

- **Professor Brian Arnold**  
  Canadian Tax Foundation, Canada

- **Associate Professor Wei Cui**  
  University of Political Science and Law, China

- **Professor David Rosenbloom**  
  New York University, United States

- **Professor John Tiley, CBE**  
  University of Cambridge, United Kingdom

- **Professor Wolfgang Schon**  
  Max Planck Centre for Tax Law and Economics, Munich, Germany.

Management and Staff

In 2011, the Co-Directors of the Tax Group were Professor Ann O’Connell and Professor Miranda Stewart. Ms Tessa Dermody is 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:  
[www.tax.law.unimelb.edu.au](http://www.tax.law.unimelb.edu.au)

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