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Tax Group
Melbourne Law School

Annual Report

2020-2021



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Welcome

About the Tax Group

The Tax Group aims for excellence in tax education and research. We teach a wide range of subjects in postgraduate and undergraduate tax programs, carry out tax research with a technical, public policy and reform focus and contribute to public debate on taxation issues. Our education program is designed and taught by, and in conjunction with, experienced taxation practitioners including members of leading law and accounting firms and leading members of the Bar.

Research interests in the tax faculty are diverse and include Australian individual and corporate income tax, comparative and international taxation and critical perspectives on taxation. Much of the research work carried out by the Tax Group is interdisciplinary and comparative in nature.

The Tax Group is pleased to host the Annual Tax Lecture and Australian branch meetings of the International Fiscal Association. The Tax Group has strong international tax connections including with New York University; the University of Virginia in the USA; Oxford University Centre for Business Taxation at the Said Business School; and the Cambridge University Law School Centre for Tax Law. We welcome international students in the postgraduate tax program.

Director's Report and Highlights

I would like to start by acknowledging the work of my colleagues, advisory board chair and members, and the faculty staff who have contributed to the centre's direction and outputs.

2020

- Teaching changes – online/ BSL
- Annual Tax Lecture with Prof. Graeme Cooper
- Tax Research Seminars Series kick off
- Prof Mellinghoff lecture
- Welcome Andrew Mills to Adv Board
- Vale Robin Chan

2021

- Welcome Ms Hammer
- Mark & Michael retirement
- Event: evaluation BEPS

2022

We hosted research visitors from the University of Vienna, Austria and Southwest University of Political Science and Law in Chongqing, China.

Professor Miranda Stewart

Director



Members

Professor Miranda Stewart

Tax Group Director



Miranda is Professor at the Law School and is a Fellow at the Tax and Transfer Policy Institute at the Crawford School of Public Policy, The Australian National University. Miranda was the inaugural Director of the Institute from 2014 to 2017. Miranda has more than 25 years research, practical and leadership experience in tax law and policy in academia, government and the private sector.

Miranda engages in research, policy advice and teaching across a wide range of topics including taxation of large and small business entities, not-for-profits and individuals; international taxation and the role of tax in development; reform processes and budget institutions; and gender equality in tax and transfer systems. Miranda has an enduring interest in the resilience, legitimacy and fairness of tax systems to support good government. She is a frequent public and media commentator on tax and budgeting.

Associate Professor Sunita Jogarajan



Sunita specialises in teaching and researching Australian and international tax law. Sunita's specific research interest is in pre-World War II international tax history. Sunita teaches Australian taxation law to non-law undergraduate students and legal research in tax to JD students. She was involved in setting up the MLS Tax Clinic which provides free tax assistance to unrepresented taxpayers. She is one of the primary authors of *Principles of Taxation Law* (Thomson Reuters). Sunita's book, *Double Taxation and the League of Nations* (Cambridge University Press, 2018) was one of six publications shortlisted for the 2019 Frans Vanistendael Award.

Sunita is a member of the University's College of Reviewers for peer-review of teaching. She was previously a member of the University's Teaching and Learning Quality Assurance Committee, Associate Dean (Undergraduate), Co-Director of Studies (Tax and International Tax) and was the Co-Director of the Tax Group.

Associate Professor Mike Kobetsky



Dr Michael Kobetsky is an Associate Professor at Melbourne Law School. He is an Adjunct Professor at the Australian National University College of Law. Dr Kobetsky researches in transfer pricing, tax treaties, international anti-avoidance measures and domestic taxation, and he is the principal author of one of Australia's leading taxation texts, which is now in its ninth edition (2016).

Dr Kobetsky is a member of the United Nations Sub-Committee on Transfer Pricing and the United Nations Sub-Committee on Extractive Industries Taxation Issues for Developing Countries. He has worked as a consultant for the OECD, USAID in Nepal, the World Bank in Indonesia, and GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit or German Society for International Cooperation which is the German government's foreign-aid organization) in Laos and Malawi.

Dr Kobetsky has 10 years' experience as a senior executive officer with the Australian Taxation Office in their policy and legislation group designing and implementing tax law and policies.

Dr Kobetsky retires from the Melbourne Law School in 2021.

Associate Professor Mark Burton



Dr Mark Burton has worked in the field of taxation law for more than 20 years: in private practice and also as an academic. Mark has taught extensively in the taxation law field at undergraduate, graduate and postgraduate levels. Mark has undertaken consultancies with the Australian Taxation Office and also with the Australian National Audit Office.

Mark has published his research and scholarship upon tax matters both within Australia and internationally. This research spans technical tax issues, the theory and practice of tax administration, the ethical aspect of taxation law, tax policy and the tax legislative process. Mark is co-author of *Understanding Taxation Law*, LexisNexis, 2019 and *Tax Expenditure Management – A Critical Assessment*, Cambridge University Press, 2013.

Mark completed his PhD (Law) at the Australian National University, and his doctoral dissertation examined the theory, history and practice of interpreting tax legislation.

Dr Burton retires from the Melbourne Law School in 2021.

Centre Administrator

Ms Astari Kusumawardani



Astari Kusumawardani has recently joined MLS as the Research Centre Administrator for the Tax Group, Centre for Resources, Energy and Environment Law and Centre of Excellence Automated Decision Making and Society (commences in 2021). She holds degree from University of Melbourne (Master of Arts Management) and Bogor Agricultural Institute, Indonesia (Bachelor of Landscape Architecture). Prior to joining the university, she has most recently worked as an Accounts Officer for Porter Davis and Great Southern Rail. She has previous event management experience with various festivals, including Indofest, an Indonesian Festival in South Australia. Simultaneously with these, she had also managed her Indonesian eatery in Adelaide.

Engagement

Events

Economic Recovery: What can tax and welfare reform deliver?

In its massive fiscal response to #COVID19, the federal government has doubled the size of Australia's welfare state, and increased the size of government by half. In this lunchtime webinar in the MLS Law in the Time of COVID19 series, Professor Miranda Stewart chairs an expert panel including Danielle Wood, Grattan Institute; Paul Tilley, Senior Fellow, MLS and Professor Guyonne Kalb, to discuss what tax and welfare law reform can offer as we desperately seek an economic recovery.

Panellists:

Ms Danielle Wood (CEO, Grattan Institute)

Mr Paul Tilley (Senior Fellow, Melbourne Law School)

Professor Guyonne Kalb (Professorial Fellow, Senior Research Manager and co-Coordinator of the Labour Markets and Employment Program, Melbourne Institute of Applied Economic and Social Research)

Chair: Professor Miranda Stewart

26 May 2020, 1.00-2.00pm, Online Webinar

[Revisit the event recording.](#)



Reforming Tax Sharing in The Federation

Professor Dr h.c. Mellinghoff presented a Webinar on the German approach to fiscal federalism including tax sharing in the German federation. The talk discussed the vertical and horizontal distribution of tax revenues and fiscal controls on the Federal, State and local governments. This timely webinar was chaired by Professor Miranda Stewart, with expert Australian commentary including Emeritus Professor Cheryl Saunders and Professor John Freebairn of the University of Melbourne.

This event was supported by Konrad Adenauer Stiftung Regional Programme Australia and the Pacific (KAS Australia) and co-hosted by the Tax Group and Centre for Comparative Constitutional Studies at Melbourne Law School.

Speaker: Prof Dr h.c. Rudolf Mellinghoff

Panellists:

Professor Cheryl Saunders AO

Professor John W. Freebairn AO

Chair: Professor Miranda Stewart

11 August 2020, 9.00-10.30am, Online Webinar

[Revisit the event recording.](#)



Annual Tax Lecture 2020 Fixing the Defective Jigsaw

In his lecture, Professor Graeme Cooper discussed the problems with Australian tax legislation and how we might achieve better tax law. The Tax Group's 15th Annual Tax Lecture was opened by the Melbourne Law School's Dean, Professor Pip Nicholson with Terry Murphy QC gave the Vote of Thanks to close the event.

The lecture was published in the *Melbourne University Law Review*



Speaker:

Professor Graeme Cooper (University of Sydney)

Chair:

Professor Miranda Stewart

Vote of thanks:

Mr Terry Murphy QC

15 October 2020, 5.15-6.30pm, online Webinar

[Revisit the Tax Annual Lecture recordings.](#)

Joint Events with the International Fiscal Association

Women of IFA Network Asia Pacific Seminar

This inaugural virtual seminar featured women leaders within the International Tax Community from four countries in the Asia Pacific - Korea, Malaysia, New Zealand and The United Arab Emirates discussed the impacts of Covid-19 on international tax planning in their jurisdiction and how tax practice has evolved to adapt to the new normal.

Panellists:

Judge (Dr) Eui Young Lee (Seoul High Court, Republic of Korea)

Ms Irene Young (Partner, Shearn Delamore & Co.

Ms Patricia Hart (Managing Director, Intertrust Dubai)

Ms Rachel Saw (Head, IBFD Asia & Pacific)

Ms Emma Grigg (Director Tax Policy, New Zealand Inland Revenue Authority)

Ms Sunita Juma (Global Tax Director, Aramex)

Chair:

Professor Miranda Stewart

Ms Lim Cher Hui (IFA WIN APAC Acting Regional Representative)

27 October 2020, 6.00-7.30pm, online Webinar

Reconstructing the Tax Treaty Network Post MLI

The panel explored recent developments and future trends in Australia's tax treaty network after the BEPS Multilateral Instrument has taken effect, for Australia and globally. The panel presented some of the issues or findings in the recent IFA national report prepared by Mr Gareth Redenbach and Professor Sunita Jogarajan about the tax treaty network after the MLI and discussed tax treaty trends with comments from academia and treasury perspectives.

Panellists:

Mr Gareth Redenbach (Victoria Bar)

Mr Greg Wood (Treasury)

Professor Richard Vann (University of Sydney)

Chair: Professor Miranda Stewart

28 October 2020, 5.15-6.30pm, online Webinar

[Revisit the event recording.](#)



Tax Law and Development Workshop Series

Professor Miranda Stewart (Melbourne Law School), Professor Tsilly Dragan (Oxford University) and Professor Yariv Brauner (Levin College of Law) led three informal online Zoom discussion workshops on the theme of tax law and development. The outcome of these discussions will be further developed into substantial written papers with publication planned to be released in 2023.

18 May, 25 May and 7 June 2021, 9.30-11.30pm, online seminar

Addressing the tax challenges of the digitalisation of the economy: an update on recent global developments

David Bradbury, Head of the Tax Policy and Statistics Division of the Centre for Tax Policy and Administration at the OECD, addressed the recent development of tax challenges in the digital era.

This is the inaugural lecture of The Ann O'Connell Distinguished Tax Lecture Series. The series is named in honour of Professor Ann O'Connell who is retiring from the Law School after teaching for 40 years, in recognition of her contribution to the Law School, her scholarship and the teaching of taxation in the JD, LLB and LLM programs.

Speaker:

Mr David Bradbury (Head of the Tax Policy and Statistic Division of the Centre for Tax Policy and Administration at the OECD)

Chair: Ms Sue Williamson (Partner at Holding Redlich)

22 July 2021, 6.00-7.00pm, online Webinar

[Revisit the webinar recording.](#)

Evaluating BEPS and Looking to the Future

This fully online webinar event, with leading international experts, examines how we can evaluate the tax planning behaviour of MNEs and the policy response of governments. It examines international responses to BEPS, including in the US, the UK and Australia, and discuss future directions in international tax policy and the opportunities and pitfalls these present.

This webinar brings outstanding international and Australian scholars and policy experts, with representatives of the Australian Treasury and the Australian Tax Office to evaluate the tax planning behaviour of multinational enterprises and the policy response of governments in the BEPS project.

Speakers:

Speakers include Ms Maryanne Mrakovic of the Australian Treasury, Mr David Bradbury of the OECD, Professor Richard Collier of Oxford University, Professor Dhammika Dharmapala of the University of Chicago Law School, Professor Graeme Cooper of University of Sydney and Dr Ruud de Mooij of the International Monetary Fund.

2-3 December 2021, online Webinar

[View the full program and speakers.](#)

Tax Research Seminars Online

**MELBOURNE
LAW SCHOOL
TAX
RESEARCH
SEMINARS
ONLINE**

The tax research seminar online series hosted by the Melbourne Law School, aimed to provide a regular and congenial forum for presentation and discussion of new academic tax law, policy and theory research by colleagues in Australia, New Zealand and the region. The seminars are run online as a Zoom meeting, with 25 to 30 minutes paper presentation followed by comments from a discussant and then ample time for questions and discussion.

Tax Research Seminars Online Schedule 2020

30 July	Tax and the Inheritance of Wealth	Presenter: Dr Dan Halliday (University of Melbourne) Discussant: Professor Miranda Stewart
27 August	International Tax Frameworks: Assessing the 2020s Compromise from the Perspective of Taxing the Digital Economy	Presenter: Professor Craig Elliffe (University of Auckland) Discussant: Professor Kerrie Sadiq (QUT)
17 September	Diagnosing the VAT Compliance Burden: A Cross-Country Assessment, co-authored with R Brown, C Evans, B Tran-Nam, M Walpole	Presenter: Professor Richard Highfield (UNSW) Discussant: Professor Rick Kreyer (UWA)
29 October	Attaining Tax Justice Through Pro Bono Tax Clinics? An International Comparison and Framework for Evidence-based Evaluation, co-authored with J Noone, F Martin, M Walpole	Presenter: Dr Ann Kayis-Kumar (UNSW) Discussant: Ms Kate Fischer-Doherty (Director of the Melbourne Law School Clinic Program)
26 November	The taxation of capital gains in trusts after Bamford: A critical evaluation of the streaming regime in Subdiv 115-C ITAA97	Presenter: Dr Sonali Walpola (ANU) Discussant: Dr Mark Brabazon (University of Sydney and NSW Bar)

Tax Research Seminars Online Schedule 2021

25 February	A new-knowledge approach to corporate income tax efficiency	Presenter: Dr Mark Bowler-Smith (Deakin University) Discussant: Professor John Freebairn (University of Melbourne)
25 March	The Law and Policy of VAT Tourist Tax refund Schemes: A Comparative Analysis	Presenter: Dr Tingting Wang (University of Melbourne/ Southwest University of Political Science and Law, China)

		Discussant: Mr Michael Evans (University of Melbourne)
29 April	Special-edition - Rebellion, Rascals, and Revenue	Presenters: Professor Joel Slemrod (University of Michigan) and Professor Mike Keen (Deputy Director of the Fiscal Affairs Department at the International Monetary Fund)
27 May	History of Tax reform in Australia	Presenter: Mr Paul Tilley (University of Melbourne/ ANU TTPI) Discussant: Professor Miranda Stewart
29 July	Tax law as political gesture: 2017 US Tax Cuts and Job Act through the lens of political anthropology	Presenter: Ms Viva Hammer (Melbourne Law School, Visiting Fellow) Discussant: Associate Professor Lael Weiss (Melbourne Law School)
18 August	The effectiveness of voluntary corporate tax disclosures: an Australian case study	Presenter: Dr Bronwyn McCredie (QUT) Discussant: Dr Rodney Brown (UNSW)
30 September	Taxation of the Commercialised Body	Presenter: Mr Micah Burch (University of Sydney) Discussant: Professor Julie Cassidy (University of Auckland)
28 October	A Review of the Luxury Car Tax	Presenter: Dr Kathryn James (Monash University) Discussant: Dr Troy Henderson
25 November	Taxing Excess Profits in a Time of Crisis: Reflecting on the wartime experiences	Presenter: Professor Emeritus John Taylor (UNSW) Discussant: Mr Paul Tilley (University of Melbourne/ ANU TTPI)

Tax Discussion Group

The Tax Group hosts a monthly informal Tax Discussion Group for Senior Fellows of the Melbourne Law Masters led by Terry Murphy QC. The group meets monthly to discuss current and topical taxation issues. During 2020, the discussions were held online and were attended by approximately 18 members per session. The Discussion Group is planned to recommence in 2022.

Tax Discussion Topics 2020

February	Tax and Family Law	Terry Murphy
April	The Taxation and Superannuation Implications of COVID-19	Terry Murphy & Daniel Butler
May	Donkin v Commissioner of Taxation	Paul Hockridge
June	Decoding Trust Income	Michael Flynn
July	Performance of Services and Source of Income: Questions from a Corona Virus Perspective	Jenni Devine
August	Greig v Commissioner of Taxation	Fiona Dillon & Piotr Klank
September	Superannuation - An Update	Daniel Butler
October	Dental Corporation v Moffet	Terry Murphy
Tax Discussion Topics 2021		
April	CGT Main Residence Exemption: tips and traps	Neil Brydges & Edward Hennebry

Tax Clinic

The Melbourne Law School Tax Clinic was launched in August 2019 by former Inspector-General of Taxation, Mr Ali Noroozi, now with PricewaterhouseCoopers. The Clinic provides free tax assistance to individual taxpayers, small business and small not-for-profit organisations, supported by funding from the Australian Tax Office.



The Clinic is led by a clinic supervisor, Mr Julian Panetta, and staffed by Melbourne Law School JD students and pro bono tax practitioners. The Clinic saw clients three days per week for 10 weeks. During this period, the Clinic assisted approximately 150 clients. The key issues were assistance with tax debts, payment plans, deductions, interest and penalty waivers and small business tax obligations.

In addition to the client-facing Clinic assisting individual taxpayers, the MLS Tax Clinic also a tax information seminar for the community in August 2020.

- *International Tax: the taxation of individuals in Australia*, presented by Edward Hennebry (Australian legal practitioner 9BA Global, LLM)

The Tax Clinic would not be possible without the generosity of our partners



Research visitors

Graduate Researcher



Jumanah Ali Al-Sairafi

Thesis Title: Kuwait's Future Tax System

Supervisors:

Professor Sunita Jogarajan

Associate Professor Mark Burton

Jumanah Ali Al-Sairafi is a PhD Candidate at Melbourne Law School. She researches across the fields of finance law and taxation, in particular with respect to tax policy, income tax and comparative international taxation. Her primary research interest is in exploring the tax alternatives available to oil-exporting developing countries, especially Kuwait.

Before commencing her Ph.D. at Melbourne Law School, Jumanah worked for six years at the State Audit Bureau of Kuwait as a legal Auditor in the Department of legal affairs & financial contraventions. She holds a Bachelor of Laws from the University of Kuwait and a Master's Degree in Public Law from The College of Graduate Studies at Kuwait University (both with first class honours). She also completed the Master of Laws programme at the University of Melbourne (2018).

Visiting Researchers



Céline Braumann

Thesis Title: The 'International' in International Tax Law

Supervisor:

Professor Miranda Stewart

Céline Braumann is a Lecturer and Researcher at the Department of International Law at the University of Vienna, where she teaches a course on "International Law Aspects of Tax Planning". Céline's PhD project "The 'International' in International Tax Law" focuses on customary international law and general principles regarding international taxation.

Céline has published and presented on the intersection of public international law and international tax law at various conferences (i.a. hosted by NYU, the Tax Justice Network or the European Society of International Law). She holds law degrees from the University of Vienna and NYU School of Law and pursues an economics degree to complement her perspective and set of skills. Céline's research was supervised by Professor Miranda Stewart and she visited the Law School from 15 November 2019 to 31 December 2020.



Dr Wang Tingting

Research Project: Tax Law

Supervisor: Professor Miranda Stewart

Dr Wang Tingting is an Associate Professor at the School of Economic Law, Southwest University of Political Science and Law, where she has been teaching and researching in tax law since 2014. Dr Wang is a Director of China Finance and tax law research institute and a Lawyer of ChongQing Jingsheng Law Firm.

Dr Wang was invited to be a visiting scholar in Tax Studies and the Tax Group in Melbourne Law School from 1 February to 31 December 2020. She was supported by China Scholarship Council. Under the supervision of Professor Miranda Stewart, and is carrying out collaborative research on international aspects of the Goods and Services Tax.

Tax Group Research Fellows

Ms Viva Hammer

Honorary Fellow (2020 – 2021)

Mr Andrew Mills

Honorary Fellow (2020 – 2021)

Piotr Klank

Honorary Fellow (2020 – 2021)

Ms Laura Kurth

Honorary Fellow (2020)

Daniel Minutillo

Taxation Law

Research publications

The Origins of the International Tax Regime

Book Chapter | 2020, **Jogarajan S** in *Research Handbook on International Taxation*. Edward Elgar Publishing Ltd, p. 13-28

How can we compare tax systems?

Report | 2020, **Stewart M**, Wong TC, Breunig R. Tax and Transfer Policy Institute, p.1-12

The 100th Anniversary of International Institutions and International Taxation

Journal Article | 2020, **S. Jogarajan**, Intertax: international tax review Issue 10 Vol.48. Kluwer Law International

2019 National Tax Clinic Project: Melbourne Law School Tax Clinic

Journal Article | 2020, **Jogarajan S; Fischer-Doherty K; Panetta J**, Journal of Australian Taxation Issue 2 Vol.22

Australia

Reference Work | 2020, **Jogarajan S**; Redenbach G, *Cahiers de droit fiscal international - Volume 105A: Reconstructing the Treaty Network*, International Fiscal Association

Australia

Book Chapter | 2020, **Jogarajan S**; Redenbach G, *Extended Working Life Policies: International Gender and Health Perspectives*, International Fiscal Association

A Comparative Analysis of the UN and OECD Approaches on the Transactional Profit Split Method and Formulary Apportionment

Book Chapter | 2020, **Kobetsky, M**, 'A Comparative Analysis of the UN and OECD Approaches on the Transactional Profit Split Method and Formulary Apportionment' book chapter in the R. Dannon, G. Maisto, V. Chand, G. Cappelleri (eds.), *The Future of the Profit Split Method* (Kluwer, 2020), ch. 11.

The Status of the OECD Transfer Pricing Guidelines in the Post-BEPS Dynamic

Journal article | 2020, **M. Kobetsky**, 'The Status of the OECD Transfer Pricing Guidelines in the Post-BEPS Dynamic', *International Tax Studies* (IBFD, 2020).

Income Taxation: Commentary and Materials

Book | 2020, **Stewart M**, Cooper G, Dirkis M, Vann R. Thomson Reuters

Taxation in Aging Societies: Increasing the Effectiveness and Fairness of Pension Systems

Book Chapter | 2020, Redonda A, Galassao V, Mazur M, **Stewart M**, Whittaker M, in *Aging Societies: Policies and Perspectives*. Asian Development Bank Institute

Taxation: Paying for Policy

Book Chapter | 2020, **Stewart M**, Krever R, in *Social Policy in Australia: Understanding for Action*. Oxford University Press, p. 350 - 373

Australian International Income Taxation

Book I 2021, **Jogarajan S**, McLaren J, Walpole M, Dirkis M, Taylor J. Thomson Reuters

Arbitration after BEPS

Book Chapter I 2021, **M. Kobetsky** & W. Haslehner, 'Arbitration after BEPS' Festschrift for David Rosenbloom (Amsterdam, IBFD, 2021), ch. 16.

Gender Budgeting

Book Chapter I 2021, **Stewart M**; Sawyer M in *How Gender Can Transform the Social Sciences*. Palgrave Macmillan, p.117-126

Australia's proposal to reform company tax residence: Legal fictions approaching truth?

Journal Article I 2021, **Stewart M**, *British Tax Review*, p.29-43

Teaching

Melbourne Law Masters (MLM) in Taxation 2020

Subject Name	Lecturer/s	Sem	Dates	Enrolled
Capital Gains Tax: Problems in Practice	Mr Michael Flynn QC, Ms Anna Wilson	1	Intensive - Feb	24
Capital Gains Tax: Problems in Practice	Mr Michael Flynn QC, Ms Anna Wilson	2	Intensive - Aug	23
Comparative Corporate Tax	Professor Peter Harris	1	Intensive – Apr	29
Comparative International Tax	Professor Kim Brooks	2	Intensive - Dec	24
Corporate Tax A	Mr Frank O’Loughlin, Mr Stewart Grieve, Mr Nasos Kaskani	2	Intensive - Nov	31
Foundations of Tax Law	Associate Professor Mark Burton	1	Intensive – Mar	17
Foundations of Tax Law	Professor Miranda Stewart	2	Intensive - Jul	9
International Tax: Principles and Structure	Associate Professor Michael Kobetsky, Mr Peter Gillies	2	Intensive – Nov	26
International Tax: Principles and Structure	Professor Miranda Stewart	1	Semester long	33
International Taxation in the US	Professor David Rosenbloom	2	Intensive – Jul	22
State Taxes and Duties	Ms Sue Williamson, Mr Barry Diamond	1	Intensive – Mar	7
Tax Avoidance and Planning	The Hon Tony Pagone QC, The Hon Justice Jennifer Davies, Mr Eugene Wheelahan SC	1	Semester long	8
Tax Litigation	The Hon Justice Simon Steward, Ms Melanie Baker, Ms Lisa Hesper	2	Semester long	18

Subject Name	Lecturer/s	Sem	Dates	Enrolled
Taxation of Business and Investment Income	Mr Gareth Redenbach, Mr Edward Consett	2	Intensive – Sep	25
Taxation of Business and Investment Income	Ms Michelle Herring, Mr Tim Neilson	1	Semester long	23
Tax Reform and Development	Professor Miranda Stewart	1	Intensive – Mar	12
Tax Treaties	Associate Professor Michael Kobetsky	2	Intensive – Jun	35
Taxation of Superannuation	Mr Bryce Figot, Mr Daniel Butler	1	Intensive – Feb	6
Taxation of Trust	Mr Terry Murphy QC, Mr Adrian O'Shannessy, Mr Gareth Redenbach, Mr Andrew de Wijn	2	Semester long	16
Transfer Pricing: Practice and Problems	Associate Professor Michael Kobetsky, Ms Shannon Smit	2	Intensive - Sep	30

Melbourne Law Masters (MLM) in Taxation 2021

Subject Name	Lecturer/s	Sem	Dates	Enrolled
Capital Gains Tax: Problems in Practice	Mr Michael Flynn QC, Ms Anna Wilson	2	Intensive – Sep	27
Comparative Corporate Tax	Professor Peter Harris	1	Intensive – Mar	24
Corporate Tax A	Mr Frank O'Loughlin QC, Mr Stewart Grieve, Mr Nasos Kaskani, Ms Mia Clarebrough	1	Intensive – Apr	33
Corporate Tax A	Mr Frank O'Loughlin QC, Mr Stewart Grieve, Mr Nasos Kaskani, Ms Mia Clarebrough	2	Semester long	16
Current Issues in International Tax	Professor Miranda Stewart	2	Intensive – Sep	27

Subject Name	Lecturer/s	Sem	Dates	Enrolled
Foundations of Tax Law	Associate Professor Mark Burton	1	Intensive – Mar	23
Good and Services Tax	Ms Angela Lee, Mr Chris Sievers	1	Intensive – May	25
International Tax: Anti-avoidance	Mr Lee Burns	2	Intensive – Dec	28
International Tax: Principles and Structure	Professor Miranda Stewart, Mr Andrew Mills	1	Semester long	28
International Tax: Principles and Structure	Professor Miranda Stewart, Mr Andrew Mills	2	Intensive – Nov	30
Tax Administration	Mr Ali Noroozi	2	Intensive – Oct	29
Taxation of Business and Investment Income	Professor Miranda Stewart	2	Intensive – Oct	26
Taxation of Business and Investment Income	Ms Michelle Herring, Mr Tim Neilson	1 (Ext)	Semester long	22
Tax Policy	Mr Paul Tilley	1	Intensive – Mar	25
Tax Practice: Writing Effectively	The Hon Justice Jennifer Davies, The Hon Tony Pagone QC, Ms Angela Lee	1	Semester long	11
Tax Treaties	Associate Professor Michael Kobetsky	1	Semester long	20
Taxation of Mergers and Acquisition	Mr Aldrin de Zilva, Mr Michael Charles	2	Intensive – Aug	18
Taxation of Small and Medium Enterprises	Mr Peter Gillies, Mr Paul Hockridge	1	Intensive – May	23
Taxation of Trust	Me Terry Murphy QQ, Mr Adrian O'Shannessy, Mr Gareth Redenbach, Mr Andrew de Wijn	2	Semester long	15
Transfer Pricing: Practice and Problems	Associate Professor Michael Kobetsky, Ms Shannon Smit	1	Intensive – Apr	21

JD Tax Subjects

2020

- Taxation Law and Policy: Semester 1, xx enrolments; Semester 2, xx enrolments
- Legal Research: Semester 2, 4 enrolments
- Legal Research: Government and Economic Inequality, Semester 2, 14 enrolments
- Melbourne Law School Tax Clinic: Semester 2, 19 enrolments

2021

- Taxation Law and Policy: Semester 1, 59 enrolments; Semester 2, 52 enrolments
- Legal Research: Semester 2, 4 enrolments
- Legal Research: Government and Economic Inequality, Semester 2, 14 enrolments
- Melbourne Law School Tax Clinic: Semester 2, 19 enrolments

Breadth Tax Subjects

2020

These subjects are taught to non-law undergraduate students and exchange students undertaking undergraduate law degrees from across the University of Melbourne.

- Taxation Law I (Semester 2), 605 enrolled students
- Taxation Law II (Semester 1), 68 enrolled students

2021

- Taxation Law I (Semester 2), 605 enrolled students
- Taxation Law II (Semester 1), 68 enrolled students

Adjunct Lecturers

Australian Visiting Lecturers

Ms Jennifer Batrouney QC, Victorian Bar

Ms Melanie Baker, Victorian Bar

Hon Professor Lee Burns, Graduate School of Government University of Sydney

Mr Michael Charles, Pitcher Partners

Ms Mia Clarebrough, Victorian Bar

Mr Edward Consett, EY

The Hon. Justice Jennifer Davies, Federal Court of Australia

Mr Andrew de Wijn, Victorian Bar

Mr Aldrin De Zilva, White & Case

Mr Barry Diamond, PwC

Mr Michael Evans, Taxsfu

Mr Bryce Figot, DBA Lawyers

Mr Michael Flynn QC, Victorian Bar

Mr Peter Gillies, Pitcher Partners

Mr Stewart Grieve, Johnson Winter & Slattery Lawyers

Ms Michelle Herring, JGL Investments Pty Ltd

Ms Lisa Hesper, Victorian Bar

Mr Paul Hockridge, Mutual Trust

Mr Nasos Kaskani, Victorian Bar

Ms Angela Lee, Victorian Bar

Mr Andrew Mills, the Tax Institute

Mr Terry Murphy QC, Victorian Bar

Mr Tim Neilson, White & Case

Mr Ali Noroozi, Inspector-General of Taxation

Mr Frank O'Loughlin QC, Victorian Bar

Mr Adrian O'Shannessy, Greenwoods and Herbert Smith Freehills

The Hon. Justice Tony Pagone, Federal Court of Australia

Mr Gareth Redenbach, Victorian Bar

Mr Chris Sievers, Victorian Bar

Ms Shannon Smit, Transfer Pricing Solutions

The Hon. Justice Simon Steward, High Court of Australia

Mr Paul Tilley, University of Melbourne/ ANU

Mr Eugene Wheelahan, Victorian Bar

Ms Anna Wilson, Victorian Bar

Ms Sue Williamson, Holding Redlich

International Visiting Lecturers

Professor Peter Harris, University of Cambridge, United Kingdom

Professor David Rosenbloom, New York University, United States

Professor Kim Brooks, Dalhousie University, Canada

Breadth Subject Co-ordinators

Associate Professor Sunita Jogarajan, University of Melbourne (2020 & 2021)

Mr Daniel Minutillo, University of Melbourne (2020)

Advisory Board

The Tax Group is grateful for the counsel and supported offered by its Advisory Board, which assists the Director(s) on research and education, particularly with regard to the development of the tax and international tax Masters programs each year. The Advisory Board is comprised of a broad cross-section of leading tax practitioners outside the University who are generally members of professional bodies such as the Law Council, the Law Institute of Victoria and the Taxation Institute. Membership of the Board is in a volunteer capacity and expenses incurred for services in this capacity are not paid for by Melbourne Law School.

Member Name	Organisation
Mr Terry Murphy QC (Chair)	Victorian Bar
The Hon Justice Jennifer Davies	Federal Court of Australia
Ms Jennifer Batrouney QC	Victorian Bar
Mr Daniel Butler	DBA Lawyers
Ms Fiona Dillon	Australian Taxation Office
Mr Andrew Clements	King & Wood Mallesons
Mr James Fabijancic	Deloitte
Mr Peter Gillies	Pitcher Partners
Mr Michael Jenkins	Ernst & Young
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