

List of Participant Biographies

Critical Junctures/Critical perspectives – a call for new voices in tax reform

Thursday 15 July – Friday 16 July, 2021

Monash Law School, Melbourne, Australia

Dr Alice Pirlot, Research Fellow in Law, Oxford University Centre for Business Taxation

Alice Pirlot is a research fellow in law at the Oxford University Centre for Business taxation. Her research lies at the intersection between tax, trade, EU and environmental law.

Amanda Selvarajah, PhD Candidate, Monash Business School

Amanda is a DPhil candidate, research assistant, and teaching associate with Monash University's Faculty of Business Law and Taxation. She is passionate about policy-oriented research focusing on questions of legal reform to improve access to justice and equality using comparative and mixed methods approaches with feminist and interdisciplinary perspectives.

Dr Amy Lawton, Edinburgh Law School

Amy is a lecturer in tax law at the University of Edinburgh and the co-founder of the North West Tax Clinic, the first student-led tax clinic in the UK. Amy's research interests lie in environmental taxation and tax education.

Associate Professor Ann Kayis-Kumar, School of Accounting, Auditing & Taxation, UNSW

Ann is an Associate Professor in the UNSW School of Accounting, Auditing and Taxation and is Founding Director of UNSW Tax Clinic (which provides financially and socially disadvantaged people with free tax advice). She is author of *Taxing Multinationals* (Oxford University Press, 2019) and co-author of the *Australian CGT Handbook* (since its 8th edition, Thomson Reuters, 2017).

Professor Anthony Infanti, School of Law, University of Pittsburgh

Anthony C. Infanti is the Christopher C. Walthour, Sr. Professor of Law at the University of Pittsburgh School of Law. His scholarly work focuses on comparative tax law and critical tax theory (i.e., the impact of the tax system on traditionally subordinated groups).

His most recent work includes *Our Selfish Tax Laws: Toward Tax Reform That Mirrors Our Better Selves* (The MIT Press 2018) and *Feminist Judgments: Rewritten Tax Opinions* (Cambridge University Press 2017, co-edited with Bridget J. Crawford). His book *Tax Time: The (In)Justice of Unleashed Legal Imagination* is forthcoming from the NYU Press.

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Professor Åsa Gunnarsson, Umeå University

Åsa Gunnarsson is a tax law professor. During 2015-2019 she coordinated a Horizon2020 project, titled Revisioning the 'Fiscal EU': Fair, Sustainable, and Coordinated Tax and Social Policies (FairTax). She is chief-editor of the Nordic Journal on Law and Society. She has written extensively on tax policy and the law, tax fairness, the tax/benefit interface, gender equality and taxation, social citizenship and gender equality law.

Recent publications in 2021 are: In Tax Notes International with Yvette Lind, Gender Equality, Taxation and the COVID-29 Recovery: A Study of Sweden and Denmark, and Fair Taxes to End Poverty, In Research Handbook on Human Rights and Poverty. Martha F. Davis, Morten Kjaerum, and Amanda Lyons (eds.), Edward Elgar.

Associate Professor Ben Spies-Butcher

Ben Spies-Butcher is Discipline Chair of Sociology in the Macquarie School of Social Sciences at Macquarie University. He gained his PhD in Economics at the University of Sydney and his research focuses on the political economy of taxation and the welfare state.

Professor Binh Tran-Nam, UNSW Sydney

Binh is a professor at School of Accounting, Auditing and Taxation, UNSW Sydney. He holds a PhD from UNSW. His research interests include tax policy, tax administration, international trade and development economics. He has published articles in the Australian Tax Forum, British Tax Review, Canadian Tax Journal, National Tax Journal, New Zealand Journal of Tax Law and Policy, Sydney Law Review and UNSW Law Journal. His cumulative income from research grants (including five ARC grants) and commissioned research projects approaches A\$2 million. Binh was awarded the ATTA's Hill Medal in 2015 and life membership in 2018.

Professor Brett Freudenberg, Professor of Taxation, Department of Accounting, Finance and Economics, Griffith University

Brett Freudenberg is a Professor – Taxation at Griffith University (Australia). Brett is known for his research expertise in the tax law and policy issues facing private enterprises, as evidenced by his Fulbright Scholarship (2006) and over 80 refereed publications in leading Australian and international journals. In 2020, he was awarded the national ATTA-Hill medal in recognition of outstanding contribution to Australasian tax policy and tax teaching

Professor Bridget Crawford, Elisabeth Haub School of Law, Pace University

Bridget Crawford is a Professor of Law at Pace University in New York.

Associate Professor Dale Boccabella, UNSW Business School

Dale has taught, researched and published in numerous areas of Australia's taxation system over many years, along with some non-tax areas. He currently teaches various tax courses at the University of New South Wales. Lately, he has had a closer focus on closely held entities with the main focus on trusts.

Daniel Halliday, Associate Professor of Political Philosophy, University of Melbourne

I work in political philosophy, with a focus on questions of economic justice. Recent research topics include inherited wealth, private education, and other aspects of the regulation of markets.

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Professor David Duff, Peter A. Allard School of Law at the University of British Columbia

Professor Duff is a Professor of Law and Director of the Tax LLM program at the Allard School of Law at the University of British Columbia. He has published numerous articles on tax law and policy, is the primary author of *Canadian Income Tax Law* (6th ed., 2018), and is a co-author of *The Taxation of Business Organizations in Canada* (2nd ed., 2019). He is a member of the editorial board of the *Canadian Tax Journal*, an International Research Fellow of the Oxford University Centre for Business Taxation, a former Governor of the Canadian Tax Foundation, and a member of the governing council of the Canadian branch of the International Fiscal Association.

Dr David Frydrych, Monash Law

Dr David Frydrych is a lecturer at Monash University's Faculty of Law. His research concerns jurisprudence and trusts law, the latter focusing upon international discretionary trusts and companies in offshore financial centres. Prior to coming to Monash, David was a postdoctoral fellow at both the National University of Singapore's Faculty of Law and New York University's School of Law. A Canadian, he is admitted to practice in the State of New York.

David Massey, Lancashire School of Business and Enterprise

David was an Inspector of Taxes for many years with the UK's Inland Revenue (now HM Revenue and Customs). He is now in practice as a tax adviser. His main research interests are tax literacy and the history of tax administration. He has been working with Amy Lawton to establish university tax clinics in the UK and with colleagues at UCLan to support those leaving prison who are considering self-employment or studying in higher education.

Duncan Wallace, PhD Candidate, Monash Law School

Duncan is a PhD student and Teaching Associate at Monash Law School. His background is law, philosophy and economics, and his primary research interest is the corporation, towards which he takes an interdisciplinary approach. His research focus is on the ontological status of the corporation, the history of thought regarding the corporation's ontological status, and the history of the development of the publicly-traded business corporation. Before beginning his PhD, Duncan worked in the co-operatives and mutual sector, both as a consultant and in a full-time role.

Dr Elise Klein, Australian National University

Elise Klein is a Senior Lecturer of Public Policy at the Crawford School, Australian National University. Her research focuses on development policy with a specific interest in work, redistribution, decoloniality and care.

**Associate Professor Genevieve Grant, Director Australian Centre for Justice Innovation
Monash University**

A/Prof Genevieve Grant is Director of the Australian Centre for Justice Innovation in the Law Faculty at Monash. Her research uses empirical methods to investigate the operation of civil justice, injury compensation and dispute resolution systems. Genevieve's current research includes a partnership with a community legal centre which is using administrative data to explore the profile and outcomes of clients in entitlement underpayment and wage theft claims.

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Professor Helen Hodgson, Curtin Law School

Helen Hodgson is an expert in Taxation, based at the Curtin Law School. Her research is in the areas where tax and social policy intersect: superannuation; housing and inequality. She has contributed to policy review in the areas of superannuation and the tax - transfer system. In 2019 Helen was awarded a Provost Fellowship to review the policies relating to career breaks on staff at Curtin University. Helen is also the Chair of the social policy committee for the National Foundation for Australian Women.

Professor of Practice Jennie Granger, UNSW Business School

Jennie is a leading expert in taxation administration and compliance strategy and has led transformative change at the most senior levels of the Australian and British Civil Service. She is UNSW Business School's first Professor of Practice specializing in tax and tax administration and teaches AGSM executive MBAs legal regulatory and ethical decision making and governance. Former roles include:

- First Australian appointed to the UK senior civil service as Director General leading HMRC's compliance and law enforcement division of 28,000 people.
- First Second Commissioner Compliance bringing together half the ATO's workforce into one compliance capability and publishing the ATO's compliance program (a world first in revenue administration transparency).

Dr Joachim Englisch, Professor of Public Law and Tax Law, University of Münster

Dr Englisch holds a chair for tax law and public law at Münster University. In 2018/19, Dr Englisch held the Alfred-Grosser-Chair at Sciences Po Paris, and he has also been a visiting professor in numerous international LL.M. programs. His main research activities are devoted to International and European tax law covering both, direct and indirect taxation. Dr Englisch has published extensively on a broad range of related topics. Since more than 10 years, he is also a constant academic advisor to OECD working parties and a member of an EU expert group.

Professor John Quiggin, School of Economics, University of Queensland

John Quiggin is a Professor of Economics at the University of Queensland. He is a prominent research economist and commentator on Australian and international economic policy. He has produced over 2000 publications, including seven books and over 250 refereed journal articles, in fields including decision theory, environmental economics and industrial organization. He is an active contributor to Australian public debate in a wide range of traditional and social media.

Professor Joshua D Blank, UCI Law

Joshua Blank is a professor of law at the University of California, Irvine School of Law. From 2010-18, he was a member of the full-time faculty of NYU School of Law, where he served as professor of tax law, vice dean for technology-enhanced education and faculty director of its graduate tax program. Blank's scholarship focuses on tax administration and compliance, taxpayer privacy, and taxation of business entities.

Associate Professor Kate Seear, ARC Future Fellow, Australian Research Centre for Sex, Health and Society

Kate Seear is an ARC Future Fellow and Assoc Prof at the Australian Research Centre in Sex, Health and Society at La Trobe University. Her work focuses mainly on alcohol and other drugs, human rights and gender.

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Dr Kathryn James, Australian Research Council, Discovery Early Career Research Fellow, Monash Law

Kathryn teaches and researches in taxation law and policy with expertise in the value added tax (VAT)/goods and services tax (GST) and a focus on distributive justice.

Kathryn is a Discovery Early Career Research fellow from December 2019 to December 2024 for a project that examines - Whether Australia Can and Should Reform the GST (DE190100346).

Professor Kerrie Sadiq, Faculty of Business and Law, QUT

Kerrie Sadiq is a professor in the Business School at the Queensland University of Technology. She is a chartered tax adviser as designated by the Taxation Institute of Australia, a CPA and a CA. Kerrie primarily researches in international tax, tax expenditures and capital gains tax. She is the co-editor of Australian Tax Review, an internationally recognized leading academic tax journal. She is an author of publications in both Australian and international journals, has edited books and is a co-author of leading taxation texts. Prior to joining Queensland University of Technology, Kerrie spent 20 years at the University of Queensland as a member of both their law school and business school.

Professor Leo P. Martinez, Albert Abramson Professor of Law Emeritus, UC Hastings Law

Leo Martinez is Dean Emeritus and Albert Abramson Professor of Law Emeritus at the University of California, Hastings College of the Law. He is currently an Andersen Managing Director. He is the chair-elect of the ABA Council on Legal Education and Admissions to the Bar. Professor Martinez is a co-author of a leading insurance law casebook now in its ninth edition, a co-editor of a four volume insurance treatise, and the author of many articles on tax, insurance law, and legal education that have appeared in journals including the Stanford Law Review, Yale Law and Policy Review, and Global Jurist.

Professor Lisa Marriott, School of Accounting and Commercial Law, Victoria University of Wellington

Lisa Marriott is Professor of Taxation at Victoria University of Wellington's School of Business and Government. She is also Associate Dean (Research) at the Business School. Lisa's interests are social justice and taxation, as well as the behavioural impacts of tax.

Dr Lydia Shalani Cecil Thiagarajah, Tax Advisor, EY

Dr. Lydia Thiagarajah is a Tax Advisor at EY. She has also taught Tax Law in a sessional capacity at La Trobe and Monash University. Lydia has been admitted to the Supreme Court of Victoria, the Malaysian Bar and prior to that, as a Barrister-at-Law at Gray's Inn (London). She is also a Graduate of the Australian Institute of Company Directors. Lydia has over 20 years of experience in tax law and has published numerous articles. Her PhD thesis examined the legal provisions of the corporate income tax structure in Malaysia from a foreign direct investment perspective.

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Professor Michael Walpole, School of Accounting, Auditing & Taxation, UNSW

Michael Walpole is a Professor of Taxation Law in the School of Accounting Auditing and Taxation at UNSW. He is an International Research Fellow at the Oxford University Centre for Business Tax. His research interests include tax transfer pricing and GST/VAT and he has contributed to OECD projects on several VAT topics. He also researches aspects of tax administration and costs of tax compliance as well as tax dispute resolution and the ethics of tax practice. Michael is the editor of Australian Tax Forum.

Professor Miranda Stewart, Director Tax Group, Melbourne Law School

Miranda Stewart is Professor and Director of Tax Studies at Melbourne Law School and is an Honorary Professor and 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 carries out research on a wide range of topics on taxation law and policy including business and individual income taxation; international tax; tax and development; budget laws; and gender equality in tax.

Associate Professor Myra Hamilton, University of Sydney

Associate Professor Myra Hamilton is a Principal Research Fellow at the ARC Centre of Excellence in Population Ageing Research at the University of Sydney and is based in the School of Work and Organisational Studies. She is a sociologist and social policy researcher whose research focus is on gender, work and care across the life-course. Myra's research explores how policies and services can build wellbeing and financial security in work and in care over the life course.

Professor Sara Charlesworth, Distinguished Professor, College of Business and Law, RMIT

Sara Charlesworth is Professor of Gender, Work & Regulation in the School of Management and Director of the Centre for People, Organisation & Work in the College of Business & Law. Sara's research interests centre on gender inequality in employment at the labour market, industry and organisational levels investigating sexual harassment, sex discrimination, job quality and low-paid women's work, including paid care work. She is currently a member of the Victorian Government's Equal Workplaces Advisory Council and co-convenor of the Work+Family Policy Roundtable.

Professor Natalie P. Stoianoff, Faculty of Law, UTS

Natalie P. Stoianoff is a Professor and Director of the Intellectual Property Program at the Faculty of Law, University of Technology Sydney, since 2008. Natalie's tax research has led to membership of the editorial boards of the Journal of Behavioural Economics and Social Systems and the Journal of the Australasian Tax Teachers Association, and the Critical Issues in Environmental Taxation Editorial Review Board. She is a Chartered Tax Adviser and lead editor of two 2016 Edward Elgar publications in the Critical Issues in Environmental Taxation series: Volume XVII, Green Fiscal Reform for a Sustainable Future - Reform, Innovation and Renewable Energy; and, Volume XVIII, Market Instruments and the Protection of Natural Resources. Her work on the development of evaluative criteria for tax expenditures led to contract research with the Federal Department of Treasury in 2017 on the topic: An Evaluation Framework for Tax Incentives and Concessions – Stage 1– Case Studies Identification. The next stages are currently in development.

Patricia Apps, Professor of Public Economics, The University of Sydney Law School

To be provided.

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Professor Richard Eccleston, Director, Tasmanian Policy Exchange, Professor of Political Science

Richard is a political scientist who has published widely on the political economy of tax policy and reform. He is currently the Director of Policy Engagement at the University of Tasmania

Dr Patrick Emerton

Patrick Emerton teaches and researches in a range of topics in political philosophy, philosophy of law, and public and private law. His work has been published in leading journals in law and philosophy, including *The Federal Law Review* and *Philosophy and Public Affairs*. In August he will be taking up a position as an Associate Professor with Deakin Law School.

Professor Richard Vann, Challis Professor of Law, The University of Sydney Law School

Richard Vann is Challis Professor of Law at the University of Sydney and has taught at law schools at Harvard, NYU, London, Oxford and elsewhere. Richard has worked in the past at the IMF and OECD and held many Government consultancies around the world. He has been a consultant for specialist tax firm Greenwoods & Herbert Smith Freehills in Sydney since 1985 to try to understand the real world. Richard specialises in tax reform and corporate and international taxation on which he has published widely both in Australia and internationally.

Professor Rick Krever, Law School, University of Western Australia

Rick Krever is a professor at the Law School of the University of Western Australia and an international fellow at the Centre for Business Taxation at the University of Oxford. He is the author of many research volumes, textbooks and journal articles. He has been seconded to international agencies such as the International Monetary Fund (IMF), and has provided tax and law design assistance for organizations such as the World Bank, the Asian Development Bank and numerous ministries of finance and treasury departments in Asia, Africa, the Pacific, the Caribbean, Eastern Europe and Australasia. The Australian government has appointed Professor Krever a Member of the Order of Australia in recognition of his contributions to tax academia in Australia.

Professor Shayak Sarkar, UC Davis

Shayak Sarkar's scholarship addresses the structure and legal regulation of inequality, including through immigration's intersection with financial regulation and tax law. He obtained his Ph.D. in economics from Harvard, after completing his J.D. at Yale and studying development economics at Oxford as a Rhodes Scholar. Before joining Davis's faculty, he clerked for the Hon. Guido Calabresi and practiced as a legal services attorney, focused on domestic workers' rights.

Dr Sonali Walpola, College of Business and Economics, ANU

Sonali Walpola is a Senior Lecturer in Commercial Law and Taxation Law at the ANU College of Business and Economics. Sonali completed a PhD at the ANU College of Law in 2015 and researches in contract and commercial law and taxation law and policy. She has published in the *Oxford University Commonwealth Law Journal*, *Australian Tax Forum* and the *Federal Law Review*. Sonali is a co-editor of *Austaxpolicy* and previously worked at Allens.

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Stefanie Geringer, PhD Candidate, University of Vienna

Stefanie Geringer is a research assistant at the Department of Tax Law at the University of Vienna and a tax adviser-in-training at BDO Austria. In her research she currently focuses on EU and international income and corporate tax law, anti-tax avoidance measures, environmental taxation and the EU fiscal system.

Dr Tatiana Falcao, WiRe Fellow, University of Münster

Tatiana Falcão is the Coordinator for Helsinki Principle 3 (carbon pricing), at the Coalition of Finance Ministers for Climate Action and a member of the United Nations Subcommittee on Environmental Taxation. She was the WiRE fellow at the University of Muenster at the time of writing of this paper.

Dr Troy Henderson, Lecturer in Political Economy, University of Sydney

Dr Troy Henderson is a Lecturer in Political Economy at the University of Sydney. He has a particular interest in Basic Income Studies, macroeconomic economic policy, social policy reform, and the political economy of work. His PhD thesis explored Basic Income as a Policy Option for Australia.

Associate Professor Yan Xu, UNSW

Yan Xu is Scientia Associate Professor of Tax Law at the University of New South Wales (UNSW) in Sydney. Prior to joining the UNSW in September 2019, she was an Associate Professor in the Faculty of Law at the Chinese University of Hong Kong. She was awarded Fulbright Senior Research Scholar 2014-15 and invented as a Visiting Fellow at Columbia Law School that year. She has successfully secured several highly competitive government grants including the General Research Fund from Hong Kong Research Council. Her research interests include comparative tax law and policy, international taxation and environment taxation.

Dr Youngdeok Lim, School of Accounting, Auditing & Taxation, UNSW

His research interests include conflicts of interest in financial analysts, tax avoidance, shareholder activism, mandatory audit firm rotation policy and supply chain risk management. He has published articles in leading academic journals including Contemporary Accounting Research, Auditing: A Journal of Practice & Theory, Journal of Accounting, Auditing and Finance, Journal of Banking and Finance, European Journal of Marketing, Australian Tax Forum, British Journal of Management, and Korean Accounting Review.

Yvette Lind, Assistant Professor, Copenhagen Business School

Swedish doctorate and post-doc. Currently assistant professor at Copenhagen Business School. Lind's areas of expertise primarily concern various aspects of international taxation, social insurance law, state aid, and constitutional law. Currently researching the interaction between taxation and democracy. Member and coordinator for the CBS Interdisciplinary research group on Taxation and Fiscal Policy (CBS Tax Group).