

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

Thursday 15 July – Friday 16 July, 2021

Monash Law School, Melbourne, Australia

Day 1 – Thursday 15 July	
Session 1 9am-10.30m	Building a critical tax movement – insights from elsewhere Chair: Dr Kathryn James, Monash Law
9am-9:10am	Introduction and opening remarks
9:10am-9:15am	Welcome from Professor Jennifer Hill, CLARS Director
9.10am	Keynote: Critical tax theory: Insights and opportunities Professor Bridget Crawford, Elisabeth Haub School of Law, Pace University Professor Anthony Infanti, School of Law, University of Pittsburgh
9:40am-9:50am	Comment: Dr Kathryn James, Monash Law
9:50am-10:30	Discussion
10:30am	END OF SESSION
Session 2 12pm-2pm	Tax administration Chair: Dr Kathryn James, Monash Law
12pm-12:20pm	Progressive tax procedure Professor Joshua D Blank, UCI Law Associate Professor Ari Glogower, The Moritz College of Law, The Ohio State University
12:20pm-12:30pm	Comment: Professor Richard Eccleston, Director, Tasmanian Policy Exchange, Professor of Political Science
12:30pm-12:50pm	Tax Law's Migration Professor Shayak Sarkar, UC Davis
12:50pm-1pm	Comment: Professor Leo P. Martinez, Albert Abramson Professor of Law Emeritus, UC Hastings Law
1pm-1:20pm	The CJEU, the EU blacklist and the Member States' national tax laws: Shedding light on the EU's uncoordinated approach to tax abuse and avoidance in third-countries Stefanie Geringer, PhD candidate, University of Vienna
1:20-1:30pm	Comment: Professor Rick Krever, Law School, University of Western Australia
1:30-1:50pm	Discussion
2pm	END OF SESSION

Session 3 3pm-5pm	COVID responses and tax administration Chair: Professor Kerrie Sadiq, Faculty of Business and Law, QUT
3pm – 3:20pm	Cross-border working during various stages of the COVID-19 pandemic Yvette Lind, Assistant Professor, Copenhagen Business School
3:20pm-3:30pm	Comment: Professor Lisa Marriott, School of Accounting and Commercial Law, Victoria University of Wellington
3:30pm-3:50pm	Bringing UK tax administrability to the centre stage - for those who do not yet know the show must go on Dr Amy Lawton, Edinburgh Law School David Massey, Lancashire School of Business and Enterprise
3:50pm-4pm	Comment: Professor Jenny Granger, UNSW Business School
4pm-4:20pm	Let's talk about tax – identifying and supporting women experiencing economic abuse Associate Professor Ann Kayis-Kumar, School of Accounting, Auditing & Taxation, UNSW Dr Jack Noone, Centre for Social Impact, UNSW Dr Youngdeok Lim, School of Accounting, Auditing & Taxation, UNSW Professor Michael Walpole, School of Accounting, Auditing & Taxation, UNSW Professor Jan Breckenridge, Head of School of Social Sciences, UNSW
4:20pm-4:30pm	Comment: Associate Professor Genevieve Grant, Director Australian Centre for Justice Innovation
4:30pm – 4:50pm	Discussion
5pm	END OF SESSION

Session 4 6pm-7:20pm	Taxation and the environment Chair: Professor Lisa Marriott, School of Accounting and Commercial Law, Victoria University of Wellington
6pm – 6:20pm	A preliminary analysis of tax incentives and concessions relating to environmental protection Professor Natalie P. Stoianoff, Faculty of Law, UTS Professor Michael Walpole, School of Accounting, Auditing & Taxation, UNSW Professor Binh Tran-Nam, UNSW Business School
6:20pm – 6:30pm	Comment: Associate Professor Yan Xu, UNSW
6:30pm-6:50pm	EU Carbon border adjustments for imported products and WTO law Joachim Englisch, Professor of Public Law and Tax Law, University of Münster Tatiana Falcao, WiRe Fellow, University of Münster
6:50pm-7pm	Comment: Dr Alice Pirlot, Research Fellow in Law, Oxford University Centre for Business Taxation
7:00pm-7:20pm	Discussion
7:20pm	END OF SESSION AND END OF DAY 1

Day 2 – Friday 16 July	
Session 5 9:30am-12:20pm	Taxation and distribution Chair: Dr Patrick Emerton
9:30am-9:50am	Wealth taxation Professor Miranda Stewart, Melbourne Law School Daniel Halliday, Associate Professor of Political Philosophy, University of Melbourne
9:50am-10am	Comment: (1) Professor David Duff, Peter A. Allard School of Law at the University of British Columbia; (2) Dr Patrick Emerton
10am – 10:20pm	Discretionary Trusts and Tax Avoidance Dr Sonali Walpola, College of Business and Economics, ANU
10:20pm-10:30am	Comment: (1) Dr David Frydrych, Monash Law; (2) Associate Professor Dale Boccabella, UNSW Business School
10:30am-10:50am	Franking credits are based on systematically and formalistically piercing the corporate veil Duncan Wallace, PhD candidate, Monash Law School
10:50am-11am	Comment: Professor Brett Freudenberg, Professor of Taxation, Department of Accounting, Finance and Economics
11:00am-11:20am	Basic Income, Equity and Efficiency: Evaluating Three Options for Tax and Transfer Policy Reform in Australia Dr Troy Henderson, University of Sydney Associate Professor Ben Spies-Butcher, Macquarie University Dr Elise Klein, Australian National University
11:20am-11:30am	Comment: Professor John Quiggin, School of Economics, University of Queensland
11:30am-11:50am	Tax justice in Australia in the post-pandemic environment Professor Binh Tran- Nam, UNSW Business School Professor Michael Walpole, School of Auditing, Taxation and Accounting, UNSW
11:50am-12pm	Comment: Dr Patrick Emerton
12pm-12:20pm	Discussion
12:20pm	END OF SESSION
Session 6 1pm -2:10pm	Building a critical tax movement – insights and trends from Australia Chair: Dr Kathryn James
1pm-1:40pm	Keynote: Optimal tax design: choice of tax base and rate structure Professor Patricia Apps, Professor of Public Economics The University of Sydney Law School
1:40pm-1:50pm	Comment: Professor Richard Vann, Challis Professor of Law, The University of Sydney Law School
1:50pm-2:10pm	Discussion
2:10pm	END OF SESSION

Session 7 3pm-5:30pm	Taxation and women Chair: Professor Miranda Stewart, Director Tax Group, Melbourne Law School
3pm-3:20pm	Childcare Tax Deduction: A Gender Just Response Amanda Selvarajah, PhD candidate, Monash Business School Lydia Shalani Cecil Thiagarajah, EY
3:20pm-3:30pm	Comment: Professor Kerrie Sadiq, Faculty of Business and Law, QUT
3:30pm-3:50pm	Removal of the Tampon Tax: A Costless or Pyrrhic Victory? Dr Kathryn James, Monash Law School
3:50pm-4pm	Comment: Associate Professor Kate Seear, ARC Future Fellow, Australian Research Centre for Sex, Health and Society
4pm-4:20pm	Retirement Outcomes for Single Women Without Children Professor Helen Hodgson, Curtin Law School Associate Professor Myra Hamilton, University of Sydney
4:20pm-4:30pm	Comment: Professor Sara Charlesworth, Distinguished Professor, College of Business and Law, RMIT
4:30pm-4:50pm	Gender equality and taxation – international perspectives Professor Asa Gunnarsson, Umea University
4:50pm-5pm	Comment: Professor Miranda Stewart, Director Tax Group, Melbourne Law School
5pm-5:30pm	Discussion and close
5:30pm	END OF SESSION AND SYMPOSIUM

- Please note all times in Australian Eastern Standard Time (AEST – UTC +10:00)