

PUBLICATIONS AND PRESENTATIONS
MIRANDA L STEWART

Miranda Stewart has more than 25 years research, practical and leadership experience in taxation law and policy in academia, government and the private sector. She engages in research, policy advice and teaching across a wide range of tax policy and law design projects and sectors including taxation of large and small business entities, not-for-profits and individuals; taxation of capital and assets; tax reform processes, budget institutions; gender equality, budgeting and the tax and transfer system; and resilience, legitimacy and effectiveness of tax systems nationally and globally.

Research in Progress or under Review

- *Tax, Transparency and Human Rights*, chapter, book on Human Rights and Taxation (Alston, P and ed), New York, forthcoming 2018 (submitted to editors)
- *Basic Income: What might it look like?* With David Ingles and Ben Phillips (Revisiting Henderson, ed Peter Saunders, Melbourne University Press) (submitted)
- *Tax in the Federal Court: Gatekeepers for the Revenue or the Taxpayers?* (with Rachel Davies) (The Federal Court at 40 Years, editors James Stellios and Pauline Ridge, Federation Press) (submitted)
- *Book project: Tax and Government in a Global Era* (Cambridge University Press)

PRESENTATIONS AND SPEECHES (since 2014)

2018

- ‘Women with Top Incomes: Winners in the Tax System?’ *Australasian Tax Teachers Association Conference*, Monash University Business School, 18-19 January 2018
- ‘From Guaranteed Minimum Income to Basic Income: What Would it Look Like Today?’ Revisiting Henderson Conference 2018, Melbourne Institute, University of Melbourne, 15-16 February 2018
- ‘Company Tax post-Trump: Options for Fiscally Sustainable Reform’ *Victoria University of Wellington, Business School*, 27 February 2018 (New Zealand)
- ‘Deciding Tax Cases in an International Context’, Chair and Commentator, Federal Court of Australia, 13 March 2018 (Melbourne)
- ‘Launching the Open Budget Survey for Australia’, 20 March 2018, Crawford School of Public Policy, The Australian National University (Canberra)
- ‘Payment Thinking in Tax Debt Collection – Getting the Legal Settings Right’, International Conference on Tax Administration, University of New South Wales, 5-6 April 2018 (with Emily Millane) (Grant-funded)
- Invited Panellist, *Committee for Sustainable Retirement Incomes Annual Conference* 30 May 2018 (Canberra) moderated by Emma Alberici (ABC)
- Invited Guest Lecture, University of Indiana Public Finance exchange course, 12 June 2018 (Canberra) (part-funded)

2017

- ‘Perspectives: Future directions in corporate tax’, The Tax Institute, Financial Services Conference, 8-10 February 2017
- ‘Double tax treaties and the multilateral instrument’, The Tax Institute 32nd National Convention, Adelaide, 17 March 2017 (with Peter Godber)
- ‘Taxes and Transfers and Gender Analysis’, Office for Women, Department of the Prime Minister and Cabinet, Canberra 21 March 2017
- ‘Fiscal Policy and Public Health’, World Congress of Public Health, Melbourne, 6 April 2017
- ‘Company Tax Reform Options’, Melbourne Economic Forum on Company Taxation, 11 April 2017
- ‘Company Tax’, Grattan Institute, State Library, Melbourne, 11 April 2017
- ‘Tax and Welfare Policy,’ Asia Pacific Women Judges Association Annual Conference, Sydney, 27-28 April 2017
- ‘Reflections on the 2017 Budget’, National Press Club, Women in Economics, Canberra, 16 May 2017 Post-Budget Public Forum, 16 May 2017 (with Danielle Wood, Grattan Institute; Rachel Ong, Curtin University)
- ‘What’s next on the horizon? Post-budget policy analysis’, Sir Roland Wilson Foundation, 25 May 2017
- ‘Tax and transfers’, Centre for Social Research and Methods, Hyatt Hotel, Canberra, 2 June 2017

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- 'Managing Public Finances in Australia: Good, Bad, or Fiddling for No Good Reason?' Conference Presentation, Noumea, LA NOUVELLE-CALÉDONIE FACE À LA CRISE DES FINANCES PUBLIQUES Université de la Nouvelle-Calédonie, Laboratoire de recherches juridique et économique, 13 July 2017
- Presentation on Tax and Transfer Policy, Chifley Research Centre-ANU Think Tank, 4 August 2017
- Reforming Australia's corporate Tax: Fiscally Sustainable Options, Tax and Transfer Policy Institute, Conference on the Future of Corporate Tax, 24-25 August 2017
- Young IFA Network, Judge of the Moot Court, International Fiscal Association Annual Congress, Rio, Brazil, 28 August – 2 September 2017
- Tax in the Federal Court: Gatekeepers for the Revenue or the Taxpayer? *Conference on the 40th Anniversary of the Federal Court of Australia*, Court 1, Federal Court, Sydney, 5 September 2017
- Panellist, 'Impact of Increased Transparency Requirements on Holding Structures', International Bar Association Panel (Invited Participant), Sydney, 11 October 2017
- 'Gender responsive budgeting: How can this be renewed in Australia?' Korean Women's Development Institute, Conference on Gender Budgeting and Gender Equality: An International Comparison', Seoul, Korea, 2 November 2017
- Panel Discussant, Research and Public Engagement, Early Career Women's Research Impact Day, QUT Business School, 6 November 2017
- 'Women and Top Incomes', QUT Business School Research Seminar, 7 November 2017
- New Directions in Tax and Transfer Policy: Corporate Tax, at Tax and Transfer Policy Institute, Australia-Korea Foundation Workshop, Canberra, 9-10 November 2017
- 'Tax and tax reform in Australia: Groundhog Day?' Victorian Commerce Teachers' Association Conference, Invited Speaker, 27 November 2017
- 'Redistribution between rich and poor countries', Max Planck Institute for Public Finance, Munich, Germany (invited, fully funded)

2016

- 'Transnational Tax Law' National University of Singapore Faculty of Law and International Fiscal Association Seminar, 1 February 2016
- 'Transnational Tax Law' Hong Kong University Law School, Research Seminar, 22 March 2016
- 'Transnational tax law: fiction or reality, future or now?' New York University Law School, Colloquium on Tax Policy and Public Finance, 29 March, 2016
http://www.law.nyu.edu/sites/default/files/upload_documents/Miranda%20Stewart3.pdf
- International Fiscal Association, Asia-Pacific Regional Tax Conference, Seoul, South Korea, The Future of Anti-Abuse Rules and BEPS, 12-13 May 2016
- Balancing the books? Post-budget policy analysis, Sir Roland Wilson Foundation Public Annual Budget Forum 19 May 2016
- Equality Rights Alliance, Annual Members Meeting, presentation, 26 May 2016
- The Vote: 2016 Federal Election Series - Tax and the economy, 31 May 2016
- Brotherhood Research and Policy Centre, Lunchtime seminar, 2 June 2016
- ATO Policy and Law Design Leadership Conference, 6 June 2016
- 'Reforming fiscal federal democracy' Sir Samuel Griffith Federation Conference, Brisbane, 16-17 June 2016
- PricewaterhouseCoopers and Australian Financial Review Boardroom Discussion, Company tax, 23 June 2016
- Financial Information Services conference, Tax policy seminar, 28 June 2016
- 'Rebooting Reform', University of New South Wales Roundtable, Sydney, 27 July 2016
- 'Tax and Transfer Policy', Australian Public Service Commission, Department of Finance graduates, Canberra, 10 August 2016
- 'Gender Budgeting and Tax Policy', Good Shepherd Australia NZ, Royal Australasian College of Surgeons, Melbourne, 16 August 2016
- 'Gender Budgeting and Policy Analysis', Victorian Department of Premier and Cabinet, Women and Royal Commission Branch, Melbourne, 19 August 2016
- 'Provocations in Law', Melbourne Law School, 27 October 2016

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- 'The Future of Company Tax in Australia', Korea Tax Research Forum, Seoul, Republic of Korea, 10-13 November 2016
- 'Coordination and the fight against tax havens', Commentator on Kai Konrad, University of Sydney, Max Planck Institute for Tax Law and Public Finance, 29 November 2016

2015

- Think Tank on Reform of the Federation: Federation, Health and Reform of the Tax System Australian Healthcare and Hospitals Association, 16 March 2015, Old Parliament House, Canberra.
- Policy Pitch: Tax Reform, Grattan Institute, 21 April 2015, State Library of Victoria.
- 'Workshop on working tax credits: would they work in Australia'? With Hielke Buddelmeyer, 23 April 2015, Crawford School, ANU (in partnership with Jobs Australia).
- Australian Financial Review, Banking and Wealth Summit, 28 April 2015, *Q&A Panel, Aligning taxation with financial system objectives*
- 'Budget Briefing', ACT Economics Society, 13 May 2015, Canberra.
- 'Young Women's Budget Briefing', YWCA, 14 May 2015, Canberra, distributed on Youtube.
- 'Gender and tax, the more things change, the more they stay the same'? Theorising Women in Law, presentation in workshop Post Feminism. Post Theory. Post Critique? ANU College of Law, 15-16 May 2015.
- 'The future of international economic governance and the G20 Is BEPS part of a fundamental change to international tax'? Lowy Institute G20 Studies Centre, 20-21 May 2015.
- Tax and Transfers for Retirement Policy, Inaugural Sustainable Retirement Incomes Leadership Forum, 2-3 June 2015, Hyatt Hotel, Canberra.
- Wealth, income and fiscal challenges, Crawford Australian Leadership Forum, Global Realities, Domestic Choices, 28-30 June 2015, Crawford School, ANU.
- 'Tax reform', Annual Conference of Economists Brisbane, 8 July 2015
- 'Future of the tax system', QLD Tax Institute Tax Forum, presentation, Brisbane 28 August 2015
- Prosper Australia, 124th Henry George Dinner, Keynote speech, Melbourne, 2 September 2015
- Gender Budgeting, Victorian Department of Treasury & Finance, Melbourne 10 September 2015
- 'Means testing pensions and taxing savings over the lifecycle: Inequities and perverse incentives',
- International Conference on Welfare Reform: Meeting the policy challenges of change, Australian National University, 17-18 September 2015
- Australian Financial Review Tax Reform Summit, Sydney 23 September 2015
- Victorian Tax Institute Annual Tax Forum, Melbourne, 9 October 2015
- Law Council Tax Workshop, The Multinational Anti-Avoidance Law, Melbourne 17-18 October 2015
- Parliamentary Library Lecture, What is Tax Reform and What Can it Do?', Parliament House, Canberra, 21 October 2015,
http://parlinfo.aph.gov.au/parlInfo/download/library/prspub/4231928/upload_binary/4231928.pdf;fileType=application/pdf
- Tax and Housing, AHURI National Housing Conference, Perth, 28-30 October 2015
- The way forward: Gender equality in Australia's tax and transfer system, Academy of Social Sciences in Australia Workshop, 4-5 November 2015
- Women and Work Roundtable, Sydney University, 6 November 2015
- HC Coombs Policy Forum and Crawford School, Designing Effective and Innovative Public Policy in a Complex Environment, Canberra 23 November 2015, <https://crawford.anu.edu.au/news-events/events/6419/>
- designing-effective-and-innovative-public-policy-complexenvironment
- 'New fiscal approaches for federal democracy in Australia', Democracy in Transition, University of Melbourne School of Government Conference, Melbourne 7-8 December 2015
- Australian Superannuation Funds Association Conference, tax reform panel, Brisbane, 27 November 2015
- Melbourne Economists Roundtable, Melbourne, 17 December 2015

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2014

- 'Independent fiscal rules: new rules for the dark arts of budgeting', International Monetary Fund, Washington DC, USA, 27 February 2014
- 'Corporate and international tax workshop: an Australian perspective', Tax Policy Center, Washington DC, USA, 28 February 2014
- 'Tax avoidance and general anti-avoidance rules: a Commonwealth perspective', Victoria University of Wellington Law School, with Professor Vern Krishna, University of Ottawa and Professor John Prebble, Victoria University (5 March 2014)
- 'International tax challenges for Asia and the G20: competition and coordination', APPS policy Conference (11-12 March 2014)
- 'Australia's general anti-avoidance rule – interpretation and reform', Auckland University Business School (10 April 2014)
- 'Discussant on Raskolnikov', Participant as International Research Fellow, Oxford Centre for Business Taxation Annual Fellows Symposium (26 June 2014)
- 'The fiscal state, benefit and legitimacy', Cambridge Tax Law History Conference, Cambridge, UK (30 June 2014)
- 'Past and future of the tax state', Max Planck Institute for Tax Law and Public Finance, Tax Day Guest Lecture (8 July 2014)
- Panellist, Business Council of Australia and Clayton Utz, BEPS and Tax Reform Workshop, 6-7 November 2014, Canberra.
- Tax Reform Roundtable, Reform of taxation of personal and retirement income, Australian Council of Social Services and Business Coalition for Tax Reform, 15 December 2014, Sydney.

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PUBLICATIONS

BOOKS (EDITED AND AUTHORED)

1. STEWART, M (ed) (2017) *Tax, Social Policy and Gender: Rethinking Equality and Efficiency* (ANU Press)
2. Cooper, G, Dirkis, M, STEWART, M, Vann, R (2017) *Income Taxation: Commentary and Materials* (8th ed Thomson Reuters, also co-author on 6th and 7th editions, substantially revised and updated)
3. STEWART M and Flynn M (2014) *Death and Taxes* (6th ed, Thomson Reuters: Sydney; eds from 2004)
4. Harding, M, O'Connell, A and STEWART, M (eds) (2014) *Not for profit law: Theoretical and Comparative Perspectives* (Cambridge University Press: Cambridge)
5. Simpson, E and STEWART, M (eds) (2013) *Sham Transactions* (OUP: Oxford)
6. Brauner, Y and STEWART, M (eds) (2013) *Tax, Law and Economic Development* (Edward Elgar: US, UK)
7. STEWART, M (ed) (2010) *Housing and Tax Policy* Conference Series No 26 (Australian Tax Research Foundation, Sydney) (refereed).
8. Kobetsky, M, O'Connell, A, Krever R and STEWART, M (2088) *Income Tax: Text, Materials and Essential Cases* (7th ed, Federation Press: Sydney; co-author on three prior editions)
9. STEWART, M (ed) (2006) *Tax Law and Political Institutions* (Federation Press: Sydney).

RESEARCH CHAPTERS IN BOOKS

10. Blakelock, S and STEWART, M (2018) 'Australia's Evolving General Anti-Avoidance Law' in Tron, M (ed) *The Structure of Anti-Avoidance Rules Vol 100a Cahiers de droit fiscal international* (70th International Fiscal Association Congress, Sdu Fiscale & Financiele Uitgevers: The Netherlands).
11. STEWART, M (2017) 'The Doctrine of Sham and Tax Avoidance' in Hashimzade N and Epifantseva Y (eds) *The Routledge Companion to Tax Avoidance Research* (Routledge: UK)
12. STEWART, M, Voitchovsky, S and Wilkins, R (2017) 'Women and top incomes in Australia' in STEWART, M (ed) *Tax, Social Policy and Gender: Rethinking Equality and Efficiency* (ANU Press: Canberra)
13. STEWART, M (2017) 'Gender inequality in Australia's tax-transfer system' in STEWART, M (ed) *Tax, Social Policy and Gender: Rethinking Equality and Efficiency* (ANU Press: Canberra).
14. STEWART, M (2017) 'Two Ideas for Renewal of Australia's Fiscal Federal Democracy' in Brown et al (ed) *A People's Federation for the 21st Century* (Federation Press: Sydney)
15. STEWART, M (2017) *Australia's Hybrid International Tax System: A Limited Focus on Tax and Development* in Brown, K B (ed) *Taxation and Development – A Comparative Study* (Springer: NY)
16. STEWART, M (2015) 'The G20 and International Tax Governance' in Callaghan, M (ed), *The G20 and the Future of International Economic Governance* (New South Books: Sydney).
17. STEWART, M (2015) 'The Tax State, Benefit and Legitimacy' in Harris P (ed) *History of Tax Law* Vol. 7 (Hart Publishing: London) 483-515.
18. STEWART, M (2014) 'The Boundaries of Charity and Tax' in Harding, M, O'Connell, A and STEWART, M (eds) (2014) *Not for profit law: Theoretical and Comparative Perspectives* (Cambridge University Press: Cambridge) 232-253.
19. STEWART, M (2013) 'The Judicial Doctrine in Australia' in Simpson, E and STEWART, M (eds) *Sham Transactions* (Oxford University Press: Oxford) 51-67.
20. Simpson E and STEWART, M (2013) 'Introduction: Sham Transactions' in Simpson, E and STEWART, M (eds) (2013) *Sham Transactions* (Oxford University Press: Oxford), 3-28.
21. STEWART M (2013) 'Global Tax Information Exchange Networks: Legitimacy in a global administrative state in Brauner, Y & STEWART, M (eds) *Tax, Law and Development* (Edward Elgar: Cheltenham) 316-344.
22. Brauner, Y & STEWART M (2013) 'Introduction: Tax, Law and Development' in Brauner, Y and STEWART, M (eds) *Tax, Law and Development* (Edward Elgar: Cheltenham) 3-22.
23. STEWART, M (2012) 'Tax law and policy for indigenous economic development in Australia', in: Marcia Langton and Judy Longbottom (eds) *Community futures, legal architecture: foundations for indigenous peoples in the global mining boom* (Routledge: Oxford and New York) 163-80.
24. STEWART, M (2012) 'The Tax Expenditure Concept Globally' in Brauner Y and McMahon, M (eds) *The Proper Tax Base: Structural Fairness from an International and Comparative Perspective – Essays in Honour of Paul McDaniel* (Kluwer Law International: The Netherlands), 47-85.

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25. STEWART, M (2012) 'Taxation policy and Housing', *International Encyclopedia of Housing and Home* (editor in chief: Smith S; section editor Wood G) (Elsevier: UK), 152-166.
26. STEWART, M (2011) 'Tax aspects of fiscal federalism in Australia', in Bizioli G and Sacchetto C (eds) *Tax Aspects of Fiscal Federalism: A Comparative Analysis* (Kluwer Law: Netherlands), 137-180.
27. STEWART, M (2011) 'Gender Equity in Australia's Tax System: A Capabilities Approach', in Gunnarson, A, Brooks, K, Philipps, L and Wersig, M (eds), *Challenging Gender Inequality in Tax Policy Making: Comparative Perspectives* (Hart Publishing: London) 53-74.
28. STEWART, M (2011) 'Housing Tax Expenditures: Rethinking Benchmarks and Policy Goals', in Philipps, L, Brooks N, Li J (eds) *Tax Expenditures: State of the Art* (Canadian Tax Foundation: Canada), 11:1-11:23.
29. Wood, G, Ong, R and STEWART, M (2010) 'Housing Taxes and the Supply of Private Rental Housing' in Stewart (ed) *Housing and Tax Policy* (Australian Tax Research Foundation: Sydney) 219-239
30. STEWART, M (2010) 'Housing and Tax Policy: Key Directions', Introduction to Stewart (ed) *Housing and Tax Policy* (Australian Tax Research Foundation: Sydney) 1-35.
31. Flynn, M and STEWART, M (2010) 'Australia' in Maisto, G (ed) *Death as a taxable event and its International Consequences Vol 95b Cahiers de droit fiscal international* (64th International Fiscal Association Congress, Sdu Fiscale & Financiele Uitgevers: The Netherlands) 97-120
32. STEWART, M (2010) 'Women and Tax' in Easteal, P (ed), *Women and the Law* (Lexisnexis Butterworths: Sydney) 441-463.
33. STEWART, M (2009) 'Tax' in Freckleton, I and Selby, H (eds), *Appealing to the Future: Michael Kirby and his Legacy* (Thomson Reuters: Sydney) 797-816.
34. Tarwirri (Indigenous Law Students and Lawyers Association of Victoria), Chan, E and STEWART, M (2009) 'Circles in the Sand: Creating Pathways and Connections in Indigenous Legal Education' in Frawley J, Nolan, M and White N (eds) *Indigenous Issues in Australian Universities* (Charles Darwin U Press, Darwin) 36-46.
35. STEWART, M (2007) 'Tax Policy Transfer to Developing Countries: Politics, Institutions and Experts' in Schui F and Nehring H (eds) *Global Debates About Taxation* (Palgrave Macmillan: UK) 182-200.
36. STEWART, M (2007) 'Global Trajectories of Tax Reform: The Discourse of Tax Reform in Developing and Transition Countries' in Lindsey, Tim (ed) *Law Reform in Developing and Transition Countries* (Routledge: Oxon; NY) 344-390.

REFEREED JOURNAL ARTICLES

37. Ingles, D and STEWART, M (2018) 'Australia's Company Tax: Options for Fiscally Sustainable Reform' *Australian Tax Forum* Vol 33 Issue 1, 101-139
38. Emery, J and STEWART, M (2017) 'The taxing challenge of digital currency' *Journal of Banking & Finance Law and Policy* 28: 236-269.
39. Ingles, D and STEWART, M (2017) 'Reforming Australia's Superannuation Tax System and the Age Pension to Improve Work and Savings Incentives' *Asia & the Pacific Policy Studies* doi: 10.1002/app5.184
40. Chapman, B, Clarke P, Higgins, T, STEWART, M (2015) 'Income Contingent Collection of a 'Brain Drain Tax': Theory, Policy and Empirical Potential' *Population Review* 54(2) No. 2, 13-27
<http://muse.jhu.edu/journals/prv/summary/v054/54.2.chapman.html>
41. STEWART, M (2015) 'Abuse and Economic Substance in BEPS' *Bulletin for International Taxation* (IBFD, June/July Issue) 399-409
42. STEWART, M (2014) 'International Tax, the G20 and the Asia Pacific: From Competition to Cooperation?' *Asia & the Pacific Policy Studies* (2014) <http://onlinelibrary.wiley.com/doi/10.1002/app5.42/abstract>
43. STEWART, M and Jager, H (2013) 'The Australian Parliamentary Budget Officer: A Sustainable Innovation in Fiscal Decision-making?' *Public Law Review* 24(4) 267-288 (A-).
44. STEWART, M (2013) 'The Contribution of Justice Hill to the Tax Law of Partnerships and Trusts' 28 *Australian Tax Forum* 35-55 (A).
45. Chia, J and STEWART, M (2012) 'Doing Business to Do Good: Should we tax the business profits of not-for-profits?' 33 *Adelaide Law Review* 1-36 (B).
46. STEWART, M (2012) 'Transnational Tax Information Exchange Networks: Steps Towards a Globalized, Legitimate Tax Administration' 4(2) *World Tax Journal* 152-179
47. STEWART, M (2012) 'Taxing savings after Henry' 27(2) *Australian Tax Forum* 351-369 (A).

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48. STEWART, M (2011) 'The Income Taxation of Native Title Agreements' 39(3) *Federal Law Review* 361-398 (A).
49. Philipps, L and STEWART, M (2009) 'Defining Fiscal Transparency: Transnational Norms, Domestic Laws, and the Politics of Budget Accountability' 34(3) *Brooklyn Journal of International Law* 798-859.
50. STEWART, M and Walker, K (2007) 'Restricting the Legislative Power to Tax: Australia' 15 *Michigan State International Law Journal* 193-245
51. STEWART, M (2006) "'Are you two interdependent?'" Family, Property and Same-sex couples in Australia's Superannuation Regime' 28(3) *Sydney Law Review* 437-476 (A*).
52. STEWART, M (2005) 'Venture Capital Taxation in Australia and New Zealand' 11 *New Zealand Journal of Taxation Law and Policy* 216-249 (B)
53. STEWART, M and Jogarajan, S (2004) 'The IMF and Tax Reform' [2004] No 2 *British Tax Review* 146-175 (A*)
54. STEWART, M (2003) 'Flow Through Taxation of Limited Partnerships: It's Time to Repeal Division 5A' 32 *Australian Tax Review* 171-195 (B)
55. STEWART, M (2003) 'Stories of Tax and Fairness: A Feminist Reading of Peter Carey's The Tax Inspector' 18 *Australian Feminist Law Journal* 1-25 (A).
56. STEWART, M (2003) 'Global Trajectories of Tax Reform: Mapping Tax Reform in Developing and Transition Countries' 44(1) *Harvard International Law Journal* 140-190 (A*).
57. STEWART, M (2002) 'Corporate Distributions and the 'Profits first' rule: Is the RBT Proposal Right for Australia?' 17 *Australian Tax Forum* 59-112 (A).
58. STEWART, M (2001) 'FCT v Payne - Deductibility of Travel Expenses: Is Australia Moving from a Global to a Schedular Income Tax?' 25 *Melbourne University Law Review* 495-521 (A*).
59. STEWART, M (2000) 'Commentary: Tillinghast Lecture, 'Tax Harmonisation in Europe, The Pros and Cons'' 54 *NYU Tax Law Review* 111-130 (A).
60. STEWART, M (1999) 'Domesticating Tax Reform: The Family in Australian Tax and Transfer Law' 21(3) *Sydney Law Review* 453-486 (A*).
61. STEWART, M (1998) 'Reforming Tax for Social Justice' 23(4) *Alternative Law Journal* 157-163.
62. STEWART, M (1992) 'Conflict and Connection at Sydney University Law School, Twelve Women Speak of our Legal Education' 18 *Melbourne University Law Review* 828-850 (A*).

REPORTS, WORKING PAPERS, OTHER JOURNAL ARTICLES

63. STEWART, M (2018) 'Redistribution between rich and poor countries', Bulletin of International Taxation Vol 72, Number 4/5 (April/May 2018), 297-309 and TTPI Working Paper 4/2018
64. STEWART, M (2018) 'Introduction to Special issue: What Shall We Do With Company Tax?' *Australian Tax Forum* 2018 Vol 33 Issue 1, 1-4 (Guest editor)
65. Godber, P and STEWART, M (2017) 'Speed dating in the new tax era: the BEPS Convention kicks off' *The Tax Specialist* 16-27.
66. STEWART M (2016) 'Five Ideas to help fix Australia's tax system' in The Conversation, *Ideas for Australia: 10 big issues for election 2016 and beyond* (2016: The Conversation *Future Leaders series*), 9-12.
67. STEWART M (2016) 'Directions and Tensions in Australian Company Tax Policy Design, Challenges and Directions for the Future', Korea Tax Research Forum, Annual Conference Published Collection (Korean and English) (November 12, 2016)
68. STEWART M (2016) 'Transnational Tax Law: Fiction or Reality, Future or Now?', Working Paper, Colloquium on Tax Policy and Public Finance, New York University School of Law, USA
69. STEWART, M (2016) *Foreword* to Lee, M (ed) *Schumpeter and Fiscal Policy* (Taiwan).
70. Varela, Peter and Stewart, Miranda (2016) Policy Brief: The Goods and Services Tax <https://taxpolicy.crawford.anu.edu.au/publication/9080/goods-and-services-tax-gst>
71. Ingles D and STEWART M 'Superannuation tax concessions and the age pension: a principled approach to savings taxation' (November 2015) TTPI Working Paper 7/2015
72. Freebairn, J, STEWART, M, Lei P (2015) Reform of State Taxes in Australia: Rationale and Options (Research Report, Melbourne School of Government),
73. Cooper, G and STEWART, M (2015) 'The Road Home? Finalizing and Implementing the BEPS Agenda' Editorial, Bulletin for International Taxation (IBFD) 69 (6/7), 311-313

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74. STEWART M, Moore A, Whiteford P, Grafton RQ (2015) *A Stocktake of the Tax System and Directions for Reform: five years after the Henry review* (February, ANU: Tax and Transfer Policy Institute)
75. STEWART M (2014) 'Navigating international tax' *Advance*, Crawford School's quarterly public policy magazine (June-August)
76. STEWART, M, Tehan, M and Boulot, E (2014) *Transparency in Resource Agreements with Indigenous People in Australia*: Report to the Extractive Industries Transparency Initiative Pilot (July 2014), released as WP 2015/1, Agreements, Treaties and Negotiated Settlements Project, Uni of Melbourne (50 pages)
77. STEWART, M (2013) 'Tax and Native Title', Invited conference paper, Taxation Institute of Australia National Convention (43 pages)
78. Heidenbauer S, Hemels S, Muehlmann B, STEWART M, Thömmes O, Tukić T (2013) 'Cross-border Charitable Giving and Its Limitations' 2013/11 *Bulletin for International Taxation* (IBFD).
79. Stewart M (2012) Tax expenditures: Lessons from history and country experience. *Africa Tax Spotlight*, Quarterly Newsletter of the Tax Justice Network 3, 7-9.
80. STEWART, M and Jager, H (2012) 'The Australian Parliamentary Budget Office: A Sustainable Innovation in Fiscal Decision-making?' Uni of Melbourne Legal Studies Research Paper No. 628 SSRN (32 pages)
81. STEWART, M (2012) 'Tax deductibility for cross-border charitable giving: Australia gives no quarter' Melbourne Legal Studies Research Paper No. 605 SSRN
82. Burton, M and STEWART, M (2011) *Tax Expenditures in Developing Countries, report for the International Budget Project* (www.internationalbudget.org), Washington DC, USA, available <http://tax.law.unimelb.edu.au/go/research-and-resources/current-researchprojects/index.cfm>)
83. Chia, J, Harding, M, O'Connell, A, STEWART, M (2011) *Defining Charity: A Literature Review*, Not for Profit Discovery Project, <http://tax.law.unimelb.edu.au/go/research-and-resources/current-research-projects/index.cfm>
84. Chia, J, Harding, M, O'Connell, A, STEWART, M (2011) *Taxing Not for Profits: A Literature Review*, Not for Profit Discovery Project, <http://tax.law.unimelb.edu.au/go/research-and-resources/current-research-projects/index.cfm>
85. STEWART, M (2010) 'Native Title and Tax: Understanding the Issues' 21(7) *Indigenous L. Bulletin* 7-11.
86. STEWART, M (2010) 'Business Succession: ATO Issues more Guidance on Buy-Sell Agreements and Insurance' 45(4) *Taxation in Australia* 195-199 (lead article).
87. Wood, G, STEWART, M and Ong, R (2009) *Housing Tax and Transfers*, Research Study for Review of Australia's Future Tax System (150 pages), www.taxreview.treasury.gov.au
88. STEWART, M (2009) 'Gender and Tax Policy in Australia', *University of Melbourne Legal Studies Research Paper No. 443* SSRN 1520795 (23 pages).
89. STEWART, M (2009) 'Tax Law and Policy for Indigenous Economic Development' *University of Melbourne Legal Studies Research Paper No. 436* SSRN 1591603 (19 pages).
90. STEWART, M (2008) 'Tax and Same Sex Couples: Still Waiting for a Fair Go' 42(9) *Taxation in Australia* 517-534 (lead article).
91. Farrow, I STEWART, M and Jogarajan S (2008), *Review of Tax Incentives and Other Mechanisms to Stimulate Economic Activity on Aboriginal Land* for NT DBERD
92. Philipps, L and STEWART, M (2008) 'Defining Fiscal Transparency: Transnational Norms, Domestic Laws, and the Politics of Budget Accountability' *Joint Working Paper, Comparative Research in Law and Political Economy* (Osgoode Hall Law School, Toronto, Canada) and *University of Melbourne Legal Studies* (Melbourne Law School), SSRN ID 1292849 (87 pages).
93. STEWART, M (2008) 'Consultation in Business Tax Reform: Towards an Effective Tax Policy Network' in Cooper, Graeme (ed), *Executing an Income Tax* (Conference Series No. 25, refereed, Australian Tax Research Foundation: Sydney) 247-286.
94. O'Connell A, Kobetsky M and STEWART, M (2007; 2006) 'Australia' in Bongaarts, P., Bouzora, D, Maisto, G, Pelvang, A (eds) *Investment Funds: International Guide to the Taxation and Regulation of Mutual Investment Funds and their Investors* (International Bureau of Fiscal Documentation: The Netherlands) (33% contribution).
95. Jogarajan S and STEWART M (2007) 'Harmful Tax Competition: Defeat or Victory?' 22 *Australian Tax Forum* 3-18 (review essay of J C Sharman, *Havens in a Storm: The Struggle for Global Tax Regulation*, 2006: Cornell University Press, Ithaca and London).

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96. STEWART, M (2007) 'Capital Allowances for Depreciating Assets: A successful reform?' in Lehmann, Geoffrey (ed), *Business Tax Reform – Meet the Critics* (Conference Series No. 24, refereed, Australian Tax Research Foundation: Sydney) 217-264.
97. STEWART, M (2006) 'Venture Capital Tax Reform in New Zealand and Australia' Part 1 17(6) *International Taxation* 40-55; Part 2 17(10) *International Taxation* 42-54.
98. Rider C, Hong L, O'Connell A, STEWART M, Herring M. *Taxation Problems in the Commercialisation of Intellectual Property* (2006) IPRIA Report 2006/01 www.ipria.org
99. STEWART, M (2006) *New Research on Tax Law and Political Institutions* (Introduction) in Stewart, M (ed) *Tax Law and Political Institutions* (Federation Press: Sydney) 1-9.
100. STEWART, M (2005) 'Taxes and Justice in Context', Invited comment on Murphy L. and Nagel T., *The Myth of Ownership: Taxes and Justice* 30 *Australian Journal of Legal Philosophy* 133-142.
101. STEWART, M (2005) 'Venture Capital Tax Concessions in Australia and NZ', *IPRIA Working Paper 2005/02* www.ipria.org (53 pages).
102. STEWART, M (2002) 'Global Trajectories of Tax Reform: Mapping Tax Reform in Developing and Transition Countries' *Melbourne Law School Public Law and Legal Theory Working Paper*, SSRN (52 pages).
103. STEWART, M (2001) 'Capital Allowances: Working Through Some of the Issues' 36 *Taxation in Australia* 255-264.
104. STEWART, M (1999) 'The 'Aha' Experience: Comparative Income Tax Systems' 19(4) *Tax Notes International* 1323-1332.
105. *STEWART, M (1999) 'Annotations to the Social Security Act 1991, 4th ed, Allan Anworth' 24(6) *Alternative Law Journal* 313-314.
106. *STEWART, M and Walker, K (1996) 'Public and Private: Feminist Legal Debates' 7 *Australian Feminist Law Journal* 189-195
107. *Williamson, S and STEWART, M (1994) 'CGT: Restrictive Covenants and Trade Ties' 6 *Journal of Australian Taxation* 2-4
108. *STEWART, M (1995) 'Griffin and Elliot v Marsh' 24 *Australian Tax Review* 57-64.

ENGAGEMENT: SELECTED SHORT ARTICLES, OP EDS, BLOG POSTS, MEDIA

In 2015, I won the Vice-Chancellor's Awards for Best Op-Ed and for best Media Engagement at the Australian National University.

SHORT ARTICLES, OP-EDS, BLOG POSTS (last 3 years)

- Stewart, M (2018), Mothers Have Little to Show for Extra Days of Work Under New Tax Changes, Austaxpolicy: Tax and Transfer Policy Blog, 21 June 2018, Available from: <http://www.austaxpolicy.com/mothers-little-show-extra-days-work-new-tax-changes/>; originally published at The Conversation, <https://theconversation.com/mothers-have-little-to-show-for-extra-days-of-work-under-new-tax-changes-98467>
- Stewart, M (2018), Budget Forum 2018: Tax Caps and Tax Cuts: Good for Australia?, Austaxpolicy: Tax and Transfer Policy Blog, 14 May 2018, Available from: <http://www.austaxpolicy.com/budget-forum-2018-tax-caps-tax-cuts-good-australia/>
- Stewart, M & Wong, T (2018), Open Budget Survey 2017 Part 2: What Can Australia Do to Improve Our Budget Process?, Austaxpolicy: Tax and Transfer Policy Blog, 2 May 2018, Available from: <http://www.austaxpolicy.com/open-budget-survey-2017-part-2-budget-process/>
- Stewart, M and Wong T (2018) Open Budget Survey 2017: How Transparent is the Australian Budget?, 20 March, <http://www.austaxpolicy.com/open-budget-survey-2017-transparent-australian-budget-part-1/>
- Stewart, M and Wong, T (2018) New Zealand, US and UK outrank Australia in scores on budget transparency, 20 March, *The Conversation*, <https://theconversation.com/new-zealand-us-and-uk-outrank-australia-in-scores-on-budget-transparency-93641>
- Ingles, D and Stewart, M (2018) How the Government can Pay for its Proposed Company Tax Cuts, 9 March <http://www.austaxpolicy.com/how-government-can-pay-proposed-company-tax-cuts/> (first

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- Wong, T and Stewart, M (2017) New Approaches to Tax and Welfare in Australia and Korea, 13 December, <http://www.austaxpolicy.com/new-approaches-tax-welfare-australia-korea/>
- Stewart, M (2017) New Tax Treaty Will Close Loopholes That Allow Multinationals to Avoid Tax, 16 June
- Stewart, M (2017) Budget Forum 2017/Women in Economics: Tax, Transfers and Budget Fairness, 30 May
- Ingles, David and Stewart, Miranda (2016) Election 2016 debate: are Scott Morrison's budget super changes retrospective? *Australian Financial Review*, 9 May 2016
- The Contradictions of International Tax, Australian Institute of International Affairs, 11 August 2016, http://www.internationalaffairs.org.au/australian_outlook/the-contradictions-of-international-tax/
- Stewart, Miranda, Ingles, David, Pota, Shuchita and Thomas, Steve, Election 2016: Tax Policies of the Major Parties, Part I <http://www.austaxpolicy.com/1274-2/> and Part II <http://www.austaxpolicy.com/election-2016-tax-policies-of-the-major-parties-part-ii/>
- Ideas for Australia, Five Ideas to fix Australia's tax system, *The Conversation* 21 April 2016. Included in Ideas for Australia: 10 Big Issues for Election 2016 and beyond: Sydney, 2016
- Gender neutral policies are a myth: why we need a woman's budget, *The Conversation*, 16 March 2016 and at Austaxpolicy.com <http://www.austaxpolicy.com/813-2/>
- Ingles, David and Stewart, Miranda (2016) Tax white paper: Our pension is too mean, our super tax concessions too generous, *The Age*, 13 January 2016
- FactCheck: is Australia spending over \$100m a day more than collected in revenue? *The Conversation*, 13 February 2015
- It's time to choose what kind of tax system we want. *The Conversation*, 2 March 2015
- 'Hockey's tax principles are on the money - now he must follow up', ABC The Drum, 16 July 2015
- 'Bitcoin ruling still doesn't answer which country has the right to tax' *The Conversation* (with Joel Emery), 28 August 2014
- 'Navigating international tax', *Advance*, Crawford School's quarterly public policy magazine - June-August 2014
- Renewing Australian federalism - *The Conversation*, 15 September 2014 (Major Edited Blog Topic including more than 10 invited pieces, my own piece, recordings and live engagement).

SUBMISSIONS AND TESTIMONY TO PARLIAMENTARY AND GOVERNMENT INQUIRIES (last 3 years)

- Submission to Senate Economics and References Committee Inquiry into Treasury Laws Amendment (Personal Income Tax Plan) Bill 2018 (1 June 2018) and Supplementary Submission (14 June 2018) and Invited Testimony.
- Submission to Inspector-General of Taxation, Inquiry into Garnishee Orders (with Emily Millane) (June 2018; confidential).
- Submission to Senate Economics Committee Inquiry into Economic Security for Women in Retirement, 23 November 2016
- Submission to Tranche I 2016 superannuation changes (September 2016) (with David Ingles, Emily Millane)
- Submission to Tranche II 2016 superannuation changes (September 2016) (with David Ingles, Emily Millane)
- Submission to Tranche III 2016 superannuation changes (October 2016) (with David Ingles, Emily Millane)
- Submission to Treasury Discussion Paper on the GST Treatment of Digital Currency, 3 June 2016 (with Joel Emery)
- Submission to Senate Community Affairs Legislation Committee Social Services Legislation Amendment (Fair and Sustainable Pensions) Bill, 12 June 2016 (with David Ingles)
- 'Inquiry into corporate tax avoidance', Testimony to Senate Economics References Committee, 10 April 2015.

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- Submission to Senate Standing Committee on Economics, Inquiry into Digital Currencies: Submission (with Joel Emery)
- Roundtable on Digital Currencies, with Senators Dastyari and Canavan, 12 February 2015 (with the Vice-Chancellor and colleagues from ANU).
- Meeting, Assistant Treasurer the Hon Josh Frydenberg MP (with John Hewson), 4 March 2015
- Panel on Federalism Reform, Hosted by Senator Linda Reynolds (with John Hewson, John Wanna, Glenn Withers), Parliament House, 26 March 2015
- Senate Economics References Committee, Inquiry into Corporate Tax Avoidance and Aggressive Minimisation, 10 April 2015, Submission on LuxLeaks (with Joel Emery). Testimony by Miranda Stewart).

MEDIA INTERVIEWS AND APPEARANCES (selected)

Numerous radio, blog and social media interviews about the tax system and tax reform.

- ABC Radio and Podcast, Rear Vision, Tax and Happiness, 8 July 2018 (with Keri Phillips), Interview
- [Why you should keep paying the 'tampon tax'](#), The Sydney Morning Herald, 18 June 2018 by Jessica Irvine, Miranda Stewart comments
- [Miranda Stewart speaks to 'The Business'](#), ABC 18 June 2018
- [Work to barely pay for returning mothers even after budget changes](#), Senate inquiry told, The Sydney Morning Herald, 17 June 2018 by Peter Martin, Miranda Stewart comments
- [Pink tax versus blue tax: the case for taxing women lightly](#), The Sydney Morning Herald, 13 June by Peter Martin, Miranda Stewart comments
- [Pink and Blue forms: is gender-based tax really as crazy as it sounds?](#), The Guardian, 8 June 2018 by Gareth Hutchens, Miranda Stewart comments during a public hearing from government's income tax plan
- ABC Q&A, Live broadcast, 15 May 2017 (with Tony Jones as host; Chris Bowen Shadow Treasurer, Simon Birmingham, Minister for Education, Larissa Waters, Greens Senator, Innes Willox, Australian Industry Group)
- ABC Radio National Talks: Fixing Australia's Democracy, Presentation and podcast, 23 June 2016, <http://www.abc.net.au/radionational/programs/latenightlive/rn-talks-scraping-they-system/7532814>
- GST increase in Australia: Winners and losers of tax changes, news.com.au, 22 July 2015 (comment)
- FactCheck: is 50 per cent of all income tax in Australia paid by 10 per cent of the working population? The Conversation, 28 July 2015 (reviewer)
- Being female is bad for your wealth, Australian Financial Review, 29 July 2015 (comment)
- Why the hard sell on personal income tax cuts? ABC The Drum, 25 August 2015
- Will Turnbull take up the GST challenge? ABC The Drum, 16 September 2015
- FactCheck: Has the government introduced 17 new taxes? The Conversation, 17 September 2015 (reviewer)
- Five ways to make state taxes fair and more efficient, The Age, 22 September 2015 (with John Freebairn)
- ABC, The Drum live, 2 November 2015 (interview)
- ABC 7.30 Report, 2 November 2015 (interview)
- Cryptocurrencies: what to study until there's a 'bachelor of bitcoin', The Sydney Morning Herald, 5 November 2015 (comment)
- Tax white paper: Our pension is too mean, our super tax concessions too generous, The Age, 13 January 2016 (with David Ingles)
- What's the fuss about tax reform? ABC radio, 8 February 2016 (interview)
- Tax and tax reform in Australia, ABC radio, 14 February 2016 (interview)
- Election 2016 debate: are Scott Morrison's budget super changes retrospective? Australian Financial Review, 9 May 2016 (with David Ingles)
- How our tax system favours the wealthy, ABC radio, 16 February 2016 (interview)
- Sky News Live with Peter Van Onselen, 'Tax reform' Policy Panel, 19 May 2016 (interview panel)
- ABC TV Local 7pm News (interview), 8 June 2016
- ABC Radio National, RN Talks: Fixing the system, presenter Fran Kelly, guests John Keane, Philippa Collin, Miranda Stewart, Ian Marsh, 23 June 2016

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- Labor Senator Jenny McAllister calls for party to back parental leave superannuation policy, ABC News, by Eliza Borrello (Miranda Stewart comments) 29 July 2016
- 'Should the Treasurer be worried about the number of 'zero net taxpayers'?' The Sydney Morning Herald (with Peter Whiteford) November 3, 2016
- 'Consider Republicans' tax plan, says economist Ross Garnaut', The Sydney Morning Herald, by Patrick Hatch (Miranda Stewart comments) April 12, 2017
- 'Australia could follow US with any corporate tax changes', The Constant Investor, by Alan Kohler (Miranda Stewart interview) April 20, 2017
- 'Global oil giant Chevron loses to Australian Tax Office in landmark tax case', Xinhuanet by Will Koulouris (Miranda Stewart comments) April 26, 2017
- ABC Radio National (Phillip Adams) (various) *Late Night Live*
- Devil's Avocado Blog Interview, 2015 (<http://www.hookturn.com.au/devilsavocado/10>)
- 'Lower, simpler, fairer' taxes within reach, though all governments must be on-board', The Canberra Times 6 April 2015
- 'Creating a tax system that is fair to all', The Canberra Times, 10 September 2014