

**CURRICULUM VITAE
MIRANDA L STEWART**

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Miranda Stewart teaches, researches and advises on taxation and welfare 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 to support democracies nationally and globally.

EMPLOYMENT

2012-	Professor, Melbourne Law School, University of Melbourne
2019-	Director of Tax Studies and the Tax Group, Melbourne Law School
2018-	Fellow, Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University
2014-2017	Professor and Inaugural Director, Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University
2011-2013	Associate Dean (Engagement), Melbourne Law School
2007-2013	Director (or co-Director), Taxation Studies, Melbourne Law School
2007-2011	Associate Professor, Melbourne Law School
2000-2006	Senior Lecturer, Melbourne Law School
1998-2000	Assistant Professor, New York University School of Law, NY NY, USA
1994-1997	Solicitor, Arthur Robinson & Hedderwicks, Melbourne, Australia
1992-1994	Senior Policy Officer, Business Tax Policy and Legislation, Australian Taxation Office, Canberra, Australia
1990-1992	Cadet, Australian Taxation Office, Sydney

ACADEMIC QUALIFICATIONS

1998 LLM (Int'l Tax), New York University School of Law, NY NY, USA (1st in class)
1996 Grad Dip (Women's Studies) with Merit, Australian National University
1992 LLB (Hons First Class), Sydney Law School, University of Sydney
1990 BSc (Mathematics), University of Sydney

AWARDS

2018 AFR Woman of Influence (*Australian Financial Review*) (100 women)
2015 Vice-Chancellor's Award for Best Op-Ed and Best Media Engagement, Australian National University

PROFESSIONAL MEMBERSHIPS AND QUALIFICATIONS

Admitted to practice as a Barrister and Solicitor of the Supreme Court of Victoria and the High Court of Australia, 1995. Current legal practicing certificate (Victoria).

- Chartered Tax Advisor, The Tax Institute (Australia).
- Law Council of Australia, Tax Committee
- International Fiscal Association, the peak global organisation for international taxation, www.ifa.nl
 - President, Asia-Pacific Regional Committee (2 year term); formerly Deputy President (2 years)
 - Member, Permanent Scientific Committee (6 year term from 2016)
 - Member, Executive Committee, Australian Branch

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- Eminent Expert Group on Revenue Mobilisation and Public Expenditure of the United Nations Economic and Social Commission of the Asia Pacific, appointed December 2016 (by invitation)
- Member, Research Panel of the Australian Housing and Urban Research Institute (AHURI) (2015-2016)
- Governor, Australian Tax Research Foundation (2006-2009)
- Social Policy Committee, National Foundation for Australian Women
- Advisory Committee (Tax Policy), Australian Council of Social Service
- Editorial Board, Australasian Tax Teachers Association (Editorial Board);
- Member, Australian Law and Economics Association

CONSULTANCIES

- 2019-2020 Center for Budget and Policy Priorities, Open Budget Index, Australian Budget Transparency
- 2017-2018 Department of Prime Minister and Cabinet, *Gender analysis of public policy* (paid)
Commonwealth Grants Commission (paid)
- 2016-2018 Center for Budget and Policy Priorities, Open Budget Index, Australian Budget Transparency
Australian Treasury, Tax Policy Foundations Workshops (paid)
Department of Social Services (Cth), Tax-Welfare Policy Workshops (paid)
Australian Taxation Office, Tax Planning and Innovation Incentives Report (paid)
- 2015 Australian Taxation Office, *Payment Thinking* research consultancy (paid)
Australian Treasury, Tax Policy Foundations Workshops (paid)
Department of Social Services (Cth), Tax-Welfare Policy Workshops (paid)
Department of Industry (Cth), Tax and Business Workshop (paid)
- 2013-14 Department of Industry, Extractive Industries Transparency Initiative Pilot – Report on
Transparency in Resource Agreements with Indigenous People (with M Tehan) (paid)
- 2013 Australian Treasury, Taxation of Native Title and Traditional Owner Benefits Working Group
<http://www.treasury.gov.au/Policy-Topics/Taxation/Native-Title-Working-Group>
- 2012-13 Australian Treasury, Not for profits Tax Concession Working Group,
<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2012/Tax-concessions-for-the-not-for-profit-sector> (pro bono)
- 2011-12 Iraqi Tax Officials – Tax Law and Policy Course, Austraining funded by AusAID (16-21 May
2011; 11-16 July 2010): training consultancy led by me with colleagues in Tax Group and
Faculty of Economics (paid)
- 2011-12 *International Budget Project* (www.internationalbudget.org, US Centre on Budget and Policy
Priorities, Washington DC, USA): *Report on tax expenditures in developing countries* (with
Mark Burton) (paid)
- 2008-09 Australian Treasury (Henry Tax Review), *Housing Taxation and Transfers* (with Professor
Gavin Wood, economist, RMIT Australian Housing and Urban Research Institute and Rachel
Ong, economist, Curtin University) published at www.taxreview.treasury.gov.au (paid)
- 2004-09 *Consultant*, Greenwoods & Freehills, boutique tax firm, Melbourne (paid)
- 2008 KPMG, NT Government Department of Business Economic and Regional Development,
*Review of Tax Incentives and Other Mechanisms for Stimulating Investment and Economic
Activity on Aboriginal Land* (paid)
- 2007 Human Rights and Equal Opportunity Commission (Cth), *National Inquiry into Discrimination
against Same Sex Couples in Federal Law*, advice on tax and superannuation in 2007 (paid)
- 2001-03 *Special Counsel*, Deacons Lawyers, Melbourne (paid)

INTERNATIONAL AFFILIATIONS AND VISITS

- 2017 Distinguished Visiting Fellow, University of Toronto Faculty of Law (January) (paid)
Teaching Tax, Government and Inequality
- 2016 Visiting Fellow, New York University School of Law, NY NY, USA (1 month)
Visiting Fellow, University of Florida Levin College of Law (1 week) (paid)
- 2014 Sabbatical Visitor, Victoria University School of Law, Wellington, NZ (2 months)
- 2010 Visiting Fellow, Oxford University Faculty of Law, Christ Church College, funded by
Melbourne-Oxford Faculty Exchange (3 months).
- 2010 Victoria University of Wellington, New Zealand, Business School

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- 2008 Visiting Professor, Brooklyn Law School, NY, USA, Symposium, *Ruling the World: Generating International Legal Norms* (1 week)
- 2007-2005 *International Research Fellow*, Centre for Business Taxation, Oxford University
- 2005 Sabbatical visitor, University of Sydney Law School; University of NSW (ATAX) (3 months)
- 2004 University of Arizona James E Rogers College of Law, USA (4 weeks)
- 2000, 2001 Visiting lecturer, Osgoode Hall Law School, York University, Toronto, Canada.
Teaching Overview of US Taxation and Recent Developments

RESEARCH GRANTS

- 2016 **ARC Discovery Grant DP170104244** (2017-2019), *Are tax base erosion and profit shifting counter-measures effective?* with lead CI Alfred Tran (\$391,000)
- ARC Linkage Grant LP160100810** (2016-2018), *Applying Behavioural Insights to the Tax System in Australia* with Nicholas Biddle, Robert Breunig, Mathias Sinning, partner Australian Taxation Office (\$217,000)
- Australia-Korea Foundation** (Department of Foreign Affairs and Trade) (2017-2018) *New approaches to tax and welfare systems* (\$40,000 to run two research workshops in collaboration with Korean partners at the University of Seoul and Korea Institute of Public Finance and other Australian researchers)
- Asia Pacific Innovation Program**, Research Development Award, College of Asia and the Pacific, Australian National University, *Developing and trialling a gender budget framework for breastfeeding to advance maternal and child health and gender equality* (2017) (with Associate Professor Dr Julie Smith and Dr Monica Costa) (\$14,613)
- Asia Pacific Innovation Program**, Research Development Award, College of Asia and the Pacific, Australian National University, *New Approaches to Social Policy* (Distinguished Visitor Professor Jane Millar) (2017) (\$7,500)
- 2015 **Academy of Social Sciences of Australia**, *Gender Equality in Australia's Tax and Transfer System* Research Workshop Grant (\$9,000)
- Gender Institute, Australian National University**, *Public Lecture Grant – Gender and Tax/Transfers*, (\$4,000)
- 2013-2015 **Melbourne School of Government, Victorian Department of Premier and Cabinet**, *Renewing Australian Federalism* (\$160,000) with Cheryl Saunders, Michael Crommelin, John Freebairn, Hielke Buddelmeyer, Brian Galligan, Scott Brenton
- 2011-2013 **Norway Government**, *Feminist Studies on Taxation and Budgeting (FemTax)*, Euros 56,000
- 2010-2013 **Oxford-Melbourne Research Partnership grant** (£14,000), *A study of the interplay between sham transactions, judicial and statutory anti-avoidance rules and the doctrine of abuse of rights in Australian and UK tax law* with Edwin Simpson, Oxford University Faculty of Law.
- 2009-2012 **ARC Discovery Grant DP1095054** *Defining, regulating and taxing the not-for-profit sector in Australia: Law and policy for the 21st century* (\$386,000) with lead CI Ann O'Connell and Matthew Harding
- 2009-2012 **ARC Linkage Grant LP0990125** *Poverty in the Midst of Plenty: Economic Empowerment, Wealth Creation and Institutional Reform for Sustainable Indigenous and Local Communities* (\$480,000), partners Rio Tinto, Santos, Woodside, federal Department of Family and Housing, Community Services and Indigenous Affairs (FaHCSIA) and Marnda Mia (\$1,055,000). Marcia Langton, Lee Godden, Maureen Tehan (University of Melbourne); Lisa Strelein (Australian Institute of Aboriginal and Torres Strait Islander Studies); John Taylor (ANU Centre for Aboriginal Economic Policy Research); Ciaran O'Fairchaellaigh (Griffith).
- 2010 **Melbourne University Seed Grant** (\$28,000) *Intimate Partner Violence and Women's Economic Security across the Lifecourse*, pilot study (with Professor Humphreys, School of Social Work and McCaughey Centre).
- 2010 **International Public Lecture Series Grant**, University of Melbourne (Professor Nancy Polikoff, American University Law School) (\$10,000)
- 2009-2013 University of Melbourne Law School with Native Title Services Victoria, Knowledge Transfer Grant, *Harnessing Legal Resources for Indigenous Empowerment* (\$10,000)

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- 2004 **Intellectual Property Research Institute of Australia (IPRIA)**, *Taxation and the commercialization of intellectual property* (with Cameron Rider, Ann O'Connell).
- 2000-2001 **ARC Large Grant 93/00568**, *Formulating an International Tax Framework Appropriate for Conduit Investment* (added as CI).
- 2001 **Melbourne Law School Research Grant**, Global Trajectories of Tax Reform (\$9,000).

RESEARCH SUPERVISION (last 3 years)

Postdoctoral fellow

Dr Li Hui, Chinese University of Politics and Law, Beijing (MLS) (2017)

PhD supervision

Emily Millane (ANU)

Song Burui (ANU)

Wendy Heatley (ANU)

Christine Yao (ANU)

Lily O'Neill (Uni of Melbourne) *completed*

Masters Public Policy research supervision

Teck Chi Wong (ANU)

Maria Sandal Guzman (ANU)

Australian Tax Office Research Secondments (substantial papers)

Andre Moore

Melissa Ogiers

Chris Leech

EDITORIAL AND REFEREEING

2016- Editor, *Austaxpolicy.com blog* (with Mathias Sinning)

2018 Guest Editor, *Australian Tax Forum* Special issue: Corporate Tax Reform

2015 Guest Editor, *Australian Tax Forum* Special Issue: The Income Tax at 100 Years
Guest Editor, *Journal of International Taxation* Special Issue: The Future of BEPS (with Graeme Cooper)

2009- Editorial Board, *New Zealand Journal of Taxation Law and Policy*

2005- Editorial Board, *Journal of the Australasian Tax Teachers Association*

2006 Guest Editor, 'Old Taxes in a New World' *JATTA* (2006) Vol 2(1)

Guest Editor, 'The Politics of Tax Reform', *Law in Context*, Vol 24(2)

Grant review: ARC Grant Assessor; International Reviewer for European Science Foundation and Social Sciences and Humanities Research Council of Canada; funded international reviewer for the Austrian Science Fund for establishment by Vienna University of Economics and Business Administration of the Institute for Austrian and International Tax.

Judge of academic prizes/awards:

2018- IBFD Frans Vanistendael Award for International Tax Law (member of judging panel)

2017- International Fiscal Association, Presidents Young IFA Scientific Award (Chair of judging panel)

Academic referee: Book proposals, *Routledge, Edward Elgar, Cambridge University Press*; international and Australian journals including *National Tax Journal* (A*, US); *British Tax Review* (A*); *Journal of Psychology, Public Policy and Law* (US); *Australian Tax Forum* (A); *Federal Law Review* (A*); *Australian Journal of Family Law* (A); *New Zealand Journal of Tax Law and Policy* (B); *Australian Journal of Asian Law*; *Adelaide Law Review*; *Journal of Australasian Tax Teachers Association*; *Australian Business Law Review*; *Media & Arts Law Review*; *Indigenous Law Review*; *Australian Institute of Aboriginal and Islander Studies*; *Asia Pacific Policy Studies*; *Sydney Law Review*; *Melbourne University Law Review*.

EXECUTIVE EDUCATION Various courses on tax and transfer policy, gender and public policy for government departments, the private sector and through universities.

TEACHING Various JD, Masters graduate programs: Crawford School of Public Policy, The Australian National University; Melbourne Law School, the University of Melbourne and internationally.

PUBLICATIONS: See separate list