

SAT PAL KHATTAR PROFESSORIAL LECTURE

THE FUTURE OF TAX JURISDICTION

Professor Miranda Stewart

Professor of Law
Melbourne Law School

Chairperson: Associate Professor Stephen Phua
NUS Law

THURSDAY, 17 FEBRUARY 2022
5.30 PM to 7.00 PM (SGT)
(via ZOOM)

This lecture explores the history and future of tax jurisdiction in a global digital era. Tax jurisdiction is a function of state capacity, technology and politics. It reflects changing labour and capital relations and only partly depends on territorial boundaries. Tax concepts of residence and source have changed over time as the capability to tax mobile consumption, labour and capital changes. Governments extend or retract tax jurisdiction over income, entities and activities outside their territory. Tax jurisdiction is changed by cooperation between states, which has grown significantly in the last decade, although states continue to compete in some important respects. This lecture considers some examples of the evolution of tax jurisdiction including the recent global deal for taxation of multinational enterprises.



ABOUT THE SPEAKER

Miranda Stewart is a Professor at Melbourne Law School, the University of Melbourne, where she is Director of Tax Studies and an Honorary Professor at the Crawford School of Public Policy, The Australian National University. Miranda is affiliated with the Tax and Transfer Policy Institute funded by the Australian Treasury, and was its inaugural Director from 2014 to 2017. Miranda researches and teaches on a wide range of tax law and policy topics. Books include *Tax, Social Policy and Gender* (ed ANU Press, 2017), *Sham Transactions* (ed OUP, 2014, with E Simpson) and *Death and Taxes* (2022, 8th ed with M Flynn). Miranda's latest book *Tax and Government in the 21st Century* is forthcoming with Cambridge University Press in 2022.

PROGRAMME

- 5.00 PM Login in by Zoom Participants
- 5.30 PM Welcome address by Professor Simon Chesterman, Dean, NUS Law
- 5.35 PM Professorial Lecture
- 6.35 PM Q&A Session
- 7.00 PM End of Professorial Lecture

REGISTRATION

There is no registration fee for this lecture. Visit <https://bit.ly/33PjaSK> or Scan the QR Code below to register by noon, Monday 14 February 2022.



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CPD POINTS



Public CPD Point: 1
Practice Area: Tax
Training Level: Foundation

Participants who wish to obtain CPD Points are reminded that they must comply strictly with the Attendance Policy set out in the CPD Guidelines. For this activity, this includes logging in at the start of the webinar and logging out at the conclusion of the webinar in the manner required by the organiser, and not being away from the entire activity for more than 15 minutes. Participants who do not comply with the Attendance Policy will not be able to obtain CPD Points for attending the activity. Please refer to <http://www.sileCPDcentre.sg> for more information.