

TRANSNATIONAL TAX LAW: REALITY OR FICTION, FUTURE OR NOW?

BY

Professor Miranda Stewart

Tax and Transfer Policy Institute, Australian National University

*Chairperson: Associate Professor Stephen Phua*01ST FEBRUARY 2016 (MONDAY)

10.00 AM – 11.30 AM

NUS LAW (BUKIT TIMAH CAMPUS)

EU TONG SEN BUILDING, LEVEL 1, LEE SHERIDAN CONFERENCE ROOM

ABSTRACT

There is an increasing contemporary literature on transnational law. In the tax law context, there is a substantial literature on international tax law, including in bilateral and multilateral treaties and even suggested as international customary law (Avi-Yonah 2006). Recently, Genschel and Rixen (2015) have analysed what they term a “transnational legal order” of international tax. Yet tax law has historically been seen as a bastion and expression of national sovereignty, funding public goods in the nation state. What does it mean to identify a transnational tax legal order? Does transnational tax law really exist? If so, what is its authority and legitimacy? Who are its subjects and its agents? How is it enacted, interpreted and enforced in national or international spheres and how is it embedded in practice? This paper will explore these questions through examining some case studies, including recent developments in base erosion and profit shifting (BEPS) reforms especially anti-abuse rules and tax administrative and information rules that support the developing transnational networks of tax administration.

ABOUT THE SPEAKER



Miranda Stewart is Professor and Director of the Tax and Transfer Policy Institute, Crawford School of Public Policy at the Australian National University in Canberra. Miranda researches widely on tax law and policy, including taxation of business entities in the context of globalisation; tax and development; and legitimacy of tax reform and institutions nationally and internationally. Recent books include as co-editor, *Not for Profits Law* (Cambridge University Press, 2014); *Sham Transactions* (Oxford University Press, 2013); *Tax, Law and Development* (Edward Elgar, 2013). Miranda is co-author of *Death and Taxes* (Thomson Reuters, 6th ed, 2014) and *Cooper Krever Vann's Income Taxation Commentary and Materials* (Thomson Reuters, 7th ed, 2012). She also holds an affiliation as a Professor at Melbourne Law School, University of Melbourne and previously taught at New York University School of Law, NY, USA and worked in private legal practice and in government. Miranda sits on the Permanent Scientific Committee of the International Fiscal Association and is a Fellow of the Centre for Business Taxation at Oxford University.

REGISTRATION

There is no registration fee for this seminar but seats are limited. Light snack and drinks will be provided.

Closing Date: 28 January 2016 (Thursday) 12 noon

For enquiries, please contact Ms Phoebe Oo at clb@nus.edu.sg

Click [here](#) to register
or scan the QR Code:



Supported by:



NUS Law, Centre for Law & Business

The Centre for Law & Business seeks to enhance and promote research and educational opportunities for faculty, students, legal practitioners and business executives who share a common interest in the fields of Law, Business and Economics. Website: <http://law.nus.edu.sg/clb>