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AIFL Seminar

**Achieving Tax Reform:
Consultation in a Tax Policy Network**

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**Monday, 23 June 2008, 1:00 – 2:00 pm
Room 303, 3/F KK Leung Building, University of Hong Kong**

The Australian government has recently paid increased attention to consultation in business tax reform. Consultation is generally seen to be a “good thing” that helps to achieve successful tax reform but a conceptual framework for analysing consultation processes is lacking. This paper argues that we can best understand business tax consultation using the concept of a policy network that reflects a mode of governance extending beyond the formal boundaries of government. The paper considers examples of consultation in an Australian business tax policy network. Finally, it identifies problems and issues with current consultation processes and how the tax policy network can be made more effective. Given that Hong Kong’s recent attempts tax reform consultation proved less effective than the HKSAR Government hoped, there may be some useful lessons for future Hong Kong tax reform initiatives to be gleaned from the Australian experience.

Miranda Stewart is an Associate Professor at the University of Melbourne Law School. She has previous experience teaching in the tax program at New York University Law School; in tax policy and legislation in the Australian Tax Office and in tax advising and litigation for large businesses with Arthur Robinson & Hedderwicks. Miranda has published refereed articles in a wide range of national and international journals including in the *British Tax Review*, *Tax Law Review (US)*, *Australian Tax Forum*, *Journal of International Taxation* and in books published by the International Bureau of Fiscal Documentation and Australian Tax Research Foundation. Her research is on the politics and processes of tax reform; business tax incentives for venture capital and taxation of corporations, partnerships, managed funds and trusts; sustainability and success of tax reform and tax and distributive justice. She teaches postgraduate tax courses including *Corporate Tax*, *Fiscal Reform and Development* and *Taxation of Small and Medium Enterprises*. She consults with specialist tax firm Greenwoods & Freehills.

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