Call for Applications

PhD Scholarship: Tax, Wealth and Justice

Applications are invited from suitably qualified scholars for a PhD scholarship to undertake a higher degree by research, funded by an Australian Research Council Discovery Project Sharing the Wealth: Tax and Justice in a Slow Growth Era. The PhD candidate will be located at the Melbourne Law School under the primary supervision of Professor Miranda Stewart and will be co-supervised by Associate Professor in Philosophy Daniel Halliday, University of Melbourne, and other suitable supervisors as agreed.

Applications close Friday 27 August 2021

The project Sharing the Wealth: Tax and Justice in a Slow Growth Era aims to address fundamental problems of injustice in taxation emerging in 21st century conditions of slowed economic growth, wage stagnation, wealth inequality, population aging and longevity. The project will apply interdisciplinary approaches to update frameworks for justice in taxation. The project will address the design of tax law in response to revised theory and policy for tax justice and wealth, including tax reform proposals to benefit policy makers and enrich public debate.

The PhD scholarship is aimed at supporting the candidate to address the research gap in Australian tax law and legal theory about the taxation of wealth and assets. The PhD candidate will be supervised by, and work directly with, leading law and philosophy researchers on tax, wealth and justice in Australia and the United States. The successful candidate would propose a thesis topic on a relevant topic in this field.

Examples of research topics include, but are not limited to:

- The history and/or future of inheritance tax laws in Australia, the United States or other countries;
- Theory, policy or design of an inheritance or wealth tax, or specific taxes on wealth or capital;
- Tax bases of income, consumption and wealth and their role in addressing tax justice;
- Tax law and its relationship with wealth including its relationship to other areas of law and policy;
- Taxation of the family, gender inequality and wealth inequality;
- Theories of tax justice in 21st century conditions.

We are seeking PhD proposals that meet the following criteria:

- Grounded in a theoretical context that engages with theories of justice, for example in legal, philosophical, or political economy disciplines;
- Addressing contemporary real-world conditions demonstrated in data on inequality, an ageing and longer-lived population, declining fertility, and gender inequality;
- Aims to influence tax policy or law in Australia, the US or in general;
- Aims to engage with public debates about justice, wealth, and taxes.

Eligibility

Applicants must be eligible for acceptance by the University of Melbourne into a PhD program and the scholarship is conditional upon acceptance into the PhD program. As this Scholarship is hosted by the Melbourne Law School, the applicant will need to meet the entry requirements of the Law School PhD program. In this regard, having a prior JD or LLB qualification is relevant but may not be essential, depending on the application, project and other qualifications. By the commencement of the program,
applicants must have completed an accredited fourth year program at Honours 1 or Honours 1 equivalence level, or at an Honours 2 level with an outstanding record of professional or research achievements since graduation. (See MLS eligibility requirements for more information).

Applicants must be available to commence in Semester 1, 2022.

The scholarship benefits include:
- Fee offset (full fee-exemption)
- Stipend of $31,200 per annum pro rata (2022 full-time study rate) for 3.5 years
- Allowances as per the Graduate Research Scholarship Terms & Conditions

As the candidate will be based in Law, they will additionally have access to up to $7500 in research support funds over the course of their candidature, and a host of other MLS initiatives. The candidate will also have the opportunity to carry out paid research to support the project, as relevant.

Applications
In the first instance, applicants should submit the following addressed to lead supervisor Professor Miranda Stewart at the MLS Tax Group, law-tax@unimelb.edu.au by Friday 27 August 2021:
- Full CV (including publications, if relevant)
- All prior undergraduate and graduate academic transcripts
- Information on prior research completed (e.g. Honours thesis, Masters thesis)
- Research proposal of two pages (maximum); this may be at the general “ideas” stage, or an expression of interest in an identified area of research set out above.

If shortlisted, an applicant will be asked to provide the following before Friday 17 September 2021:
- Two referee reports about the candidate. To maintain confidentiality, the referee reports are to be sent directly from the referees to law-tax@unimelb.edu.au
- A more substantial research proposal (1,500 to 2,000 words), or a writing sample of a substantial assessed research paper or thesis by the applicant, as agreed.

If you have any questions please contact Professor Miranda Stewart at law-tax@unimelb.edu.au.

Key Dates

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<tr>
<th>Date</th>
<th>Action</th>
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<tbody>
<tr>
<td>Monday 26 July 2021</td>
<td>PhD scholarship application submission opens</td>
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<tr>
<td>Friday 27 August 2021</td>
<td>Application submission closes</td>
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<tr>
<td>Monday 13 September 2021</td>
<td>Shortlisted applicants advised</td>
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<tr>
<td>Monday 11 October 2021</td>
<td>Shortlisted applicants provide referee reports and 1500-2000 word research proposal</td>
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<tr>
<td>Wednesday 20 – Friday 22 October 2021</td>
<td>Shortlist interviews (in person or Zoom)</td>
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<td>Wednesday 27 October</td>
<td>Successful candidate notified</td>
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<tr>
<td>Friday 5 November 2022</td>
<td>Successful candidate submits University of Melbourne Graduate Research Application Form online</td>
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<tr>
<td>28 February 2022</td>
<td>Candidature commences with cohort</td>
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