

## UNSW Business School/ Taxation and Business Law

# Past Research Fellows

**2017**

### **Professor Annet Wanyana Oguttu**

Annet Wanyana Oguttu is a professor of tax law at the University of South Africa. She holds a Doctorate in tax law, a Masters in tax law, LLB degree, HDip International Tax Law and a Diploma in Legal Practice. She has published many articles on international tax law topics in internationally accredited journals and is a rated researcher under South Africa's National Research Foundation. She is the author of "International Tax Law: Offshore Tax Avoidance in South Africa" (Juta, 2015) and a co-author of "Tax Law: An Introduction" (Juta, 2013). In 2014 the President of South Africa appointed her as one of the Commissioners of the South African Law Reform Commission. In 2013, South Africa's Minister of Finance appointed her as a member of the Davis Tax Committee to assess South Africa's tax policy framework - she chairs the BEPS Subcommittee. In 2012, the UN/DESA enlisted her as a member of the "Expert Group to Developed a UN Course on Double Tax Treaties" and in 2015 the UNECA also enlisted her to write the South African report on "Domestic Revenue Mobilisation in Africa". She has been a visiting professor - lecturing international tax law and tax treaties at the University of Pretoria, the University of Johannesburg, at the African Tax Institute and at the Academy of Public Finance (Vienna University of Economic and Business in Austria). She is the Board President of the South African Institute of Tax Practitioners; a Board member of the South African Fiscal Association and of the African Tax Research Network - based at the African Tax Administration Forum. Annet is awarded the 2017 Abe Greenbaum Fellowship and will be working with Dr Ann Kayis-Kumar.

### **Professor Duoqi Xu**

Duoqi Xu is Professor of Law, at Shanghai Jiao Tong University KoGuan Law School, is Dawn Scholar of Shanghai, and was one of Ten Young Jurists of Shanghai in 2012. Professor Xu was a Fulbright visiting scholar at Harvard Law school from August 2016 to July 2017, and was a visiting scholar of Hauser Global Program at New York University from August 2008 to September 2009, a visiting scholar at Duke University 2013 and a visiting professor of Taiwan University in 2013. Professor Xu is the executive director of the Financial Law and Policy Centre and the founder and chief editor of the Journal of Internet Finance and Law. Professor Xu is the executive vice-chairperson of the Tax Law Research Association of Shanghai Law Society, the vice-chairperson of the Financial Law Research Association of Shanghai. She is also a mediator at the Shanghai International Economic and Trade Arbitration Commission, and an arbitrator at the Guangzhou Finance Arbitration Commission and Zhuhai (Hengqin) Finance Arbitration Commission. Duoqi is awarded the John Raneri Fellowship and will be working with Professor John Taylor.

### **Dr Jennifer L. L. Gant**

Jennifer Gant is an undergraduate (LLB) lecturer in contract law, commercial law, and jurisprudence; LLM module leader and lecturer in a number of insolvency related subjects; and course leader for a distance learning LLM course in legal practice. She is also a non-practising employment law solicitor of the United Kingdom and Wales and holds an MBA, an LLM in Insolvency and Employment Law, and has qualifications in French and Italian. She completed her PhD under the supervision of Professors David Burdette and Paul Omar, the focus of which was on business transfers occurring out of corporate rescue procedures and the application of the Acquired Rights Directive in the United Kingdom and France. Her research interests include insolvency and corporate rescue, corporate law, comparative law, social policy, employment and labour law, legal history, legal theory, and contract and commercial law. Jennifer is the house editor of the journal published by the Centre for Business and Insolvency Law at Nottingham Trent University, the Nottingham Insolvency and Business Law e-Journal (NIBLeJ) and enjoys a position on the editorial board of the *European and International Insolvency Law Studies Series* by Eleven Publishing. She is also the current chair of the Younger Academics Network of Insolvency Law affiliated with INSOL Europe, also sitting on the board of that organisation. Jennifer has presented papers at numerous conferences, including INSOL Europe and INSOL

International Academics meetings, the Society of Legal Scholars, the Socio-Legal Studies Association Conferences, and the Young Academics Committee Annual Conference of the American Society of Comparative Law. Jennifer is awarded a Tax and Business Law Research Fellowship and will be working with Professor Jenny Buchan.

## **2016**

### **Professor Lynn Hodgkinson**

Lynn Hodgkinson is Professor of Accounting and Finance at Bangor Business School at the University of Wales, UK. Lynn was first appointed to Bangor Business School in 1987 following the completion of her PhD studies as a Research Officer at Plymouth Business School. She left Bangor to take up a senior lectureship at Liverpool University in 2002 but returned to Bangor as a senior lecturer in 2003 and became Professor of Accounting and Finance in 2006. Her recent publications include papers in *British Accounting Review*, *Journal of Business Finance and Accounting*, *Journal of Banking and Finance*, *European Financial Management and Corporate Governance: an International Review*. Her research interests the impact of taxation on corporate finance decisions, dividend policy, mergers and acquisitions and executive remuneration. Lynn has held visiting positions at the University of Sydney and with the New Zealand Treasury. Lynn was awarded an Atax Fellowship and worked with A/Professor Anil Hargovan.

### **Professor Neil H. Buchanan**

Neil H. Buchanan is Professor of Law at The George Washington University in Washington, D.C. He is both a legal academic and an economist, having earned a J.D. at the University of Michigan and Ph.D. from Harvard University. He teaches tax policy and tax law, and his research focuses on the economic effects of fiscal deficits and public debt, the importance of public retirement programs, and the intergenerational implications of the federal government's spending and taxing decisions.

### **Professor Wu Jian**

Wu Jian is Professor of Environmental Economics and Associate Dean in the School of Environmental and Natural Resources at Renmin University of China, Beijing. Professor Wu was awarded an Atax Fellowship and worked with Bill Butcher on environmental law issues.

## **2015**

### **Assistant Professor Timothy Todd**

Timothy Todd is an Assistant Professor of Law at the Liberty University School of Law, Virginia, USA and holds a Juris Doctor (summa cum laude). Tim visited the School of Taxation and Business law as the John Raneri Fellow in July 2015. Timothy worked with A/Professor Anil Hargovan on a research project focusing on the application of fiduciary duties to financially distressed entities and comparing the American and Australian approaches to this topic. This collaborative comparative analysis added to the scholarly contribution on a topic that continues to present vexing issues for the judiciary in both jurisdictions.

### **Senior Lecturer Benjamin Kujinga**

Benjamin Kujinga is a Senior Lecturer teaching tax law in the Department of Mercantile Law at the University of Pretoria, South Africa. Benjamin visited the School of Taxation and Business Law as the Abe Greenbaum Fellow in September 2015. He has a number of publications on the topic of General Anti-Avoidance Rules (GAARs) having completed a Doctoral thesis on the topic. Benjamin worked with Professor Michael Walpole and others on a comparative analysis of Australia's revised Part IVA and aspects of the UK's GAAR.

## **Head of Office of Tax Simplification (UK) Jeremy Sherwood**

Jeremy Sherwood is the Head of the Office of Tax Simplification (OTS) in the UK, a position he has held for the full five years of the existence of the body. He has spent over 25 years as a senior tax professional in HM Revenue and Customs and HM Treasury. While at the School of Taxation and Business Law, Jeremy worked with taxation academics on a project designed to evaluate the impact of the OTS in the UK since it was set up in 2010, and to consider the possibility of a similar institution being set up in Australia. Jeremy also delivered the School's Annual Thought Leadership Lecture on 'Tax Simplification in a Complex World'.

## **2014**

### **Dr Andrew Grainger**

Lecturer in Logistics and Supply Chain Management  
Nottingham University Business School

Andrew is recognised as a world leading expert in the field of international trade and customs facilitation. During his stay, Andrew collaborated with Professor Chris Evans and A/Professor Binh Tran-Nam on a pioneering study into the compliance costs of customs. The paper will be submitted to a top journal in the field of international business. Andrew, Chris and Binh also developed their ideas about linkages between customs compliance costs, trade and economic development with a particular focus on the Greater Mekong sub-region. Andrew presented a research seminar on customs facilitation at the end of his stay.

### **Dr Hyejung Byun**

#### **Assistant Professor, University of Seoul Law School**

Hyejung was appointed as the Abe Greenbaum Fellow and has considerable experience in tax law and administration in South Korea. Hyejung will work with Professor John Taylor on a comparative study on the tax effects of non-portfolio and portfolio debt and equity investment in Australia and South Korea. The research examines and compares the present tax rules in Australia and South Korea relating to non-portfolio and portfolio inbound and outbound investment from the perspective of the international tax policy criteria of capital and national neutrality. Hyejung will present a research seminar on a tax law topic at end of her stay.

### **Dr Uri Benoliel**

#### **Head of the Commercial Law Department College of Law and Business, Israel**

Uri visits as the John Raneri Fellow from 22 September to 21 October 2014. His main research interests are business law, especially franchise law. While here he will be collaborating with Associate Professor Jenny Buchan on an empirical analysis of franchisor insolvency and franchisee optimism bias. Their joint study will investigate whether franchisees are rational actors and whether franchisees are able to protect themselves sufficiently, ex-ante, against franchisor insolvency risks. Uri will also present a research seminar on a business law topic.

## **2013**

### **Professor Paul J. Omar**

#### **Nottingham University Business School**

Professor Paul J. Omar spent the month of August in the School of Taxation and Business Law at UNSW as the John Ranieri fellow for 2013. Paul is a Professor of International and Comparative Insolvency Law at the Nottingham Law School, and a Visiting Professor at the Jersey Institute of Law, St Helier. He has also had visiting appointments at the University of Pretoria and University College London. Paul's research interests are in comparative and international insolvency law. He is the author of numerous texts and over 190 articles including *European Insolvency Law* (2004) Ashgate (author) and *International Insolvency Law: Themes and Perspectives* (2008) Ashgate (editor). He is the Secretary of the INSOLEurope Academic Forum and a former member of the Steering Committee of the INSOL International Academic Group. He has also served as a member of the INSOL Europe Joint Academic-Practitioner Project on Cooperation and Communications, the Academic Advisory Group on the INSOL International Diploma Project and is now a member of the Course Committee of the INSOL International Global Insolvency Practice Course. During his time with us Paul collaborated with Dr Jenny Buchan and Associate Professor Anil Hargovan to deliver a

Thought Leadership lecture on the insolvency law topic "Value Preservation for One or for All: The Balance between Contract Disclaimer and Effective Rescue". They discussed the disclaimer right of liquidators, both in the context of the appeal from *Re Willmott Forests Ltd* [2012] VSCA 202 that was heard in the High Court of Australia on 9 August 2013, and as the rule applies in the specific context of franchisor insolvency. The lecture was arranged with the kind concurrence of the Insolvency Practitioners' Association and of the Sydney law firm Henry Davis York, at whose premises the lecture took place.

**2012**

**Professor Kevin Holland  
University of Southampton**

Professor Kevin Holland from University of Southampton visited the School in March-April. He presented a School seminar and a paper at the Atax 10th International Tax Administration Conference on various aspects of the equity market. Chris Evans, Shirley Carlton and Kevin also submitted a successful research grant to the Institute of Chartered Accountants in Australia to examine 'The roles and responsibilities of accountants as managers of tax knowledge.' Kevin returned to Sydney in November to work on the project.

**Dr Yan Xu  
Assistant Professor, Faculty of Law  
Chinese University of Hong Kong**

The 2012 Abe Greenbaum Fellow was Dr Yan Xu who is an Assistant Professor in the Faculty of Law at the Chinese University of Hong Kong. During her stay in July/August, she presented seminars at The School of Taxation and Business Law and the Australian Treasury on various aspects of China's tax history. Several publications associated with her visit at TBL will soon appear.

**Professor Gerard McCormack  
University of Leeds**

TBL's 2012 John Raneri Fellow was Professor Gerard McCormack from University of Leeds. During his visit in in July-August he gave a School seminar on international insolvency law. His joint work with Anil Hargovan on Australian and international insolvency law has been accepted for presentation at the 2013 INSOL Conference in The Hague, May 2013.

**2011**

**Dr Jonathan Barry Forman  
Alfred P. Murrah Professor of Law  
College of Law, University of Oklahoma, USA**

Dr Jon Forman is Alfred P. Murrah Professor of Law at the University of Oklahoma, where he teaches courses on tax and pension law. He is also a member of the board of trustees of the Oklahoma Public Employees Retirement System and recently served in Washington, D.C., as the Professor in Residence for the Internal Revenue Service Office of Chief Counsel for the 2009-2010 academic year. Jon is active in the American Bar Association, the Association of American Law Professors and the National Academy of Social Insurance. He has lectured around the world, testified before Congress, and served on numerous federal and state advisory committees. Jon has more than 250 publications including *Making America Work* (Urban Institute Press 2006). As Abe Greenbaum Fellow in 2011, Jon will be researching and presenting several seminars on pension reform during his stay at the School of Taxation and Business Law in August 2011.

**Dr Michael Knoll  
Theodore Warner Professor  
Law School & The Wharton School, University of Pennsylvania, USA**

Dr Michael Knoll is Theodore Warner Professor of Law in the University of Pennsylvania Law School and Professor of Real Estate in the Wharton School. He is also the Co-Director of the Center for Tax Law and Policy at the University of Pennsylvania. He holds both a law degree and a PhD in Economics (from University of Chicago). Michael has been

a visitor at the Professorial level at many eminent institutions including ESADE, Columbia, Virginia, Georgetown and Toronto. Earlier in his career he has been academic visitor at a senior level at Boston and New York. Michael has many respected academic publications in top US law and tax journals. As John Raneri Fellow in 2011, Michael will be researching and presenting a seminar on international tax discrimination during his stay at the School of Taxation and Business Law in August-September 2011.

**David Salter**  
**Associate Professor**  
**School of Law, University Warwick, UK**

A/Professor Salter is Reader in Law in the School of Law at Warwick University. He is a senior academic tax lawyer in the UK and is at an important School in the research and teaching of tax in England. David has written in high quality journals, including, for example, the British Tax Review and International and Comparative Law Quarterly, and presented at high quality conferences and other tax gatherings. During his stay as Research Fellow at School of Taxation and Business Law from August to September 2011, David will be researching and presenting a seminar on the drafting of the tax law in the UK and Australia and the implications of the drafting style used.

**2010**  
**Dr John Hasseldine**  
**Professor**  
**School of Business, University of Nottingham, UK**

Professor Hasseldine is currently the Co-Director of Tax Research Institute at University of Nottingham and has been a member of the UK Government's Consultative Committee on Modernising Powers, Deterrents and Safeguards since 2005 and HMRC Panel of International Academic Expertise on Business Tax since 2008. He was a contributor to Institute of Fiscal Studies' Mirrlees Review (2009) and a council member of the Institute of Fiscal Studies (2003 – 2008). He has acted as a consultant to Shell International BV and the UK National Audit Office and Chartered Institute of Management Accountants. Professor Hasseldine has published widely in the field of tax compliance and tax administration in academic tax journals around the world. While at Atax\* in August 2010, John will be researching and presenting a seminar on co-operation between tax agencies and tax practitioners.

**Dr Ben Alarie**  
**Assistant Professor**  
**Faculty of Law, University of Toronto, Canada**

Dr Alarie holds a Juris Doctor from the University of Toronto and Master of Laws from Yale University. He has been awarded many academic honours and prizes and research grants. He has also published widely in the field of law and tax in academic tax journals. While at Atax\* in October 2010, Ben will be researching and presenting a seminar on tax law complexity.

**Dr Ern Chen Loo**  
**Associate Professor**  
**School of Accountancy, University Technology MARA, Malaysia**

A/Professor Loo is Atax\*'s Abe Greenbaum Fellow in 2010. She is a fellow member of the Chartered Tax Institute of Malaysia and currently the managing editor of the Social and Management Research Journal. She won the best empirical paper award at the 2006 Australasian Tax Teachers Association Conference. A/Professor Loo has published many refereed articles in the field of tax compliance and financial reporting compliance. During her stay at Atax\* in November 2010, Ern Chen will be working and presenting a seminar on tax record keeping compliance.

**2009**

**Dr Lisa Marriott**

**Lecturer**

**Department of Accounting and Commercial Law, Victoria University of Wellington, NZ**

Prior coming to the Victoria University of Wellington, Lisa was an evaluation analyst with the Ministry of Defence in Wellington, a researcher of the Institute of Competition and Regulation (Wellington) and a financial controller of a private firm in London. Her research focuses on various aspects of taxation including superannuation and globalisation. Lisa has published a number of refereed articles in taxation and accounting journals. While at Atax\* in August 2009, Lisa will be presenting a seminar on experimental tax behaviour and working on a paper on the experience of tax incentives and compulsion for superannuation in Australia, from the perspective of how this may inform the New Zealand policy debate.

**Dr Rita de la Feria**

**Senior Research Fellow**

**Centre for Business Taxation, Oxford University, UK**

Prior to her current appointment, Rita was a tax analyst with Arthur Anderson Lisbon, a Lecturer in Law at Queen's University Belfast and a Research Fellow at Centre for Business Taxation at University of Oxford. Her research focuses on various aspects of VAT. Rita has published several refereed articles in leading tax journals. While at Atax\* in August 2009, Rita will be researching and presenting a seminar on a comparative study between EU VAT and Australia's GST rates' structure.

**Dr Adrian Sawyer**

**Professor**

**College of Business and Economics, University of Canterbury, Christchurch, NZ**

Adrian is a leading tax academic in New Zealand and the winner of the inaugural Cedric Sandford medal. He is currently the chief editor New Zealand Journal of Taxation Law and Policy and a member of the editorial board of the Journal of Australian Taxation. He has acted as a consultant to Inland Revenue Department and Royal Society of New Zealand. Adrian has published widely in academic tax journals around the world. During his stay at Atax\* from September to October 2009, Adrian will be working and presenting a seminar on examining the rights and obligations affecting directors concerning taxation from a trans-Tasman perspective.

**2008**

**Ms Audrey Sharp**

**Senior Tutor**

**Department of Commercial Law, University of Auckland, NZ**

Prior coming to University of Auckland, Audrey has had a varied career that includes running a small tax agency, writing, teaching, coordinating a women's resource centre and training unemployed youths. Since completing a Master Degree of Taxation Studies (Hons) at the University of Auckland in 2000, Audrey has focused her research on taxation issues for indigenous people, charitable organisations and small businesses. As Atax\*'s 2008 Abe Greenbaum Fellow, Audrey undertook a study of the legal concept of charity and its impact on the law relating to the charitable exemption from income tax for the Maori people in New Zealand. Her research collaboration with Fiona Martin, a senior lecturer at Atax\*, has yielded several refereed papers.

**Dr Borbála Kolozs**

**Assistant Professor**

**Department of Fiscal and Financial Law, Eötvös Loránd University, Hungary**

A doctoral graduate from Eötvös Loránd University, Borbála Kolozs is a member of the executive board of the Hungarian branch of the International Fiscal Association and a correspondent of the Guide for VAT (Hungarian chapter) of the IBFD. She was a Raiffeisen International Research Fellow at the Institute for Austrian and International Tax Law. Her research interests include tax morality, justice, ethics and compliance, especially from a transition country perspective. During her stay at Atax\* in September 2009, Borbála's research focused on a comparative study of tax compliance.

**2007**

**Prof Gareth Myles**  
**Professor of Economics**  
**Department of Economics, University of Exeter, UK**

Professor Myles is a leading public finance economist in the world and also a Fellow of the UK Royal Society of Arts. He is currently managing editor of Fiscal Studies and associate editors of Journal of Public Economics and International Journal of Business and Economics. Professor Myles has acted as a referee for most top academic journals in economics. He has published many books with prestigious publishers and more than 50 refereed articles in leading economic journals. While at Atax\* in August 2007, he intends to work on behavioural economics and implications for tax compliance.

**Kim Bloomquist**  
**Senior Economist**  
**Office of Research, Internal Revenue Service, USA**

Mr Bloomquist has been an established technical adviser to the US government at both federal and state levels. In his current capacity as senior economist in the IRS, he is lead analyst or lead author on a number of research studies such as tax gap modeling and analysis, taxpayer burden modeling, and household employment tax compliance. He conducted studies and wrote research reports for the US Congress and the OECD. He was awarded the highly prestigious Cedric Sandford Medal at the 7th International Tax Administration Conference 2006. His proposed research at Atax\* during July-August 2007 is entitled "Computational applications in taxpayer compliance research".

**Dr Shee Boon Law**  
**Senior Policy Adviser**  
**Policy Advice Division, NZ Inland Revenue Department, NZ**

As a senior policy adviser to the NZ IRD, Dr Law conducts review of the efficiency and effectiveness of corporate and international tax legislation such as New Zealand's accruals tax regime for financial instrument, and assist in the development and implementation of a new taxation treatment for foreign exchange gains and losses. In addition, he has published a number of refereed articles in various areas of taxation and accounting. As Abe Greenbaum Fellow in 2007, Dr Law will be working on consumption-based taxation rights for source countries during his September-October 2007 visit to Atax\*.

**2006**  
**Professor William Barker**  
**Professor of Law, The Dickinson School of Law**  
**The Pennsylvania State University**

Professor Barker is an expert on income taxation and has made the study of international and comparative taxation a focus of research and writing. His discussion paper while at Atax\* was titled 'Changing Perceptions of Judicial Authority: Developing a Jurisprudence of Tax Avoidance'.

**Professor Rebecca Boden**  
**Professor of Critical Management, Cardiff School of Management**  
**University of Wales Institute**

Professor Boden is an expert in the field of accounting and management. Her discussion paper while at Atax\* was titled 'Not So Distant Cousins?: Working Tax Credits in Australia and the UK'.

**Dr Ann Hansford**  
**Senior Lecturer**  
**School of Accounting and Finance University of West England**

Dr Ann Hansford has research interests in tax compliance costs, international comparative tax studies and environment issues and regulations. Her discussion paper was titled 'Introducing an environmental tax: the lessons to be learnt from UK Climate Change Levy'.

**Monica Chowdry**  
**Lecturer School of Law**  
**King's College, London**

Monica used her time at Atax\* to expand on her research in the areas of tax and restitution. Her discussion paper was titled 'Recovery of Overpaid GST and VAT and the Passing on Defense'.

**Kim Brooks**  
**Assistant Professor**  
**Faculty of Law**

University of British Columbia, Canada

Kim Brooks has research interests in tax law, tax policy, corporate taxation and international tax issues. She spent her fellowship time at Atax\* exploring aspects of tax treaties between developing and developed countries.

**2004**  
**Peter van der Hoek**  
**Professor of Economics Erasmus University, Netherlands**

Professor van der Hoek is an expert in the field of taxation economics, and has interests in European taxation and public finance. He is the editor of Public Finance and Management, and has worked on a number of projects in transition countries in Central and Eastern Europe and China.

**Amin Mawani**  
**Associate Professor of Accounting Schulich School of Business**  
**York University, Canada**

Associate Professor Mawani has research interests in the taxation of employee stock options, personal tax planning and corporate governance. He is currently working on a project on the tax vs. accounting income tradeoffs in executive stock options.

**2003**  
**Professor Judith Freedman**  
**KPMG Professor of Taxation Law University of Oxford**  
**Oxford, United Kingdom**

Professor Freedman's research focus is taxation law, particularly corporate and business taxation and she has a continuing interest in related areas of company law and the interaction between law and accounting. Her inaugural lecture delivered in Oxford in May 2003 was on 'Corporate Social Responsibility and Tax Avoidance' and she continues to research in this area.

**Professor Stewart Karlinsky**  
**Professor of Taxation and Graduate Tax Director San Jose State University**  
**San Jose, California, USA**

Professor Karlinsky's research interests lie in corporate and individual tax, real estate, alternative minimum tax, S corporation, reorganisations, tax policy and closely held business tax areas. He lectures extensively to various professional accounting organisations, accounting firms and commercial and investment bankers.

**Professor Bev Dahlby**  
**Department of Economics University of Alberta Edmonton, Alberta, Canada**

**Discussion Paper:** Globalisation and the Future of the Corporate Income Tax

**2001**

**Professor Ernie Larkin**  
**Department of Accounting Georgia State University Atlanta**  
**Georgia, USA**

**Discussion Paper:** Double Tax Relief for Foreign Income: A Comparative Study of Advanced Economies

**Professor Nina Crimm**  
**Law School, St John's University**  
**New York, USA**

**Discussion Paper:** Shortcomings in America's Federal Tax Regulatory Regime of Private Foundations: Insights for Australia

**2000**

**Andrew Lymer**  
**Department of Accounting and Finance University of Birmingham**  
**Birmingham, United Kingdom**

**Discussion Paper:** Taxation in an Electronic World: The international debate and a role for tax research

**Professor Kenneth J McKenzie**  
**Department of Economics University of Calgary**  
**Calgary, Alberta, Canada**

**Discussion Paper:** Taxing Banks

\* The Australian School of Taxation (Atax) joined the School of Business Law and Taxation in January 2011 and is now known as the School of Taxation and Business Law.