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Foreword

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TRIBUTE EDITION OF THE REVENUE LAW JOURNAL FOREWORD*

This special edition of the *Revenue Law Journal* is published in honour of the late Professor Michelle Markham. It brings together personal tributes from colleagues, collaborators, and former students, alongside scholarly contributions that engage with her work and reflect the profound influence she exerted on academic and professional lives.

Collectively, these contributions attest not only to Michelle's intellectual leadership but also to the deep respect and esteem in which she was held across the tax community.

I. A LIFE OF IMPACT

I had the privilege of knowing Michelle for over two decades. When she arrived at Bond University as a PhD student in 1999, we formed an immediate connection. As fellow South Africans, we shared both a common background and a commitment to tax law that would shape much of our professional lives.

Michelle distinguished herself not only through her scholarly achievements but also through her exceptional dedication to teaching. She was an outstanding educator who had a transformative impact on her students, inspiring many to pursue careers in taxation and supporting them through mentorship, professional opportunities, and sustained guidance. Her commitment extended well beyond graduation, reflected in the enduring relationships she maintained and the genuine pride she took in her students' accomplishments.

Her influence, however, extended far beyond the classroom. Michelle's impact was both national and international, spanning academic, professional, and policy communities. The global response to her passing revealed the true breadth of her reach.

She was an exceptional scholar, characterised by intellectual rigour, generosity of spirit, and an unwavering commitment to the advancement of taxation law. Her legacy will continue to shape both the discipline and its community.

II. INTERNATIONAL REPUTATION AND SCHOLARLY CONTRIBUTION

Michelle did not seek recognition, yet it was readily accorded to her. An internationally respected scholar in transfer pricing and international tax dispute resolution, she earned a reputation for expertise that combined intellectual depth with practical relevance and made a significant contribution to policy development across multiple jurisdictions. Her scholarship addressed some of the most complex challenges in international taxation and was distinguished by its integration of rigorous doctrinal analysis with a sophisticated understanding of commercial and administrative realities.

* In preparing this foreword, the author used AI-assisted writing tools such as Grammarly to support drafting and language editing. The factual content is, to the best of the author's knowledge, true and correct; the opinions expressed are the author's personal views.

Among her many achievements are the following:

1. She was the only academic appointed to an international panel advising the OECD on transfer pricing.
2. She authored a dedicated column in *Tax Notes*, where “Markham on Managing Disputes” offered authoritative analysis of global tax controversies.

A defining feature of Michelle’s work was her analysis of the transfer pricing of intangible assets. Her monograph, *The Transfer Pricing of Intangibles*, provided an early and comprehensive examination of the conceptual and practical challenges associated with the valuation and allocation of income derived from intellectual property in a globalised economy. Drawing on comparative analysis of OECD, United States, and Australian approaches, she addressed fundamental questions of ownership, valuation, and the application of the arm’s length principle, while advancing considered reform proposals.

In parallel, she developed a substantial body of scholarship on international tax dispute resolution. Her work examined mechanisms such as mutual agreement procedures, advance pricing agreements, and arbitration, and considered how these processes might be refined to promote efficiency, cooperation, and certainty. Central to this scholarship was her recognition of the importance of effective dispute resolution in minimising double taxation and facilitating international economic activity.

In her later work, including her widely read *Tax Notes* column, Michelle engaged closely with emerging developments in global tax governance, particularly the OECD’s BEPS reforms and the increasing significance of multilateral approaches to dispute resolution. Her analysis combined critical insight with practical relevance and contributed to ongoing policy debates in this area.

Her contributions were recognised through numerous teaching and research awards, as well as professional accreditation with the Taxation Institute of Australia, reflecting both her technical excellence and the high regard in which she was held.

Taken as a whole, Michelle’s scholarship constitutes a coherent and enduring contribution to international tax law. It has advanced understanding in key areas of transfer pricing and dispute resolution while informing broader discussions concerning tax certainty, fairness, and the design of effective global tax systems.

III. CONCLUSION

I conclude with the words of one of Michelle’s students:

“Michelle’s passing is a reminder of how precious life is. She will be remembered with gratitude, respect, and love by all who had the privilege of knowing her”.

IV. ACKNOWLEDGEMENTS

I express my sincere thanks to all the authors and reviewers who have contributed to this edition. Their scholarship has enhanced the quality and significance of this edition.

A special note of thanks is owed to Emily Strong, our Publications Officer. Her dedication and professionalism were instrumental in bringing this tribute edition to fruition.

I also acknowledge the contributions of Tom O'Sullivan, Sarah Lush, Narelle Bedford and Matt Raj, whose support helped make this edition possible.

Finally, I extend my thanks to the student editors, Ryan Salle, Indigo Cheetham, Madeline Smith, Laila Chequer De Souza and Yulin (Amy) Li. Their diligence and attention to detail have greatly enriched the edition.

This edition stands as a fitting tribute to Michelle's remarkable legacy.

V. LOOKING FORWARD

As the *Revenue Law Journal* looks to the future, I am pleased that Tom O'Sullivan will assume the role of Editor. I wish him every success and encourage the continued support of the journal.

VI. BIOGRAPHICAL NOTE

Professor Michelle Markham held qualifications including a BA, LLB and LLM from the University of KwaZulu-Natal, a Higher Diploma in Tax from the University of the Witwatersrand, and a PhD from Bond University. Before joining Bond's Faculty of Law in 2008, she taught at the University of KwaZulu-Natal, Griffith University, QUT, Nanyang Technological University (Singapore). She also worked in the tax division of a major global accounting firm and maintained strong professional links throughout her career. Michelle was a Chartered Tax Adviser and an Associate Member of the Chartered Institute of Arbitrators and was an active member of leading academic and professional associations. At Bond, she served as General Editor of the *Revenue Law Journal*. She held several research leadership roles, including at the Dispute Resolution Centre and the Centre for Law, Governance and Public Policy.