
List of Contributors

Editors

Michael Lang (Editor)

Prof. Dr Dr h.c. Michael Lang is Head of the Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business) and Academic Director of both the LLM Program in International Tax Law and of the Doctoral Program in International Business Taxation (DIBT) of this university. He is President of the Austrian Branch of the International Fiscal Association (IFA) and has been a visiting professor at, inter alia, Georgetown University (Washington DC), New York University, Sorbonne Université (Paris), Bocconi University (Milan), Peking University (PKU) and the University of New South Wales (Sydney). For more information about the academic career of Prof. Lang and a detailed list of publications and lectures, *see* the home page of the Institute for Austrian and International Tax Law, available at: www.wu.ac.at/taxlaw.

Jeffrey Owens (Editor)

Prof. Dr Jeffrey Owens is Head of the WU Global Tax Policy Center of the Institute for Austrian and International Tax Law. Prof. Owens completed his PhD at Cambridge University in the United Kingdom in 1973. In addition to his economic degrees, he is a chartered accountant. Prof. Owens successfully combined an academic career (Visiting Professor at the American University of Paris, Bocconi University (Milan) and Queen Mary's College, London) with his career as an international civil servant. He has focused his attention on questions of tax policy and tax administration, with particular emphasis on international taxation and related domestic issues. He has established a major taxation programme at the OECD and developed extensive OECD contacts with non-member countries. He has made numerous contributions to professional journals, published a number of books and has been the author of many OECD publications on taxation. Prof. Owens' position at the OECD and his frequent participation in international conferences have provided him with a unique international perspective on tax policy. For more information, *see* the home page of the Institute for Austrian and International Tax Law, available at: www.wu.ac.at/taxlaw.

Jasmin Kollmann (Assistant Editor)

Mag.iur. Jasmin Kollmann, BA, is a research and teaching assistant and PhD candidate at the Institute for Austrian and International Tax Law of the WU in Vienna.

Laura Turcan (Assistant Editor)

Laura Turcan, LL.M., is a research and teaching assistant and PhD candidate at the Institute for Austrian and International Tax Law of the WU in Vienna.

Authors

Brian J. Arnold is a Senior Adviser at the Canadian Tax Foundation and Professor Emeritus at a Canadian Law School. He has been a visiting professor at Harvard Law School, New York University Law School and Melbourne and Sydney Law Schools.

Hugh J. Ault is Professor Emeritus at Boston College Law School. He has been a visiting professor at a number of foreign universities, most recently serving as Distinguished Visiting Professor at Gakushuin University in Tokyo. He was a Fulbright Exchange Professor at the University of Stockholm, where he received an honorary Juris Doctor degree in 1994. In 2003, he also received an honorary doctor of law degree from the Catholic University Leuven, Belgium, in recognition of his academic contributions in international and comparative tax law.

John F. Avery Jones is a former Judge of the Upper Tribunal (Tax and Chancery Chamber) in the United Kingdom. He was Chairman/President of the British Branch of the IFA, as well as a member and Vice-President of the IFA Committee, and is a past Chairman of IBFD's Board of Trustees. Dr Avery Jones is a retired visiting professor at the London School of Economics and a member of the editorial advisory panel and consulting editor (formerly editor) of the British Tax Review.

Philip Baker is a Queen's Counsel at Field Court Tax Chambers in London and a Senior Visiting Research Fellow at the Institute of Advanced Legal Studies, London University.

Patricia A. Brown is the director of the Graduate Program in Taxation, University of Miami School of Law. She is also a former tax treaty negotiator of the United States.

Julien Chaisse is Chief Legal Counsel at World Trade Advisors and Associate Professor at the Chinese University of Hong Kong.

John Connors is Group Tax Director at Vodafone. He is a former tax inspector and tax policy adviser with 25 years' experience at HMRC, the European Commission, HM Treasury and at Vodafone.

Barbara Delputte is an international tax lawyer with more than 15 years' experience gained in private practice and in-house positions in Belgium, the United Kingdom and, since recently, in Denmark. She is a Belgian qualified lawyer and UK solicitor, certified as a UK Chartered Tax Advisor and has also obtained an LLM at the London School of Economics specializing in international tax. After starting her tax career with international law firms in Brussels and London, she joined Vodafone in 2009 and worked extensively on Vodafone's tax dispute in India. She joined Maersk in Copenhagen in 2015.

Ricardo Escobar C. is Professor at the Faculty of Law, Universidad de Chile and Partner of Bofill Escobar Abogados. He was Commissioner of the Chilean IRS (2006-2010) and also negotiated conventions to avoid double taxation and treaties for the protection of investments on behalf of Chile in the early 1990s and during his term as Commissioner.

Daniel Gutmann is a Partner at the Tax Research Department of CMS Bureau Francis Lefebvre in Paris. He has been an adviser to the Legal Department of the International Monetary Fund (IMF) and a member of the panel of experts to the European Commission. Additionally, he is a Professor at the University of Paris I - Panthéon-Sorbonne where he lectures in domestic tax law and international and comparative tax law.

Petra Koch is a research and teaching assistant and PhD candidate at the Institute for Austrian and International Tax Law of the WU in Vienna.

Michael Lennard is Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations. His published work on treaty interpretation has been cited before WTO panels and before the WTO Appellate Body. Mr Lennard has degrees from the University of Tasmania, the Australian National University and Cambridge University.

Jean-Pierre Lieb is a lawyer and partner at Ernst & Young. He is a tax controversy and tax policy Leader for Europe, the Middle-East, Africa and India. He is a former tax commissioner and tax policy adviser and spent 23 years working for the French tax administration.

Cym H. Lowell is Vice-Chairman of the ICC Taxation Commission and a partner of McDermott Will & Emery LLP law firm in Dallas, Texas.

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Alicja Majdanska graduated from the Warsaw University Law Programme. She is currently pursuing her PhD in Tax Law at the Institute for Austrian and International Tax Law of the WU in Vienna. She is a certified tax advisor and has worked for tax law firms in Poland and was also a research assistant at the Department of Financial Law at Warsaw University.

Katerina Perrou is a Teaching Assistant at the Law School of the University of Athens, Greece, and a practising Lawyer-Tax Consultant in Athens. She holds a law degree and an LLM in public law from the University of Athens Law School and a PhD from the IALS, University of London, United Kingdom.

Raffaele Petrucci is Managing Director of the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law (Vienna University of Economics and Business (WU)) and an international tax advisor specializing in international corporate taxation and transfer pricing within the transfer pricing department of Deloitte Vienna (Austria).

H. David Rosenbloom is the Director of the International Tax Program at New York University. He is a member of Caplin & Drysdale, Chartered, a firm he rejoined in 1981 after serving as International Tax Counsel and Director, Office of International Tax Affairs, in the US Treasury Department from 1978 to 1981. He has also served as Tax Policy Advisor for the US Treasury, the OECD, AID (Agency for International Development) and the World Bank in Eastern Europe, the former Soviet Union, Senegal, Malawi and South Africa.

Alexander Rust is Professor at the Institute for Austrian and International Tax Law of the WU in Vienna. His PhD thesis on the compatibility of CFC legislation with tax treaty and EC law won the European Academic Tax Thesis Award. Prof. Rust specializes in international tax law as well as European tax law.

Luís Eduardo Schoueri is Professor of Tax Law at the University of São Paulo and partner of Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados. He is also Vice President of the Brazilian Tax Law Institute and has been a visiting professor at a number of foreign universities.

J. Scott Wilkie is a Partner at Blake, Cassels & Graydon LLP (Toronto, Canada). He is the Vice-Chair of the Permanent Scientific Committee of the IFA. He is an Adjunct Professor (international taxation) at the Faculty of Law, University of Toronto and at Osgoode Hall Law School, York

University where he co-directs the Professional LLM in Tax Law. Scott is an Executive Fellow, University of Calgary School of Public Policy.

Bertil Wiman is currently Professor of Fiscal Law at Uppsala University, Sweden, and director of the Uppsala Centre for Tax Law. He was the chairman of the Swedish IFA branch for many years and is now a member of the IFA Executive Committee. He is the President of the European Association of Tax Law Professors (EATLP).