Contributors

The editors

Michael Lang is Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and Academic Director of both the LLM programme in international tax law and the doctoral programme in international business taxation (DIBT) of this university. He is President of the Austrian Branch of the IFA. He has been a visiting professor at Georgetown University, New York University, Sorbonne, Bocconi, Peking University (PKU), University of New South Wales (Sydney) and at other universities. More information available at www.wu.ac.at/taxlaw.

Ine Lejeune is Global Indirect Taxes Policy Leader at PwC. Ine is a trained lawyer and has 29 years of experience in VAT. She is the partner responsible for tax and legal services to the European Commission (Directorate General for Taxation and Customs Union). PwC has performed more than 35 assignments for this Directorate General. Ine has been involved in all studies and led most of them, for example the two studies on invoicing and archiving that have been implemented in the EU VAT Directives on invoicing, the VAT return study and the B2B study. She has led indirect tax implementation and reform projects for governments (including UAE, China) and businesses around the world. She is involved in policy work for the OECD. Ine has recently become a member of the EU Commission’s VAT Expert Group. The EU VAT Expert Group is a new initiative and is set up in execution of the EU Commission’s new VAT Strategy announced in December 2011. She has many speaking engagements. She is Professor at WU (Vienna University of Economics and Business), in the framework of the LLM programme, since 2010. Ine has been a Guest Professor on Indirect Taxes at the Antwerp University from 1996 up to 2004 and has also acted as a Guest Professor on a number of occasions for universities in Belgium (Antwerp University, KUL, UCL and VUB), the Netherlands (Universiteit Leiden, Nyenrode Business Universiteit), China (China University of Political Science and Law) and Portugal (VAT Summer

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School – Universidade Católica Portuguesa Catolica Tax). She was elected as the 5th Global most Influencing Tax Expert by Tax Business (November/December 2006, issue 16) and the first Indirect Tax Expert. Ine has received the Belgian TaxMan of the year 2009 Award. She was selected from a shortlist with no fewer than four other prominent nominations: Jacques Grombeer (Directorate 3/1 IB international at the PFS Finance), Philippe Monfils (State Minister and Senator), Vincent Van Quickenborne (Minister for Enterprise and Simplification) and Didier Reynders (Deputy Prime Minister and Minister of Finance). All five have made a significant contribution to Belgium’s tax scene.

The authors/national reporters

Monika Arora is an Associate Director in Tax & Regulatory Services Practice of PwC Pvt. Ltd, India. She is an associate member of the Institute of Chartered Accountants of India and holds a master’s degree in commerce from Sriram College of Commerce, University of Delhi. She has over ten years of experience and expertise in the field of indirect tax advisory and VAT litigation on an all-India basis. She has extensive experience in working on advisory projects being undertaken for various national and international clients.

Sandra Benedetto is a bachelor of law from Universidad de Chile (University of Chile) and holds a master’s degree in law (LLM) and a Certificate on International Taxation (ITP) from Harvard University. Furthermore, she is currently a member of the Chilean branch of the IFA, integrating its board of directors since 2005. She also gives lectures in different postgraduate programmes.

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Mandy Gabriël is a PhD researcher/lecturer at Maastricht University. She conducts PhD research in the field of value added tax (VAT exemptions in the public interest). She is an Indirect Taxes Consultant for PwC, based in Eindhoven.
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Soo How Koh is a tax partner with PwC Services LLP Singapore, where he leads the Goods and Services Tax (GST) practice in Singapore and the PwC Indirect Taxes network in Asia-Pacific. He started his career in GST when he was a member of the core team at the Singapore tax authority that introduced the GST in 1994. At PwC, he is a client service partner and is the Editor of the PwC publication A Guide to VAT/GST in Asia Pacific 2009 and the quarterly InTouch newsletter on VAT/GST developments in Asia Pacific. Soo How also serves as a lecturer/facilitator of the GST module of the advanced tax programme organized by the Tax Academy of Singapore and is the Lead Examiner of the Tax Academy’s Advanced GST Course. He was recently appointed as a member of the GST Board of Review, which is an administrative tribunal established to hear appeals on GST matters. He has also been named as one of the world’s leading indirect tax advisers by International Tax Review.

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