

List of Authors

Philip Baker

Philip Baker is a barrister and QC practising from Grays Inn Tax Chambers. He was called to the bar in 1979, began practising in 1987 and took silk in 2002. He specializes in international tax issues, with a particular emphasis on double tax conventions, and on European Union law and taxation. He has a particular interest in the European Convention on Human Rights and Taxation.

Before moving into practice, he taught law for seven years at the School of Oriental and African Studies, London University. He was subsequently a visiting professorial fellow at Queen Mary University of London and is now a senior associate fellow of the Institute of Advanced Legal Studies, London University. He is the author of *Double Taxation Conventions and International Tax Law* and the editor of the *International Tax Law Reports*.

Tomas Balco

JUDr. Tomas Balco, LL.M., ACCA, is Associate Professor at the School of Law at KIMEP University (Almaty). He is also the founding director of the Central Asian Tax Research Center (www.catrc.kz) and is spearheading the introduction of tax specialization at KIMEP University. Prof. Balco is an internationally recognized tax specialist with over 13 years of practical experience in both the private and public sectors. He combines his rich practical consulting experience with a tax policy background and vast theoretical knowledge from the areas of law, accounting and taxation. Next to his teaching and research activities, he continues to be involved in applied research and consulting, especially providing expert opinions and consultancy work for the public sector and international donor organizations. He has been based in Central Asia and Kazakhstan since 2007 and since 2008 has served as Chair of the Tax Working Group of the American Chamber of Commerce in Kazakhstan.

Mateus Calicchio Barbosa

Mateus Calicchio Barbosa holds an LL.B. from the University of São Paulo Law School and is a lawyer in São Paulo.

Michael Beusch

Michael Beusch (PD Dr iur, attorney at law) is a judge at the Swiss Federal Administrative Court, where he was additionally serving as Vice-President for the term 2011/12. He lectures in tax law at the Universities of Zurich (since 2001) and Lucerne (2008/2009) and – as a guest lecturer – at the European Tax College in Tilburg, the Netherlands (2008-2011). In addition, he is co-editor of the *Commentaries on Swiss Tax Law* and has published numerous articles in various fields of tax and (general) procedural law.

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Yariv Brauner is a Professor of Law with the Levin College of Law at the University of Florida. He joined the Florida faculty in 2006, after teaching at NYU, Northwestern and ASU. He has been a Visiting Professor or a guest speaker in various universities in the United States and abroad. He is the author of several articles published in professional journals and law reviews, and a co-author of U.S. International Taxation – Cases and Materials (with Reuven S. Avi-Yonah and Diane M. Ring), now in its 3rd edition.

David Duff

David G. Duff is Professor of Law at the University of British Columbia Faculty of Law (UBC Law), where he teaches and writes in the areas of tax law and policy, environmental taxation, comparative and international taxation, and distributive justice. Prior to joining UBC Law, Prof. Duff was a member of the Faculty of Law at the University of Toronto from 1996 to 2009. Before that, he was a tax associate at the Toronto office of Stikeman, Elliott. He has been a visiting scholar at the law faculties at Auckland University, Bar-Ilan University, McGill University, Oxford University and the University of Sydney, and is an International Research Fellow of the Oxford University Centre for Business Taxation. Prof. Duff has published numerous articles on tax law and policy, is the lead author on a textbook/casebook on Canadian income tax law, and was cited in the Supreme Court of Canada’s most recent decision on the Canadian General Anti-Avoidance Rule in *Cophthorne Holdings Ltd. v. Canada*, 2011 SCC 63: <http://scc.lexum.org/en/2011/2011scc63/2011scc63.html>.

José Almeida Fernandes

José Almeida Fernandes is a Senior Tax Lawyer at *Morais Leitão, Galvão Teles, Soares da Silva & Associados* in Portugal. He obtained a Law degree with a major in law & economics from Lisbon University Law School (2001) and furthered his academic qualifications with an Advance LLM in International Tax Law from Leiden University (2007), where he graduated with honours (*summa cum laude*) and also served as a teaching assistant of the Leiden International Tax Center (ITC). He is a fellow of the Group for Research on European and International Taxation (“GREIT”) and co-organizer of several European and International research projects with Instituto de Direito Económico, Financeiro e Fiscal da Faculdade de Direito de Lisboa (IDEFF).

Malcolm Gammie

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Marjaana Helminen works as a full-time professor of international and EU tax law at the University of Helsinki. She has worked also as a justice at the Supreme Administrative Court of Finland and as a tax-adviser at Loyens&Loeff in Amsterdam.

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Hanna Litwińczuk is Ordinary Professor at the Faculty of Law and Administration of Warsaw University and the Chair of Financial Law and a member of the Accounting Standards Committee established by the Polish Ministry of Finance. Hanna's main fields of research are direct taxation, especially business taxation, as well as accounting law, international and EC tax law.

Philippe Martin

Philippe Martin holds degrees in Business Law from University Paris 2, Institute of Political Science, Paris, and National School of Administration, Paris.

He has been a member of the French Conseil d'Etat since 1981. He served as an Advocate general in a tax chamber (1985-1996), as a President of a tax chamber (1999-2004); Vice-President of the Judicial section of the Conseil d'Etat (2004-2012); since August 1st, 2012 he has been President of the Public Works section of the Conseil d'Etat. He served as Constitutional Law adviser in the Prime Minister's office (1989-1992).

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Katerina Perrou is Assistant Lecturer at the Law Faculty of the University of Athens. She holds a PhD from the Institute of Advanced Legal Studies of the University of London. She graduated from the Law School of the University of Athens, from which she also holds an LL.M. degree in Public Law. She is a Member of the Athens Bar Association and works as a tax lawyer in Athens, Greece. She is the Treasurer of the Greek IFA Branch. She has published many articles on Greek, International and European tax law issues and she has also contributed to two Greek tax law books. She is a correspondent of the *Highlights & Insights on European Taxation* (Kluwer) and a contributor to the LexisNexis EU Tax Cases Tracker.

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Alexander Rust

Alexander Rust was born in 1973. He studied Law with a specialization in Tax Law in Freiburg (Breisgau), Geneva, Munich and New York. During his Referendariat (legal traineeship) he worked as an assistant judge and as a public prosecutor at the High Court of Munich, as a law clerk at the Ministry of Finance and as a tax adviser in private practice. In 2001, he was appointed assistant professor at the University of Munich and during the academic year 2008-2009 he worked as acting assistant professor at New York University. Since 2010 he has been associate professor and since 2012 ordinary professor for Tax Law at the University of Luxembourg and director of the master program in European and International Tax Law.

Jacques Sasseville

Jacques Sasseville is Head of the Tax Treaty Unit, Centre for Tax Policy and Administration, at the Organisation for Economic Co-operation and Development (OECD). He holds university degrees in law and accounting sciences (including master degrees in both law and taxation). He is a member of the Permanent Sci-

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D.P. Sengupta

D. P. Sengupta joined the Indian Revenue Service in 1975 and retired as Chief Commissioner of Income Tax (Central), Delhi. He served as Joint Secretary in the Tax Policy and Legislation Division of the Ministry of Finance. He was also the former Joint Secretary of the Foreign Tax Division in the Ministry of Finance and was the Competent Authority for India. He is currently the principal consultant to the National Institute of Public Finance and Policy, New Delhi.

Daniel Smit

Dr Daniel S. Smit LL.M. first studied classical piano at the Royal Conservatory of The Hague. After that, he attended Erasmus University Rotterdam, where he studied Netherlands Law and Netherlands Tax Law and graduated cum laude. He currently teaches European and international tax law and is employed as a faculty staff member at the Fiscal Institute of the University of Tilburg; he also works as a tax advisor at Ernst & Young Tax Advisers in Rotterdam. Furthermore he completed the post-graduate course in European Fiscal Studies at the Erasmus University Rotterdam in 2006. He is the author of various national and international publications in the field of European tax law. Daniel Smit is a regular guest speaker at national and international seminars, courses and lectures.

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Gaëtan Zeyen

Gaëtan Zeyen holds both a Belgian (Catholic University of Louvain) and an Austrian (University of Vienna) law degree. He also gained a special law degree in taxation from the Solvay Business School (Université Libre de Bruxelles – U.L.B.). He is a Ph.D. candidate in international tax law (focusing on the OECD Model Convention) under the supervision of both Professor Richelle and Professor Traversa. He is attorney-at-law at the Brussels bar.