

## Contributors

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**Krister Andersson** is Head of the Tax Policy Department, Confederation of Swedish Enterprise. Since 2005 he has been the Chairman of the Tax Policy Group of BUSINESSEUROPE in Brussels. BUSINESSEUROPE represents some 20 million companies from 35 countries. Mr Andersson is associate professor in Economics at Lund University. He is on the Board of the Swedish branch of the International Fiscal Association (IFA) and the Swedish Association of Corporate Treasurers (SACT). Between 1999 and 2008 he was a board member of the Swedish National Tax Authority, and is currently on their Advisory Board. Previously, he worked for the IMF in Washington, DC and he was Chief Economist of the Riksbank, the Swedish central bank between 1991 and 1996. He has served as vice chair for the Tax Commission of the ICC and is currently vice chair with responsibility for Tax Policy in the BIAC Taxation and Fiscal Policy Committee to the OECD.

**Katharina Becker** is currently deputy head of the international tax policy division of the Federal Ministry of Finance in Berlin. She worked for the Task Force on the Common Consolidated Corporate Tax Base at the general directorate for taxes and customs of the EU Commission in Brussels in 2008. Until 2008, Ms Becker headed several units at the Federal Central Tax Office (FCTO) in Bonn, at the exchange of information unit for direct taxes and the unit for mutual agreement procedures and advance pricing agreements. In 1995 she worked for the Inland Revenue, International Division in London and from 2000 to 2003 for the Centre for Tax Policy and Administration at the OECD in Paris.

**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.

**Joachim Englisch** studied law at the universities of Saarbrücken, Salamanca and Köln. After completing his PhD and habilitation theses at Köln University, he was appointed to a chair for tax law and public law at the University of Augsburg. Since 2010 Dr Englisch has held a chair for tax law and public law at Münster University. He also serves as a visiting professor at the European Tax College of Tilburg University and at the Institute for Tax Law of Köln University. Dr Englisch has published and lectured extensively on VAT issues and is serving as acting vice-president of the German VAT Forum.

**Daniel Gutmann** is professor of tax law at the Sorbonne Law School (University Paris-1), where he is director of a Master in Business and Tax Law programme and of a research centre in taxation (Sorbonne-Fiscalité). He also acts as partner for CMS Bureau Francis Lefebvre. He is a member of the Scientific Committee of the French branch of the International Fiscal Association (IFA). He is the author of a book on business tax law (*Droit fiscal des affaires*, Lextenso, 4th ed., 2013) which was awarded the Legal Book Special Prize by the French Constitutional Court and the 'Club des juristes'.

**Charles-Albert Helleputte** is a visiting lecturer of tax law at the Catholic University of Louvain (Belgium) and counsel at Mayer Brown. He is active in international taxation, with a focus on policy work in the field of direct and indirect taxes. He is a member of the American Chamber of Commerce to the EU Tax taskforce and chairs the VAT sub-group at the same organization.

**Walter Hellerstein** is the Francis Shackelford Professor of Taxation and Distinguished Research Professor at the University of Georgia Law School. He is co-author (with Jerome R. Hellerstein) of *State Taxation*, vols. I & II (3rd ed., 2013 rev., updated tri-annually); *State and Local Taxation* (9th ed., 2009); *Streamlined Sales and Use Tax* (2008/2009); and *Electronic Commerce and Multijurisdictional Taxation* (2001), as well as more than 100 journal articles. Hellerstein has practised extensively in the state tax field and has been involved in numerous state tax cases before the US Supreme Court (including successful arguments in *Hunt-Wesson, Inc. v. Franchise Tax Bd.* (2000) and *Allied-Signal, Inc. v. Director, Div. of Taxation* (1992)). He serves as an academic advisor to the OECD's Working Party No. 9 on Consumption Taxes. In 2008 Hellerstein was awarded the National Tax Association's Daniel M. Holland Medal for outstanding lifetime contributions to the study and practice of public finance.

**Christiana HJI Panayi** is a senior lecturer in tax law at Queen Mary, University of London. She is also a research fellow at the Institute for Fiscal Studies. Christiana studied at Oxford University for a BA in Jurisprudence and for the BCL. She also has a PhD from the London School of Economics. Christiana is a solicitor in England and Wales and an advocate of the Cyprus Supreme Court. Before joining Queen Mary, she worked for Allen & Overy. She is also a member of the Law Society and the Cyprus Bar Association. Christiana has published extensively in the area of EU and International Tax Law. She speaks regularly at tax conferences and teaches abroad.

**Christian Kaeser** is the Global Head of Taxes at Siemens AG. He is responsible for the worldwide tax community of the Siemens Group. He started his professional career at a German-based tax advisory firm after several years as assistant professor at the University of Mainz. He frequently takes an active role in local and international tax conferences. He is member of the supervisory board of World Tax Services AG.

**Mitchell A. Kane** is Professor of Law at New York University. He previously held a permanent appointment at the University of Virginia School of Law and visiting appointments at Columbia Law School, Harvard Law School, and the University of Pennsylvania School of Law. He formerly practised international tax law as an associate with the law firm of Covington & Burling.

**Theo Keijzer** is chairman of the Taxation Commission of the International Chamber of Commerce in Paris. He is also a member of the Netherlands Government Commission and of the BIAC Tax Committee in Paris. He was vice chair of the EU Joint Transfer Pricing Forum. Before retiring in mid-2010 he was Vice President Tax Policy at Shell International B.V. in The Hague. He has recently founded Dorean Global Tax Policy B.V., a company providing tax policy advice to governments, international organizations and taxpayers operating internationally. He is a regular contributor to the international tax policy debate on a variety of issues.

**Eric C.C.M. Kemmeren** is a professor of international tax law and international taxation at the Fiscal Institute Tilburg of Tilburg University, the Netherlands. He is also a member of the board of the European Tax College, deputy justice of the Arnhem Court of Appeals (Tax Division), and counsel to Ernst & Young Belastingadviseurs LLP in Rotterdam, the Netherlands.

**Richard Lyal** is a member of the Legal Service of the European Commission, where he has for several years been responsible for tax issues. He has been agent for the Commission in more than 500 cases before the EU courts, the EFTA Court and the European Court of Human Rights, mainly in the fields of competition, State aid and taxation (both direct and indirect). He is the co-author (with Paul Farmer) of *EC Tax Law* (OUP 1994, new edition in preparation).

**Guglielmo Maisto** is a professor of international tax Law at the Catholic University of Piacenza and founded Maisto e Associati in 1991. He has acted as a consultant to the Ministry for European Community Affairs, as a member of the EU Joint Transfer Pricing Forum and as the Chairman of the delegated Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) in Amsterdam. He represents the Italian Association of Industries at the OECD Business Industry Advisory Committee in Paris. He is a member of several law societies and of the editorial board of various Italian and foreign tax legal journals. He is a member of the Permanent Scientific Committee of the International Fiscal Association and has acted as general and national reporter at several of its annual congresses.

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**Roman Seer** is a professor at the Ruhr University of Bochum (RUB) since 1996 and the holder of the chair 'Tax Law'. From 2006 to 2011 he served as the chairman of the German Association of Tax Lawyers (Deutsche Steuerjuristische Gesellschaft e.V.). He is the director of the Institute of Tax Law and Tax Procedure Law of the RUB and the Tax Law Section of the German Academic Institute of Tax Consultants (Deutsches Wissenschaftliches Institut der Steuerberater e.V. – DWS). Since 2012 he has been the Chairman of Tax Conferences of Berlin (Berliner Steuergespräche e.V.). He has published many monographs and articles on different topics of national, European and international tax law and is also the editor of several leading commentaries, tax books and journals.

**Daniël S. Smit** 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 Belastingadviseurs LLP in Rotterdam. Furthermore he completed the post-graduate course in European Fiscal Studies at the Erasmus University Rotterdam in 2006. He is also 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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**Dennis Weber** is a professor of European corporate tax law. Furthermore, he is director of the Amsterdam Centre for Tax Law (ACTL) (University of Amsterdam), head of the Loyens & Loeff European direct tax law team and deputy judge in the regional court of appeals of 's-Hertogenbosch.