

## Contributors

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**Reuven S Avi-Yonah**, the Irwin I Cohn Professor of Law and director of the International Tax LLM programme at the University of Michigan, specializes in corporate and international taxation. He has served as a consultant to the US Department of the Treasury and the Organisation for Economic Co-operation and Development (OECD) on tax competition, and is a member of the steering group for the OECD's International Network for Tax Research. He is also a trustee of the American Tax Policy Institute, a member of the American Law Institute, a fellow of the American Bar Foundation and the American College of Tax Counsel, and an international research fellow at Oxford University's Centre for Business Taxation. In addition to prior teaching appointments at Harvard University (law) and Boston College (history), he practised law with Milbank, Tweed, Hadley & McCloy in New York; with Wachtell, Lipton, Rosen & Katz in New York; and with Ropes & Gray in Boston. After receiving his BA, *summa cum laude*, from Hebrew University, he earned three additional degrees from Harvard University: an AM in history, a PhD in history, and a JD, *magna cum laude*, from Harvard Law School. He has published more than 150 books and articles, including *Advanced Introduction to International Tax* (Edward Elgar 2015), *Global Perspectives on Income Taxation Law* (Oxford University Press 2011), and *International Tax as International Law* (Cambridge University Press 2007).

**Philip Baker QC, OBE** began practice in 1987, having been a full-time lecturer in law at London University from 1979 until then. He has maintained some links with academia: he teaches in the MSc in Taxation programme at the University of Oxford and is a senior visiting fellow at the Institute of Advanced Legal Studies, University of London. He took silk in 2002. He specializes primarily in international aspects of taxation, which covers both corporate and private client matters. He has a particular interest in taxation and the European Convention on Human Rights, and is the author of a book on double taxation conventions. He has appeared in cases before courts and tribunals at virtually every level from the Special Commissioners (now the Tax Tribunal) to the House of Lords, Privy Council and European Court of Justice. He is a former

member of the Council of the Chartered Institute of Taxation, and remains a member of several committees of the CIOT and of the International Tax Sub-Committee of the Law Society. He is a member of the UK Committee of the International Fiscal Association, the Permanent Scientific Committee of IFA, and the OECD Advisory Group on the Model Tax Convention. He has lectured in taxation in many countries and has held visiting appointments in a number of universities including Harvard Law School, Hong Kong University and the University of Auckland.

**Mark Bowler-Smith** is currently a senior lecturer in tax law at the University of Auckland Business School. He is a UK qualified barrister with a PhD in corporate tax law from the University of Cambridge. He has spent the last 12 years researching, teaching and consulting on all aspects of tax law and policy. As well as a multitude of 'black-letter' topics, his current research focuses on normative tax theory and using tax law as a regulatory instrument to promote sustainable economic growth in a resource-constrained environment.

**David G Duff** is a professor of law and director of the Tax LLM programme at the Peter A Allard School of Law at the University of British Columbia, which he joined in July 2009 after visiting at the faculty during the 2008–09 academic year. From 1996 to 2008, Professor Duff taught tax law and policy at the University of Toronto Faculty of Law. Prior to this, he was a tax associate at the Toronto office of Stikeman, Elliott. He was also employed as a researcher with the Ontario Fair Tax Commission from 1991 to 1993 and as a tax policy analyst with the Ontario Ministry of Finance from 1993 to 1994. Professor Duff has an LLM from Harvard and an LLB from the University of Toronto, master's degrees in political theory from the University of Toronto and economics from York University, and a BA (Honours) from Queen's University. He has been a visiting scholar at the law faculties at Auckland University, McGill University, Oxford University and the University of Sydney, and is an international research fellow of the Oxford University Centre for Business Taxation, a member and former member of the board of the Canadian Tax Foundation and a member of the governing council of the Canadian branch of the International Fiscal Association. His teaching and research interests are in the areas of tax law and policy, environmental taxation, comparative and international taxation, and distributive justice. He has published numerous articles in the areas of tax law and policy, accident law and family law, and environmental taxation and policy, is the primary author of textbooks/casebooks on Canadian income tax law and the taxation of business organizations in Canada, and

has co-edited books on tax avoidance in Canada, Canadian climate change policy, and environmental taxation. He has also served as a consultant to the Canadian Department of Justice, the Alberta Department of Justice, the Ontario Panel on the Role of Government, and the Commission of Inquiry into the Investigation of the Bombing of Air India Flight 182 (Air India Inquiry).

**Craig Elliffe** is a professor, specializing in taxation, at the University of Auckland Law School. Before taking a chair he was for 14 years a tax partner at KPMG and for nine years a tax partner at Chapman Tripp (New Zealand's largest law firm). His research areas are particularly in international tax, tax avoidance, and capital gains tax reform. He is the author of *International and Cross-Border Taxation in New Zealand* (Thomson Reuters 2015). He is the director of the University of Auckland's Master of Taxation Studies programme and he has written extensively on tax issues. He holds BCom and LLB (Honours) degrees from the University of Otago, New Zealand, and LLM and PhD degrees from Cambridge University. He is a member of the NZ Committee of the International Fiscal Association and a member of the Permanent Scientific Committee of IFA International.

**Shelley Griffiths** is a professor in the Faculty of Law at the University of Otago, Dunedin. Before joining the university, she practised with a major international chartered accountancy practice in corporate and tax advisory work. Her current research is in taxation, particularly the role of human rights in taxation administration, and capital market regulation. She has published on these topics in New Zealand and overseas.

**Eric CCM Kemmeren** has been Professor of International Taxation and International Tax Law at the Fiscal Institute Tilburg of Tilburg University in the Netherlands since 2002. He has also been counsel to Ernst & Young Belastingadviseurs LLP, Rotterdam, the Netherlands, from 1992, and from 2007 a Deputy Justice of the Arnhem Court of Appeals (Tax Division), the Netherlands. Before he joined Tilburg University in 1991, he was a tax inspector (corporate and income tax) for four and a half years. He obtained his PhD from Tilburg University in 2001 with a thesis entitled 'Principle of Origin in Tax Conventions: A Rethinking of Models'. He is an editor of the EUCOTAX Series on European Taxation and *EC Tax Review* published by Kluwer Law International. In addition, he is a co-initiator and member of the board of the European Tax College (Tilburg University), and co-initiator and coordinator of the EUCOTAX Network and the EUCOTAX Winter Course. He was also a visiting scholar at New York University (1999) and Short Term Consultant of the

International Finance Corporation (World Bank Group, Washington DC, 2004), a member of the UNCTAD Expert Group on FDI, Tax and Development (2014–15), and an alternate member of the European Commission Expert Group on removing tax problems facing individuals who are active across borders within the EU (2014–16). He regularly gives guest lectures at foreign universities (visiting professor, inter alia, at Wirtschaftsuniversität Wien (Vienna, Austria), Université de Panthéon-Sorbonne (Paris I) (Paris, France), Northwestern University (Chicago, USA), Luiss (Libera Università Internazionale degli Studie Sociali, Rome, Italy), Katholieke Universiteit Leuven (Belgium), and University of Florida (Gainesville, USA)). He is a frequent speaker at international congresses, seminars and courses, and from 2011 has been a member of the ECJ Task Force of the Confédération Fiscale Européenne, and head of Department Tax Economics and member of the EU Arbitration Convention Advisory Commission for the Netherlands since 2013. He was and is a member of various academic commissions and non-academic commissions.

**Michael Littlewood** is a professor in the Faculty of Law at the University of Auckland. He is a New Zealander but has spent half his working life in Hong Kong. He has degrees in law and politics from the University of Auckland and a doctorate in tax from the University of Hong Kong. He is admitted as a barrister and solicitor in New Zealand, as a solicitor in England and Wales, and as a solicitor in Hong Kong. He is an authority on New Zealand tax law, Hong Kong tax law, tax policy and tax history, and has published extensively in all these areas. Much of his work has been in the fields of tax planning, tax avoidance and international tax. His work has been published in the US, the UK, Australia, New Zealand, the Netherlands, China and Hong Kong. His most recent book, prior to this one, is *The New Zealand Supreme Court: The First Ten Years* (LexisNexis 2015, co-edited with Andrew Stockley). Professor Littlewood teaches tax courses on the Auckland law degree and sometimes also teaches master's level courses in tax. He also supervises student research in tax. In recent years, students whom he has supervised have written about various aspects of the tax system, including international tax, tax avoidance, tax history, political and constitutional aspects of taxation, tax policy, tax competition and doctrinal analysis. Professor Littlewood is a full-time academic but has also from time to time provided advice to business interests and to the governments of several countries.

**Ann O'Connell** is Professor of Taxation at Melbourne Law School. She is Special Counsel at Allens, solicitors, a member of the Advisory Panel

to the Board of Taxation and a member of the Australian Tax Office Public Advice and Guidance Panel and General Anti-Avoidance Rule Panel. She was also a member of the working group established by the Assistant Treasurer in 2012 to consider the tax concessions for the not-for-profit sector and in 2015 worked as an adviser to the Organisation for Economic Co-operation and Development (OECD) in Paris. Ann lectures in taxation, not-for-profit law, and in corporations and securities regulation. In the Melbourne law master's programme she has taught taxation of business and investment income, taxation of remuneration, taxation of superannuation, taxation of sport, and capital gains tax—problems in practice, as well as capital raisings and regulation of securities markets. She has written on taxation of charities and not-for-profits, taxation of superannuation, tax avoidance, and on capital gains tax issues.

**Jennifer Roeleveld** is a professor in the University of Cape Town's Faculty of Commerce. She is the head of the postgraduate programmes in taxation in the Department of Finance and Tax and supervises masters and PhD students. Professor Roeleveld is a chartered accountant, Master Tax Practitioner and has a BCom (Honours) in taxation and an LLM in taxation from UCT. She joined UCT as a lecturer in 1992. She served for many years as a trustee and the deputy chair of the UCT Retirement Fund. She is a visiting professor on the LLM programme, WU (Vienna University of Economics and Business), Austria. She has published locally and internationally in books and journals, and is a contributing author of *Juta's Income Tax* (SA) and *Bloomberg BNA* (USA). She is also a contributor to the new *Global Tax Treaty Commentaries (GTTC)* publication of the IBFD. She is the South African team leader on the Norway Research Council-funded project, *Sustainable Tax Governance in Developing Countries through Global Tax Transparency (DeSTaT)*, comprising the universities of six countries, including UCT. She is the president of the International Fiscal Association South Africa and a member of the Permanent Scientific Committee of IFA International.

**DP Sengupta** joined the Indian Revenue Service in 1975 and retired as Chief Commissioner of Income Tax (Central), Delhi. He served as Joint Secretary both in the Tax Policy and Legislation Division and also in the Foreign Tax Division in the Ministry of Finance. Currently he is the Principal Consultant for the National Institute of Public Finance and Policy, a New Delhi-based think tank.

**David White** is a research associate of the Centre for Accounting, Governance and Taxation Research and a New Zealand Public Finance

research associate with the Chair of Public Finance at Victoria University of Wellington. He has been a senior fellow of the Taxation Law and Policy Research Institute, Monash University, Melbourne (2005–10), a research fellow at the Institute for Fiscal Studies, London (2006–10), a visiting fellow at the Urban-Brookings Tax Policy Center, Washington DC (2012), and a visiting associate professor in the Faculty of Law, National University of Singapore, Singapore (2016). Dr White's current research focuses on capital gains taxation, international income taxation, and comparative consumption taxation and tax systems in the Asia-Pacific, especially in Southeast Asia. He was engaged to review Jordan's double tax treaty policy and international business income tax regime (2004). He was a member of the Victoria University of Wellington Tax Working Group, which reviewed the New Zealand tax system (2009–10), a commentator for the Mirrlees Review of the United Kingdom tax system (2006–10) and a member of an international group that was invited to evaluate the Henry Review of the Australian tax system (2011). He is the New Zealand country correspondent for the *International VAT Monitor* and the *Australian GST Journal*. He is a member of the advisory board for the *New Zealand Journal of Taxation Law and Policy* and of the editorial board of *Revista Mexicana de Derecho Financiero y Tributario/Mexican Review of Public Finance and Tax Law*. He is also a member of the Canadian Tax Foundation and the New Zealand branch of the International Fiscal Association. Dr White was a vice president of the Australasian Tax Teachers' Association (2003–05). He has also worked as a chief analyst in the New Zealand Treasury tax policy branch (1987–2000), a commercial lawyer (1983–87), and an international lawyer in the New Zealand Ministry of Foreign Affairs (1976–83).

**Yan Xu** is an Assistant Professor in the Faculty of Law and Director of the Centre for Financial Regulation and Economic Development at the Chinese University of Hong Kong. She joined the Faculty from the University of Hong Kong where she obtained a doctorate and conducted research and teaching. She was a Fulbright Senior Research Scholar and a Visiting Fellow at Columbia Law School in 2014–15 for a research project on tax reform, the rule of law and representative government. She has held a number of international academic scholarships at institutions which include the University of Cambridge, New York University, the University of Melbourne and the University of New South Wales. She has published in a range of international journals and served as a referee for leading law journals and book series. Her research interests include comparative tax law and policy, tax history, international taxation and constitutional and administrative law. She would like to thank the Hong

Kong Research Grants Council for supporting the research on which her chapter in this book is based, which is part of the project ‘Taxation and Development: Case Study of China under the RGC ECS 2015/16’.

**Dmitry Zelik** is a Michigan Grotius fellow and an SJD candidate at the University of Michigan Law School. After graduating from Michigan Law’s International Tax LLM programme in 2012, he continued his studies and has been writing a thesis on renewable energy tax incentives and renewable portfolio standards. In addition, he was appointed to lead and coordinate the SJD Colloquium as well as the Michigan Law Research Scholars & SJDs programme of 2013–14. Dmitry is currently an associate in the tax department of Cravath, Swaine & Moore LLP. His practice focuses on the tax aspects of mergers and acquisitions, securities offerings and bank financings. Prior to joining Michigan Law, Dmitry practised law as a corporate attorney for four years at a top law firm in Israel. During his studies at Michigan Law, Dmitry has been enhancing his knowledge of US tax law by working as a research assistant to Professor Reuven S Avi-Yonah and Professor Nicole Appleberry, and by clerking at premier law firms both in Ann Arbor, Michigan, and New York, New York.