

PREPARATION OF THE WHITE PAPER ON TAXATION
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STEERING COMMITTEE

(In alphabetical order)

Hugh Ault

Professor Ault is a specialist in taxation with an emphasis on international tax issues. He has been visiting professor at a number of foreign universities in Europe, Asia and Australia. 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 laws degree from Katholieke Universiteit Leuven, Belgium, in recognition of his academic contributions in international and comparative tax law. He taught courses in business and international taxation as well as tax policy. Professor Ault has written numerous books and articles on tax issues and was formerly Senior Advisor to the Organization for Economic Cooperation and Development (OECD) Centre for Tax Policy and Administration in Paris (1997-2012). He is currently Visiting Research Scholar at the Max Planck Institute for Tax Law and Public Finance in Munich and Senior Visiting Fellow at the University of Stockholm Centre for Commercial Law. He also serves as a Consultant to the United Nations Financing for Development Office (FDO), involved in work on strengthening developing country tax systems.

Dandi Gnamou

Member of the Supreme Court of Benin since October 2017, Professor Dandi GNAMOU, has experience in the fields of public international law, international economic law, law of international organisations and African integration, as well as constitutional law and public contract law. She holds a doctorate in public law from the University of Paris Sud-XI, and is professor of law at the University of Abomey-Calavi. She has held academic positions for more than 10 years as a teacher-researcher at the University of Paris-Sud XI. She is a visiting professor at the University of Paris 1 Sorbonne. Her main research interests include system relationships, monarchisation of African regimes, human rights, international criminal justice and African integration. Dandi GNAMOU was a member of the Management Board of the African Legal Support Facility (ALSF) of the African Development Bank from June 2016 to June 2019. She was Parliamentary Assistant in charge of legal advice at the Senate, legal consultant at the Directorate of Legal Affairs of the French Economic and Financial Ministries, providing advice in the field of legal and legislative prospective, transpositions of directives, amendments to draft and preliminary draft laws, as well as the analysis of all such issues in the light of constitutional considerations. Member of the ad hoc committee in charge of drafting political and institutional reforms in Benin, head of the Department of Public Law at the Faculty of Law and Political Science, director of the Centre for International Law and African Integration since 2014, she was for two years legal advisor to the Minister of Water Energy, Mines, Petroleum, Mining Research and Renewable Energy Development of Benin and legal advisor to the Communauté Electrique du Bénin, an intergovernmental organisation in charge of managing the production and supply of electricity in Benin and Togo. She is currently Secretary General of the Supreme Court, the highest court in administrative and judicial matters. She is a judge at the administrative chamber

of the said Court, where she presides over the section in charge of the full litigation of the State, regulatory acts of central authorities and special procedures. She is married and has a son.

Na Li

Dr. Li obtained her Ph.D. degree from Vienna University of Economics and Business (WU) in Austria in 2015, a LL.M. degree from Boston University in the United States in 2009, and a Bachelor of Law degree from Fudan University in China 2001. She has taught the course "China's Tax Law and International Tax Policy" at universities in Austria, Australia, Russia, Poland, Spain and China. Dr. Li is also admitted to legal practice in China and in the U.S. (New York State), and she has been actively involving in a number of Chinese tax-reform projects.

Pasquale Pistone

Pr Pasquale Pistone is habilitated as Full Professor of Tax Law in Italy and Associate Professor of Tax Law at the University of Salerno (Italy), and Professor honoris causa at the Ural State Law University (Russia), Doctor honoris causa at the University of Örebro (Sweden) and Honorary Professor at the University of Cape Town (South Africa). He is the academic Chairman of IBFD (The Netherlands) and holder of a Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna (Austria). Pr Pasquale Pistone is also editor-in-chief of the World Tax Journal, of the International Tax Studies, of the Doctoral Series and of the Global Tax Treaty Commentaries. Co-editor of *Diritto e Pratica Tributaria Internazionale* and member of the editorial committee of many other publications. He is co-Director of IBFD's Observatory for the Protection of Taxpayers' Rights, co-chair of the Tax Committee of the International Law Association, secretary of the Executive Board of the European Association of Tax Law Professors (EATLP), member of the Permanent Scientific Committee of the International Fiscal Association (IFA) and President of the *Ius Fiscale Europaeum* research centre and of the Italian Association for Latin American Tax Law (AIDTLA) and, in such capacity, member of the Board of Directors of the Latin American Institute for Tax Law (ILADT). Pr Pasquale Pistone has already (co-)edited more than 60 books and authored seven books and more than 230 articles and/or book chapters. He is fluent in seven languages, in which he regularly lectures and presents. He has published in twelve languages. His core research areas are International and European tax law. His current specific research interest includes the analysis of CJEU's tax case law, tax treaties, taxation of the digitalized economy, protection of taxpayers' rights, inter-nation tax equity in the relations with developing countries, settlement of cross-border tax disputes and the impact of public international law on international tax law.

Marilyne Sadowsky

Marilyne Sadowsky is an Associate Professor of International, European and Comparative Tax Law at the Sorbonne Law School (University Paris I - Panthéon Sorbonne), where she is co-director of a Master's program in tax law. She has been a visiting professor at the Boston Law School (USA) and teaches as an invited professor in several European and non-European universities. She is the French representative of the Academic committee of the European Association of Tax law Professor (2021-2024) and has been participating since 2009 in the comparative seminar Wintercourse EUCOTAX (European Universities Cooperating on Taxes). She also has a former experience in practice (Arthur Andersen, Fidal and the Court of appeal of Paris). Her recent publications include papers on the history of international tax law, taxation of digital activities and crypto-currencies, the deduction of European final losses or the priority of application of domestic law with respect to tax treaties.

Luís Eduardo Schoueri

Pr Luís Eduardo Schoueri is full Professor of Tax Law at the University of São Paulo (Master of Laws at the University of München (1992) and PhD (1993) at the Faculty of Law of the University of São Paulo), and vice president of the Brazilian Institute for Tax Law and of the Commercial Association of São Paulo and also Director of the Brazilian Association for Financial Law – ABDF. He is a member of the Academic Board of the Advanced Diploma in International Tax – ADIT and of the Chartered Institute of Taxation – CIOT. In 2016, Pr Schoueri was "Hauser Global Professor of Law" at the New York University and, in 2017-2018, Professor in Residence at the International Bureau of Fiscal Documentation – IBFD and is currently partner at Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados. Pr Schoueri is the author of several books and articles.

Miranda Stewart

Miranda Stewart is a Professor at Melbourne Law School, The University of Melbourne and an Honorary Professor at the Crawford School of Public Policy, Australian National University, affiliated the Tax and Transfer Policy Institute (TTPI). Miranda was the inaugural Director of TTPI from 2014 to 2017. Miranda researches, teaches and advises governments and the private sector on a wide range of tax policy and law topics including business and international tax law; tax systems for retirement, saving and assets; budget laws; and gender equality and tax. Miranda brings an approach that seeks to foster the resilience, legitimacy, and fairness of tax systems. Miranda is Vice-Chair of the Permanent Scientific Committee of the International Fiscal Association, a Fellow of the Australian Academy of law and an International Fellow of the Centre for Business Taxation at Oxford University. Recent publications include papers on tax jurisdiction, corporate residence, bilateralism and multilateralism in tax, and the edited volume Tax, Social Policy and Gender (2017, ANU Press).