

ALLISON CHRISTIANS
Full Professor
Associate Dean (Research)
H. Heward Stikeman Chair in the Law of Taxation
McGill University, Faculty of Law
Montreal, Quebec H3A 1W9
514-398-1223
allison.christians@mcgill.ca

EDUCATION

COLUMBIA UNIVERSITY SCHOOL OF LAW
J.D. 1999, James Kent Scholar, Harlan Fiske Stone Scholar
NEW YORK UNIVERSITY SCHOOL OF LAW
LL.M. Taxation 2003

PUBLICATIONS

LAW REVIEW AND JOURNAL ARTICLES

- [*Taxing Income Where Value is Created*](#), 22 FLA. TAX REV. 1 (2019), with Laurens van Apeldoorn.
- The OECD Inclusive Framework*, 72:4 BULLETIN FOR INT'L TAX. 226 (2018), with Laurens van Apeldoorn.
- International Tax Policy in a Disruptive Environment*, 72:4 BULLETIN FOR INT'L TAX. 191 (2018), with Wolfgang Schoen and Stephen Shay.
- [*Buying In: Citizenship and Residence by Investment*](#), 62 S.L.U. L. J. 51 (2018).
- [*Distinguishing Tax Avoidance and Evasion: Why and How*](#), 3 J. TAX ADMIN. 5 (2017).
- [*A Global Perspective on Citizenship-Based Taxation*](#), 38 MICH. J. INT'L L. 193 (2017).
- [*BEPS and the New International Tax Order*](#), 2016-2017 B.Y.U. L. REV 1603 (2017).
- [*Kill Switches in the New US Model Tax Treaty*](#), 41 BROOK. J. INT'L L. 1043 (2016), with Alexander Ezenagu.
- [*A Qui le Droit de Taxer? Être membre d'un État et les enjeux fiscaux qui en découlent*](#), 43 PHILOSOPHIQUES 127 (2016), with Nicolas Benoit-Guay.
- [*While Parliament Sleeps: Tax Treaty Practice in Canada*](#), 10 J. PARL. AND POLITICAL L. 15 (2016).
- [*Avoidance, Evasion, and Taxpayer Morality*](#), 44 WASH. U. J.L. & POL'Y 39 (2014).
- [*Putting the Reign Back in Sovereign*](#), 40 PEPP. L. REV. 1373 (2013).

- [*Getting to Yes? Thoughts on a BATNA for International Tax*](#), 2013 WIS. L. R. ONLINE 7 (2013).
- [*How Nations Share*](#), 87 INDIANA L. J. 1407 (2012).
- [*Case Study Research and International Tax Theory*](#), 55 S.L.U. L. J. 331 (2011).
- [*Global Trends and Constraints on Tax Policy in the Least Developed Countries*](#), 42 U.B.C. L. REV 239 (2010).
- [*Taxation in a Time of Crisis: Policy Leadership from the OECD to the G20*](#), 5 NW. J. L. & SOC. POL. 19 (2010).
- [*Networks, Norms and National Tax Policy*](#), 9 WASH. U. GLOB. STUD. L. REV 1 (2010), reprinted in R. Avi-Yonah, ed., INTERNATIONAL TAX LAW, VOL. II (Edward Elgar 2016).
- Your Own Personal Tax Law: Dispute Resolution under the OECD Model Tax Convention*, 17 WILL. J. INT'L L. & DISP. RES. 172 (2009)
- [*Fair Taxation as a Basic Human Right*](#), 9 INT'L. R. CONST. 211 (2009).
- [*Sovereignty, Taxation, and Social Contract*](#), 18 MINN. J. INT'L L 99 (2009); reprinted in R. Avi-Yonah, ed., INTERNATIONAL TAX LAW, VOL. II (Edward Elgar 2016).
- [*Taxation as a Global Socio-Legal Phenomenon*](#), 14 ILSA J. OF INT'L & COMP. L. 303 (2008), with Steven Dean, Diane Ring, and Adam Rosenzweig.
- [*Hard Law and Soft Law in International Taxation*](#), 25 WISC. J. INT'L L. 325 (2007); revised and reprinted in TAX LAWS: GLOBAL PERSPECTIVES 277 (A. Usha, ed., Icfai Univ. Press, 2008).
- [*Taxing the Global Worker: Three Spheres of International Social Security Coordination*](#), 26 VA. TAX REV. 81 (2006).
- [*Tax Treaties for Investment and Aid to Sub-Saharan Africa: A Case Study*](#), 71 BROOK. L. REV. 639 (2005); revised and reprinted in THE EFFECT OF TREATIES ON FOREIGN DIRECT INVESTMENT: BILATERAL INVESTMENT TREATIES, DOUBLE TAXATION TREATIES, AND INVESTMENT FLOWS (Lisa Sachs and Karl P. Sauvant, eds., Oxford University Press).
- Breaking the Subsidy Cycle: A Proposal for Affordable Housing*, 32 COL. J. LAW & SOC. PROBS. 131 (1999).

BOOKS AND BOOK CHAPTERS

- The Search for Human Rights in Tax*, in [TAX, INEQUALITY, AND HUMAN RIGHTS](#) (Philip Alston and Nikki Reisch, eds., OUP 2019).
- Interpretation of Canadian Tax Treaties*, in [INTRODUCTION TO INTERNATIONAL TAX IN CANADA](#) (J.-P. Vidal, ed., 7th Ed., Carswell 2019), with Chantal Jacquier and Jean-Pierre Vidal.

Tax Justice as Social License: the Fair Tax Mark, in [BUSINESS, CIVIL SOCIETY AND THE NEW POLITICS OF CORPORATE TAX JUSTICE: PAYING A FAIR SHARE?](#), (Richard Eccleston & Ainsley Elbra, eds, Edward Elgar 2019).

Canada Report, in [IMPROVING TAX COMPLIANCE IN A GLOBALIZED WORLD](#) (Evans et al, eds., IBFD 2018), with Vokhid Urinov.

[The Constitutional Framework of Environmental Taxation in Canada](#), in Rodolfo Boix, ed., ASPECTOS CONSTITUCIONALES DE LA TRIBUTACIÓN AMBIENTAL/ Constitutional Aspects of Environmental Taxation 219-260 (Universidad Nacional de Córdoba 2018), with Olivier Jarda and Stephanie Hewson.

[Taxing Transnationals: Canada and the World](#), in REFLECTIONS ON CANADA'S PAST, PRESENT AND FUTURE IN INTERNATIONAL LAW/ RÉFLEXIONS SUR LE PASSÉ, LE PRÉSENT ET L'AVENIR DU CANADA EN MATIÈRE DE DROIT INTERNATIONAL (CIGI 2018).

Distinguishing Tax Avoidance and Evasion, in [THE ROUTLEDGE COMPANION TO TAX AVOIDANCE RESEARCH](#), Nigar Hashimzade and Yuliya Epifantseva, eds. (Routledge 2018).

[Tax Law as an Issue of International Economic Law](#), in ENCYCLOPEDIA OF INTERNATIONAL ECONOMIC LAW, Thomas Cottier and Krista Nadakavukaren Schefer, eds. (Edward Elgar 2017)

[International Tax Institutions](#), in ENCYCLOPEDIA OF INTERNATIONAL ECONOMIC LAW, Thomas Cottier and Krista Nadakavukaren Schefer, eds. (Edward Elgar 2017)

[ASSESSING BEPS: ORIGINS, STANDARDS, AND RESPONSES](#), INT'L FISC. ASSOC. CAHIER 102A (2017) (with Stephen Shay).

[TAX SOVEREIGNTY IN THE BEPS ERA](#) (Kluwer 2017) (co-edited with Sergio Rocha).

BEPS and the Power to Tax, in Allison Christians and Sergio Rocha, eds., TAX SOVEREIGNTY IN THE BEPS ERA (Kluwer 2017).

[Trust in the Tax System: The Problem of Lobbying](#), in Cees Peeters et al, eds., BUILDING TRUST IN TAXATION (2017).

[Taxpayer Rights in Canada](#), in César Alejandro Ruiz Jiménez, ed., TAX LAW AND HUMAN RIGHTS (2016).

[Taxpayer Rights in the United States](#), in César Alejandro Ruiz Jiménez, ed., TAX LAW AND HUMAN RIGHTS (2016).

[Taxation as Environmental Policy in Canada: A Look at the Contemporary Landscape](#), in Rodolfo Boix, ed., LA PROTECCIÓN AMBIENTAL A TRAVÉS DEL DERECHO FISCAL/ENVIRONMENTAL PROTECTION THROUGH TAX LAW 283-308 (Universidad Nacional de Córdoba 2015), with Olivier Jarda.

[Drawing the Boundaries of Tax Justice](#), in QUEST FOR TAX REFORM: THE CARTER COMMISSION 50 YEARS LATER, Kim Brooks, ed. (Carswell, 2013) 53.

[*Canada Report*](#), in TAX SECRECY AND TAX TRANSPARENCY – THE RELEVANCE OF CONFIDENTIALITY IN TAX LAW 209, Eleanor Kristoffersson et al., eds. (Institute for Aust. & Int’l Tax Law, 2013).

[*Tax Activism and the Global Movement for Development through Transparency*](#), in TAX, LAW AND DEVELOPMENT, Miranda Stewart & Yariv Brauner, eds. (Edward Elgar, 2013) 288-315.

[*U.S. Report*](#), in THE MEANING OF “ENTERPRISE,” “BUSINESS,” AND “BUSINESS PROFITS” UNDER TAX TREATIES AND U.S. TAX LAW, Guglielmo Maisto, ed. (IBFD 2011), Ch. 19 (with Yariv Brauner).

[*Historic, Comparative and Evolutionary Analysis of Tax Systems*](#), in SEPARATION OF POWERS AND TAX SYSTEM EFFECTIVENESS 287-309, Misabel de Abreu Machado Derzi, ed. (Del Ray Press, 2010).

U.S. INTERNATIONAL TAXATION: CASES, MATERIALS, AND PROBLEMS, GRADUATE TAX SERIES (Matthew Bender Pub., 2008; 2d ed. 2011) (with Sam Donaldson).

[*Social Security in United States Treaties and Executive Agreements, U.S. Report*](#), in DOUBLE TAXATION CONVENTIONS AND SOCIAL SECURITY CONVENTIONS 684 (Michael Lang, ed., Linde Verlag Pub., June 28, 2006).

ESSAYS AND OTHER WORKS

Digital Services Taxes and Internation Equity: A Tribute to Peggy Musgrave, 95 Tax Notes Int’l 589 (Aug. 12, 2019).

Limiting Foreign Tax Credits: Not So Easy, 92 Tax Notes Int’l 173 (8 October 2018).

[*Taxing According to Value Creation*](#), 90 Tax Notes Int’l 1379 (18 June 2018).

[*Jumping the Line or Out of the Net? Tax and the Immigrant Investor*](#), 88 Tax Notes Int’l 357 (23 Oct. 2017).

[*Corporate Income Tax & US Policy Changes*](#), The Pearson Centre for Progressive Policy, 13 Sept. 2017.

[*Take MAP With a Grain of Salt: Sifto and the Legal Nature of Competent Authority Agreements*](#), 86 TAX NOTES INT’L 81 (3 Apr. 2017).

[*Spillovers and Tax Sovereignty*](#), 85 TAX NOTES INT’L 831 (27 Feb. 2017).

Understanding the Accidental American: Tina’s Story, 80 TAX NOTES INT’L 833 (Dec. 7, 2015).

[*Interpretation or Override? Introducing the Hybrid Tax Agreement*](#), 80 TAX NOTES INT’L 51 (Oct. 5, 2015).

[*Friends With Tax Benefits: Apple’s Cautionary Tale*](#), 78 TAX NOTES INT’L 1031 (June 15, 2015).

Expert Report, Raymond Chabot Grant Thornton et al v. Director General of Elections, Quebec (September 2015) (international and comparative analysis of taxpayer confidentiality rationales and regimes).

[*Expert Report to Independent Commission on the Reform of International Corporate Taxation*](#) (March 2015) (analysis of contemporary international corporate tax policy challenges).

Expert Report, Hillis v. Attorney General, Federal Court of Canada File No. T-1736-14 (April 2015) (analysis of Canada-US intergovernmental agreement on FATCA).

[*Arbitration and the Mutual Agreement Procedure in the UN Model Convention*](#), KÜRESEL BAKIŞ ÇEVİRİ HUKUK DERGİSİ'NİN (GLOBAL PERSPECTIVES), 18:13 (2015). (Translated into Turkish by Leyla Ates).

[*Lux Leaks: Revealing the Rule of Law, One Plain Brown Envelope at a Time*](#), 76 TAX NOTES INT'L 1123 (December 22, 2014).

[*Paperwork and Punishment: It's Time to Fix FBAR*](#), 76 TAX NOTES INT'L 147 (October 13, 2014).

[*Regulating Tax Preparers: A Global Problem for the IRS*](#), 75 TAX NOTES INT'L 391 (August 4, 2014).

Dawn of the Delta: Taming International Derivatives Tax Abuse, 5 COLUM. J. TAX. L. TAX MATTERS 2 (2014).

[*Submission to Finance Department on Implementation of FATCA in Canada*](#), 10 March 2014 (with Arthur Cockfield).

Conference Proceedings: *Should Corporate Tax Returns Be Public? Tax and Corporate Social Responsibility Symposium* 11 N.Y.U. J. L. & Bus. 159 (2014).

Conference Proceedings: *Conceptualizing a New Institutional Framework for International Taxation* 44 Wash. U. J. L. & Pol'y 7 (2014).

[*Tax Cooperation, Past, Present & Future*](#), IFC ECONOMIC REPORT, Winter 2014, pp 12-16.

[*Taxpayer Rights, On and Off-Shore: The 2013 Taxpayer Advocate's Report to Congress*](#), 73 TAX NOTES INT'L 233 (20 January 2014).

[*What the Baucus Plan Reveals About Tax Competition*](#), 71 TAX NOTES INT'L 1113 (23 December 2013).

[*Reversal of Fortune: Did PPL Corporation Get a Foreign Tax Credit from the Wrong Government?*](#), 2013-09 LEXIS FED. TAX J. QUARTERLY 1, § 1.01 (Sep, 2013).

[*How Starbucks Lost its Social License — And Paid £20 Million to Get it Back*](#), 71 TAX NOTES INT'L 637 (12 August 2013).

[*Opinion Analysis: U.S. Underwrites U.K. Tax on Privatized Energy Industry*](#), SCOTUS Blog (21 May 2013).

[*Argument Recap: The Court Does Algebra, and Hilarity Ensues*](#), SCOTUS Blog (21 February 2013).

[*Argument Preview: Giving Credit Where Credit is Due*](#), SCOTUS Blog (19 February 2013).

[*What You Give and What You Get: Reciprocity under a FATCA Intergovernmental Agreement*](#), CAYMAN FIN. REV. (12 April 2013).

[*The Dubious Legal Pedigree of Intergovernmental FATCA Agreements \(And Why It Matters\)*](#), 69 TAX NOTES INT'L 565 (11 Feb. 2013).

[*Measuring a Fair Share*](#), 68 TAX NOTES INT'L 95 (1 Oct. 2012).

[*Sharing Tax Information Under the Model Treaties*](#), CAYMAN FIN. REV., (18 July 2012).

[*Could a Same-Country Exception Help Focus FATCA and FBAR?*](#), 67 TAX NOTES INT'L 157 (9 July 2012).

[*Do We Need to Know More About Our Public Companies?*](#) 66 TAX NOTES INT'L 843 (28 May 2012).

[*Putting Arbitration on the MAP: Thoughts on the New U.N. Model Tax Convention*](#), 66 TAX NOTES INT'L 351 (23 Apr. 2012).

[*Tax Treaty Process and Interpretation in Turkey*](#), 35:4 INT'L TAX J. 35 (Aug. 2009) (with Leyla Ates).

Determining Treaty Eligibility for Hybrid Entities and Their Owners, 3 J. TAX'N OF GLOBAL TRANSACTIONS 45 (2003); revised and updated in 2 J. OF CORP. TRANSACTIONS 11 (2004) (with Sam Donaldson).

MULTIMEDIA

INTERVIEWS, PODCASTS, PRESENTATIONS AND WEBINARS

[*Apple and the European State Aid Investigation of Ireland*](#), Tax Analysts Facebook Live Interview, 29 September 2016.

[*The Search for Human Rights in Tax*](#), Conference on Taxation and Human Rights in an Unequal World, NYU, 23 September 2016.

[*Tax Avoidance in a World of Aggressive Tax States*](#), Conference on Tax Evasion and Avoidance, Journal of Tax Administration, 6 May 2016.

[*Citizenship based taxation, FATCA, taxpayer mobility, and privacy*](#), Tax Notes International, "Tax Notes Live", 2 November 2015.

[*Taxpayer privacy and confidentiality: the impact of FATCA in Canada*](#), Fritz-Phillippe Kirsch webinar, 15 October, 2015.

[*Destination: Silicon Valley North*](#), McGill Law Podcast, 9 October 2014.

[*FATCA incoming*](#), McGill Law Journal podcasts, Feb 2014.

[*Tax Avoidance, Tax Evasion, and Tax Justice*](#), McGill Law Journal podcasts, June 2013.

SOCIAL MEDIA & BLOGS

[*SSRN Author Page*](#)

[*Research Gate author page*](#)

[*Tax, Society and Culture Blog*](#)

[*Website*](#)

Twitter @profchristians

[*McGill Tax Channel on YouTube*](#)

ACADEMIC EVENTS ORGANIZED

Aligning Tax and the Sustainable Development Goals: Why and How, ACUNS Annual Conference Panel, Stellenbosch, South Africa, 19-21 June 2019

Taxes, Labour, and the Multinational Firm, McGill University, 27 May 2019.

How countries learn to tax; Complexity, legal transplants and legal culture
Lorentz centre workshop, Leiden, February 2019. Co-organized with Irma Mosquera, Kim Brooks, Kerrie Sadiq, and Tsilly Dagan.

Symposium: Programming Governance / Governing Programming: Regulatory Challenges on the Edge of Technology

Co-organized with Ignacio Cofone and the McGill Law Journal, Montreal, 4 November 2018.

Spiegel Sohmer Annual Tax Policy Colloquium at McGill Faculty of Law

“The Fundamentals of Tax Policy: An Interdisciplinary Approach,” Fall 2018

“100 Years of Tax Law in Canada,” Fall 2017

“Corporate Tax Policy Fundamentals,” Fall 2015

“Tax Law and Philosophy,” Fall 2014

Blockchain and the Law: A Crash Course

Innovation Week, McGill CIPP, 21 February 2018

Putting Innovation in a Box: Tax and IP Policy, Society, and the State

Innovation Week, McGill CIPP, 21 February 2018. Co-organized with Pierre Emmanuel Moyse.

Interdisciplinary Conference on International Tax Policy in a Disruptive Environment

Max Planck Institute for Tax Law and Public Finance, Munich, 14-15 December 2017. Co-organized with Wolfgang Schoen and Stephen Shay.

Symposium: 100 Years of Tax in Canada

McGill University Faculty of Law, 2 October 2017

Tax Cooperation and Competition Conference 2016

World Bank, Washington, DC, 23 May 2016. Co-organized with Brigitte Alepin and Lyne LaTulippe.

International Tax Governance in Action

Tilburg, Netherlands, 4 May 2016

Co-organized with Cees Peters and J.M. Gribnau.

Regulating Innovation: Law and the Creative District

Centre d'entreprises et d'innovation de Montréal, 15 April 2016

Co-organized with Pierre Emmanuel-Moyse.

Tax Cooperation and Competition Conference

Montreal, 2 November 2015, 265 participants

Co-organized with Brigitte Alepin, Lyne LaTulippe and Natalie St.-Pierre.

Taxation and Citizenship

University of Michigan School of Law, 8-9 October, 2015

Co-organized with Reuven Avi-Yonah.

Tax Justice and Human Rights Research Symposium

McGill Faculty of Law, June 18-20, 2014

FATCA Information Session

McGill Faculty of Law, March 16, 2014

International Taxation Speaker Series

McGill Faculty of Law, Winter 2014

Tax Justice Round Table and Research Symposium

McGill Faculty of Law, May 29 - 30, 2013

Tracking Our Fiscal Footprint: Assessing the Impact of Conventional International Tax Standards on Low-Income Countries

Co-organized with Kim Brooks, McGill Faculty of Law, 28 October 2008

SELECTED RECENT PRESENTATIONS*Reworking Profit Allocation to Align Tax and the SDGs: A Proposal*, Purdy

Crawford Workshop: The Role of Business Regulation In Advancing The Sustainable Development Goals, Dalhousie University Faculty of Law, 24 September 2019.

Tax and Sustainable Development, XVII International CIFA Forum: How to

mobilize private finance towards funding the UN SDGs, United Nations, New York, 7 May 2019.

Taxation in the Age of Smart Contracts, Ohio State University: Artificial

Intelligence and the Future of Law, 22 March 2019; Waterloo Centre for Taxation in a Global Economy 2019 Tax Policy Research Symposium, Toronto, 10 May 2019.

Aligning Tax and the Sustainable Development Goals: Why and How

International Tax Cooperation: The Challenges and Opportunities of Multilateralism, Oxford University, U.K., 11 December 2018; ACUNS Annual Conference, Stellenbosch, South Africa, 20 June 2019.

Taxing Income Where Value is Created

London School of Economics, U.K., 7 December 2018.

Digital Taxation

Canadian Tax Foundation 70th Annual Conference, Vancouver, 27 November 2018.

Digital strategies for aligning tax and value creation

Taxing the Digital Economy, Instituto de Directo Económico Financeiro e Fiscal, University of Lisbon, Portugal, 20 July 2018.

BEPS Implementation in Canada and Peru

Colegio de Abogados de Lima and Universidad Femenina del Sagrado Corazón (UNIFE), Lima, Peru, 29 June 2018.

Inbound & Outbound Taxation between Canada and Peru: CDI and Canadian Jurisprudence

Sunat (Tax Authority of Peru), Lima, Peru, 28 June 2018.

Contemporary Tax Issues in International Economic Law

Canada in International Law: At the Inflection Point, Centre for International Governance Innovation, Ottawa, 19 June 2018.

Tax Multilateralism via the OECD

Altınbaş University Law School and Münster University Institute for Tax Law, International Conference on the Multilateral Instrument, Istanbul, 11 May 2018.

Regulating Cannabis: Tax as Revenue and as Social Signal

Legalizing Marijuana in Canada: Policy Challenges, McGill Institute for Health and Social Policy, Montreal, 27 April 2018.

En route vers le Sommet du G7 dans Charlevoix: conférences pour une croissance économique qui profite à tout le monde

Université de Montréal, 25 April 2018.

Global conversation on Global Tax Norms and Principles

Ford Foundation, New York, 23 April 2018.

Fairness and Efficiency in Dividing Taxing Rights

IMF Spring Meetings Conference: Splitting the Riches: The Present and Future of Taxation by Formula, Washington DC, 22 April 2018.

Taxing Income Where Value is Created

Institute for Austrian and Comparative Tax Law Colloquium, Vienna University (WU), 9 April 2018; BYU Law Tax Policy Colloquium, Brigham Young University, Provo, 12 March 2018.

Taxes and Fairness into the 21st Century

Who Pays for Canada, McGill Institute for the Study of Canada, Montreal, 21-23 February 2018.

Law and the Blockchain: A Crash Course

Roundtable on Blockchain Technology and Regulation, Innovation Week, McGill CIPP, 21 February 2018.

International Tax, BEPS, and the Sustainable Development Goals

First Global Conference of the Platform for Collaboration on Tax, United Nations, New York, 14-16 February, 2018, [online](#).

The OECD Inclusive Framework

Interdisciplinary Conference on International Tax Policy in a Disruptive Environment, Max Planck Institute for Tax Law and Public Finance, Munich, 14-15 December 2017

International tax cooperation and development: Unresolved issues and pathways to reform

6th International Workshop on Domestic Revenue Mobilisation in Developing Countries, German Development Institute, Bonn, 28 Nov 2017

The Special Tax Regime Clause in the 2016 US Model Income Tax Convention

Seminar on Conditional Withholding and BEPS, Leiden University, 16 Nov 2017

Taxing Income Where Value is Created

University of Florida, Annual International Tax Symposium, Gainesville, 27 Oct 2017

IFA Subject 1: Assessing BEPS: Origins, Standards and Responses

International Fiscal Association Annual Congress, Rio De Janeiro, 28 August 2017

NEPAD 3rd Regional Dialogue and Training: Contract Negotiation and Fiscal Policies in the Extractive Industry

Yaounde, Cameroon, 27-29 May 2017

Assessing BEPS: Origins, Standards and Responses

Waterloo Centre for Taxation in a Global Economy 2017 Tax Policy Research Symposium, Toronto, 12 May 2017

Roundtable on International Tax Competition

Suffolk University Law School, Boston, 4 April 2017.

Buying In: Citizenship and Residence by Investment

Critical Tax Theory Conference, St. Louis University, 30 March 2017.

Human Rights Beyond the Tax State: Who Owes What to Whom?

Indiana University Maurer School of Law Tax Policy Colloquium, Bloomington, 2 March 2017.

Balancing Revenues and Rights after FATCA

Conference, Widening the Pathways to Open Societies, Panama City, 17 Feb. 2017.

Human Rights at the Borders of Tax Sovereignty

NYU Tax Policy Colloquium, New York, 13 Feb. 2017.

Measuring the Global Impact of National Tax Policy: Spillover Analysis

CCIL Annual Conference, Panel: International Taxation: A Fireside Chat about whether the Tax World is On Fire, Ottawa, 3 Nov. 2016.

Taxpayer Rights as Human Rights

Derecho Tributario y Derechos Humanos: Diálogo en México y el Mundo (Tax Law and Human Rights: Dialogue in Mexico and the World), Instituto Tecnológico Autónomo de México, Mexico City, 27 Oct. 2016.

Taxing Uber: Young IFA Network Mock Trial

Acting Judge, International Fiscal Association Annual Congress, Madrid, 28 Sep. 2016

The Search for Human Rights in Tax

Conference: Human Rights and Tax in an Unequal World, New York University, 23 Sept 2016, video available at <http://bit.ly/HumanRightsTaxNYU>

BEPS from the OECD Outward

Annual International Tax Conference, Federal University of Minas Gerais, Belo Horizonte, Brazil, 15 Sept. 2016

The Apple State Aid Case

Federal University of Minas Gerais, Belo Horizonte, Brazil, 16 Sept. 2016.

Not-so-soft Law: BEPS and the New International Tax Order

Oxford Centre for Business Taxation Academic Symposium, Oxford University, 1 July 2016; BYU Law Review Symposium: A Scholarly Conversation at the Cutting Edge of International Tax Reform, BYU Law School, 11 March 2016.

Tax Avoidance in a World of Aggressive Tax States

Conference: Tax Avoidance and Evasion, Journal of Tax Administration, London, England, 6 May 2016; [online](#).

EU State Aid from the US perspective

Conference: International Tax Governance in Action, Tilburg University, Netherlands, 4 May 2016

Info Exchange under FATCA and CRS: Regulating International Data Transfers

Conference: Regulating International Transfers of Data, University of Basel, Switzerland, 7 April 2016

Multilateralism and BEPS: Exploring the issues of Distributional Justice and Globalization

World Trade Institute Lunch Series, University of Bern, Switzerland, 6 April 2016

Tax and Human Rights: Who are the Rights-Holders?

Faculty Workshop Series, Washington & Lee University School of Law, 22 February 2016

Tax Justice as Social License: The Fair Tax Mark

Conference: Paying Their Fair Share? Business, civil society and the politics of corporate tax justice, University of Tasmania, Hobart, Australia, 2 February 2016

Advising Taxpayers in the 21st Century: Ethical Challenges

American Association of Law Schools Annual Conference, New York, 8
January 2016

TEACHING

Current Courses

Federal Income Tax; Tax Policy; International Tax; Advanced Tax Seminar

PhD/DCL External Thesis Examinations

Dirk Broekhuijsen, Leiden University, A Multilateral Income Tax Treaty,
November 2017

Evanson Njaramba Gichuki, Nairobi University, Tax Administration Reforms
in Kenya, June 2015

David Kerzner, Queen's University, Tax Reporting and Information Exchange,
November 2014

Leyla Ates, University of Wisconsin, Tax Reform as Legal Pluralism, April
2015

DCL Supervision, Teaching Fellowships and Mentorships

Ivan Ozawa Ozai, DCL, Taxation and Human Rights, anticipated 2019

Alexander Ezenagu, DCL, Tax Treaties and Development, anticipated 2018

Andrea DiPaolo, Teaching Mentorship, Winter 2014

Vokhidjon Urinov, DCL, Global Exchange of Tax Information, Fall 2013

LL.M. Thesis Supervisions

Yifang Zhao, Carbon Pricing, anticipated 2016.

Nicolas Benoit-Guay, Taxation and Political Membership, 2016.

Astrid Merceron, Regulating Labor and Employment for Innovation and
Entrepreneurialism, 2015.

Charlie Feldman, Constitutional Compliance and the Canadian Legislative
Process: Developing an Effective Framework, 2015.

Juan Agustín Argibay Molina, The Problem of Trade Mispricing, 2013.

Leyla Ates, The Legitimacy of Tax Reforms in Turkey, 2010.

AWARDS AND RECOGNITION

Principal's Prize for Excellence in Teaching, McGill University, 2018.

[Top 50 influencers: finance news and information in social media](#),

Economia magazine, October 2018.

[Global Tax 50 2016: Leaders Creating an Impact Around the World](#),

International Tax Review, January 2017.

100 Must-Follow Tax Twitter Accounts For 2017, Forbes Magazine, 31
December 2016.

[Global Tax 50 2015: Leaders Creating an Impact Around the World](#),

International Tax Review, January 2016.

John W. Durnford Teaching Excellence Award, McGill University Faculty of
Law, 2014.

Top Tax Blogs, Tax Connections, June 2012.

Teacher of the Year, University of Wisconsin Law School, Wisconsin Law Alumni Association 2009.

PRIOR ACADEMIC APPOINTMENTS

UNIVERSITY OF WISCONSIN LAW SCHOOL

Associate Professor of Law, 2011-2012; *Assistant Professor of Law*, 2005 to 2011

Courses: Federal Income Tax, International Tax, Tax Treaties, Tax Policy, Entity Tax

NORTHWESTERN UNIVERSITY SCHOOL OF LAW, CHICAGO, IL

Visiting Assistant Professor of Law, 2003 to 2005

Courses: Federal Income Tax, International Tax, Tax Treaties

ACADEMIC VISITS

LEIDEN UNIVERSITY, INTERNATIONAL TAX CENTRE

U.S. International Taxation, May 2015; May 2016

UNIVERSITY OF OTTAWA FACULTY OF LAW

January Term Professor, Common Law Section, January 2012

THAMMASAT UNIVERSITY, BANGKOK, THAILAND

Program on International Taxation, January, 2007

RESEARCH GRANTS AND AWARDS

- Ford Foundation, Aligning Tax and the Sustainable Development Goals (2018-2020)
- International Fiscal Association, Canada Branch, Research Grant, Comparative Study on Base Erosion and Profit Shifting (2015-2017)
- Insight Grant, Regulating Innovation: Law and the Creative District, Social Science and Humanities Research Council, Canada (2014-2016)
- Globalink Research Internship (2015).
- Connection Grant, Social Science and Humanities Research Council, Canada (2014)
- Spiegel Sohmer Tax Policy Colloquium Grant (2014)
- Award for Course Development, McGill Faculty of Law Research Fund (2014)
- Fasken-Martineau Corporate Social Responsibility Research Fund (2013, 2014, 2016)
- Research Grant, University of Wisconsin Graduate School Research Committee (2006, 2007, 2008, 2009, 2010)
- Robert B. Murphy Fellowship (2009)
- Research Grant, Center for World Affairs and the Global Economy (2008)
- Arthur Andersen Summer Fellowship, University of Wisconsin School of Law (2008)
- The Educational Partnership Programs Bureau of Educational and Cultural Affairs, U.S. Department of State, Education for Development and Democracy Initiative (2003)

CURRENT LAW SCHOOL AND OTHER SERVICE

- Member, Board of Governors, Canadian Tax Foundation (2017- present)
- Board Member, Canadians for Tax Fairness (2016-present)
- Executive Board Member, Tax Coop (2015-present)
- Board Member, Journal of Tax Administration (2015-present)
- McGill Faculty of Law, Associate Dean, Research (2017-present)

LEGAL EMPLOYMENT, BAR ADMISSIONS, AND ORGANIZATIONAL MEMBERSHIPS

Expert, UNESCO Inclusive Policy Lab (2019-)

Membre régulière, Éthique et économie, Centre de Recherche en Ethique (2019-)

Associate Member, European Association of Tax Law Professors (2018-)

Member, International Fiscal Association (2003-)

Member, Law and Society Association (2003-)

WACHTELL, LIPTON, ROSEN & KATZ, NEW YORK, NY

Associate, 2002 to 2003

DEBEVOISE & PLIMPTON, New York, NY

Associate, 1999 to 2002; *Summer Associate*, 1998

Admitted, New York (2000)