



















## I. AUTHORS

	<p><b>Jeffrey Owens.</b> Director of the WU Global Tax Policy Center (WU GTPC) at the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business) Vienna, Austria.</p> <p>For over 20 years, Jeffrey led the OECD tax work, and now he is the Director of the WU Global Tax Policy Center (WU GTPC) at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business (Wirtschaftsuniversität Wien, WU).</p> <p>He also serves as a Senior Policy Advisor to the Global Vice Chair of Tax at EY, and as a Senior Advisor to the United Nations Tax Committee, the Inter-American Development Bank (IDB) and UNCTAD and a number of regional tax administration organizations as well as being involved with a number of NGOs.</p>
	<p><b>Eva Andrés Aucejo.</b> Full Professor of Financial &amp; Tax Law. University of Barcelona. Bachelor in Economic Sciences and Business Studies and Law. Ph. D. in Law. Consultant from the Global Forum of the World Bank (HCBM). Director of the <i>Education and Law Review</i> (WoS JCR/ESCI &amp; SCOPUS). Director of the Excellence Network INTAXCOOP&amp;GOV: “The Global Observatory on Tax Agencies and EUDISCOOP Project 68768-P Project: International Administrative Co-Operation in Tax Matters &amp; ADR. Visiting scholar at Harvard University London School of Economics and Political Sciences, European University Institute, “La Sapienza”, Università di Firenze, di Bologna, IBFD, University of Leeds (UK), Georgetown University (Washington, DC).</p>
	<p><b>Marco Nicoli:</b></p> <p>Former Senior Project Manager Legal at Vice Presidency of the World Bank. Member of the Global Forum on Law, Justice and Development Senior Knowledge Management Officer from the World Bank. Special officer of the Organization for Economic Cooperation and Development (OECD)</p>
	<p><b>Julius Sen.</b> formerly Associate Director and Senior Programme Manager at LSE Enterprise and LSE IDEAS, is an LSE Expert on regulation, governance, trade and public policy, and a member of the International Trade Policy Unit (ITPU) at the LSE. He also teaches extensively on executive education programmes for governments and the private sector.</p>
	<p><b>Andreu Olesti-Rayó.</b> Professor of Public International Law at the University of Barcelona. His main field of specialization is in European Union Law. Bachelor and Ph. D. in Law (1991). Bachelor in Economics (1986) and in Law (1985). He is currently the Director of Department of Criminal Law and Criminal Science, and Public International Law and International Relations at the University of Barcelona. Director of PROJECT: EUROFUTURUM – PGC1028-094489-B100 and the Consolidated Group: DIDUE- 2017 SGR1371</p>

	<p><b>Juan Lopez Rodríguez.</b> Ph D in law, expert in tax law and policy, in its regional, national, international and European aspects, with more than 25 years of experience in bodies in charge of fiscal and tax policies (Economic and Finance Ministry of the Spanish Government and of the Commission Services). Tax Policy Adviser at European Commission.</p>
	<p><b>João Félix Pinto Nogueira.</b> PhD in Tax Law. Deputy Academic Chairman of IBFD. Manager of IBFD Academic and Deputy Editor-in-Chief of the World Tax Journal and of the International Tax Studies. Honorary associate professor of the University of Cape Town, South Africa. Prior to joining IBFD, he was a (visiting) post-doctoral researcher and lecturer at several universities and a lawyer at one of the most highly reputed tax law firms in Portugal.</p>
	<p><b>Teresa Soler Roch.</b> Emeritus Professor of Financial and Tax Law (University of Alicante). President of the Spanish Taxpayers defence Council (2008-2012). Member of IFA (Spanish Branch), ILADT, AEDAF, Board of Trustees member of IBFD (2003-2020). Expert of Spanish Minister committees to reform tax laws. President of the “Revista Española de Derecho Financiero. Editorial committees’ member of the Journals CT, QF, NF, etc. Visiting researcher at University of Florida, Université Paris II</p>
	<p><b>Franco ROCCATAGLIATA:</b> Currently principal administrator in DG TAXUD. Delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA). Legal advisor at the International Department of the Italian Ministry of Finance (1984-1994) and as a tax inspector in local tax offices (1978-1984).</p>
	<p><b>Piergiorgio Valente:</b> Confédération Fiscale Européenne (CFE) Tax Advisers Europe (President), IAFEI Chairman Technical Committee, Professor Link Campus University (Crowe Valente/Valente Associati GEB Partners).</p>
	<p><b>Monica Calijuri Sionara</b> Monica Calijuri (PhD in Accounting, Sao Paulo University, and a B.A. in Economics). Lead Sector Specialist in tax administration at the InterAmerican Development Bank (IADB). She specializes in modernizing tax administration in Latin American and Caribbean (LAC) countries through capacity building and digitalization. Previously, she worked for the Brazilian Tax Administration and the IMF.</p>
	<p><b>Dr. Alessandro Turina</b> Alessandro Turina is a Senior Research Associate in the IBFD Academic Department, where he focuses on international and European tax law and where he serves as managing editor of the “International Tax Studies” publication and Transparency Module coordinator within the University of Amsterdam - IBFD International Tax LLM. He is also a visiting lecturer at the University of Fribourg</p>

	<p><b>William Byrnes.</b> Executive Professor of Texas A&amp;M University School of Law as well as an Affiliated Faculty member of the Texas A&amp;M University Energy Institute and a Research Affiliate of the Texas A&amp;M University Institute of Data Sciences. He is a legal treatise author of PRACTICAL GUIDE TO U.S. TRANSFER PRICING (4<sup>th</sup> Edition) and TAXATION OF INTELLECTUAL PROPERTY AND TECHNOLOGY, both published annually by Matthew Bender. William Byrnes is the author and co-author of over 1,100 articles published by financial media.</p>
	<p><b>Cristina García-Herrera Blanco.</b> Associate professor of financial and tax law at Universidad Complutense de Madrid. Since 2017 she is Director of Research and Studies in the Institute for Fiscal Studies (Spanish Ministry of Finance). She is been member of several financial ministry commissions of experts and working groups: the technical committee in the Spending Review in the AIREF Tax Benefits Assessment project (2019-2020), Working group on tax conflicts (Spanish Tax Agency), Working Group of Offsetinf of tax loss carryforwards, (State Secretary for Finance, 2019), Working Group on Taxation of Wealth (Institute for Fiscal Studies, 2019), Working group on taxation and gender (Institute for Fiscal Studies, 2018), Committee of Experts in the tax regimen of professional companies (Institute for Fiscal Studies, 2013), Committee of Experts on the determination of the tax base of entrepreneurs, (Institute for Fiscal Studies, 2013), etc.</p>
	<p>David Deputy</p> <ul style="list-style-type: none"> <li>• Director of Strategic Development, Vertex, Inc.</li> <li>• President Accounting Blockchain Coalition</li> <li>• Adjunct professor, Texas A&amp;M Law School</li> </ul>
	<p><b>Amparo Grau Ruiz.</b> Professor of Tax Law. Complutense University of Madrid Full Professor of Financial and Tax Law. Complutense University of Madrid. Principal investigator of <i>Certificarse Project: Efectos jurídico-financieros y control del impacto social para el desarrollo sostenible: el papel de las certificaciones en las inversiones y la contratación pública (DER2015-65374-R)</i>. <i>PI Audit-S Project (PID2019-105959RB-I00)</i>. <i>PI UCM - H2020 INBOTS Project (GA No. 780073)</i></p>
	<p><b>Katerine Perrou</b> Post-doctoral Researcher and Assistant Lecturer in Tax Law at the Law School of the National and Kapodistrian University of Athens. Visiting Professor at Queen Mary University of London, UK and at the University of Amsterdam, the Netherlands. General Secretary of the Greek IFA Branch. Currently, she serves as Legal Counsel to the Governor of the Greek Independent Authority for Public Revenue.</p>
	<p><b>Jesús Ramos Prieto.</b> University of Seville, of whose Department of Public Law he has been Director (2012-2020). He has been Vice Dean of the Faculty of Law and General Director for the European Higher Education Area at said University. Author of numerous publications and contributions to national and international congresses, conferences and seminars, he has been a member of various research projects and is a member of the European School of Advanced Tax Studies of Bologna, of the</p>

	<p>Spanish Association of Tax Advisors, of the Spanish Association of Financial Law and of the Network of Professors of the discipline. He has made stays at the Universities of Strasbourg, Bologna and Paris-Est Créteil</p>
	<p><b>Alessandro Valente</b>, manager of tax and legal matters at Crowe Valente/Valente Associati GEB Partners. He advises multinational clients on local and international tax and legal matters. He also advises on TP matters such as group planning, defence, documentation, benchmarking analysis, unilateral APA, bilateral APA, as well as on legal tech matters. Alessandro holds degrees from the University of East Anglia, the University of Miami and the University of Campania “Luigi Vanvitelli”. He is a member of the Tax Technology committee – CFE Tax Advisers Europe, and serves as the Co-chair of the Ethics and Sustainable Development group and is a member of the Digitalised Economy group of the International CFOs Association. He is also a regular contributor to specialised publications in the field of tax and TP both in Italy and abroad.</p>
	<p><b>José Miguel Martínez-Carrasco Pignatelli</b>. Professor of Financial and Tax Law area of knowledge. Autonomus University of Barcelona. Author of almost a hundred publications in his discipline including books (four monographs), book chapters, articles and reviews. For fifteen years he has been a tax attorney. He has been a substitute magistrate of the Superior Court of Justice of Catalonia.</p>
	<p><b>Jorge Marcelino</b>. Doctor (summa cum laude) in Law and Political Sciences at Barcelona University; Invited researcher at <i>Centre d'études sur la fiscalité des entreprises</i>, in Paris; invited researcher at IFA and invited researcher at IBFD. Invited professor of the master program on International Taxation in Latin America (Master II - Fiscalité Internationale) at the University Paris II; Attorney specialist in Wealth Planning, Offshore Centers Structures and Foreign Direct Investment.</p>
	<p><b>Mario Pires</b>.  Master in Taxation Open University of Catalonia (UOC).  Senior Consultant Kreston Iberaudit - Taxation - Transfer Prices.  Tutor of the Inter-American Center of Tax Administrations (CIAT)</p>
	<p><b>Nathan Goths</b>  PhD candidate in international tax law at the University of Barcelona (Director: Eva Andrés). He is also a Tax Accountant and Advisor in Spain and Belgium, his country of origin. He specializes in the matters of international taxation and asset mobility such as taxation of non-residents, fiscal immigration and expatriation, international succession and tax optimization.</p>