

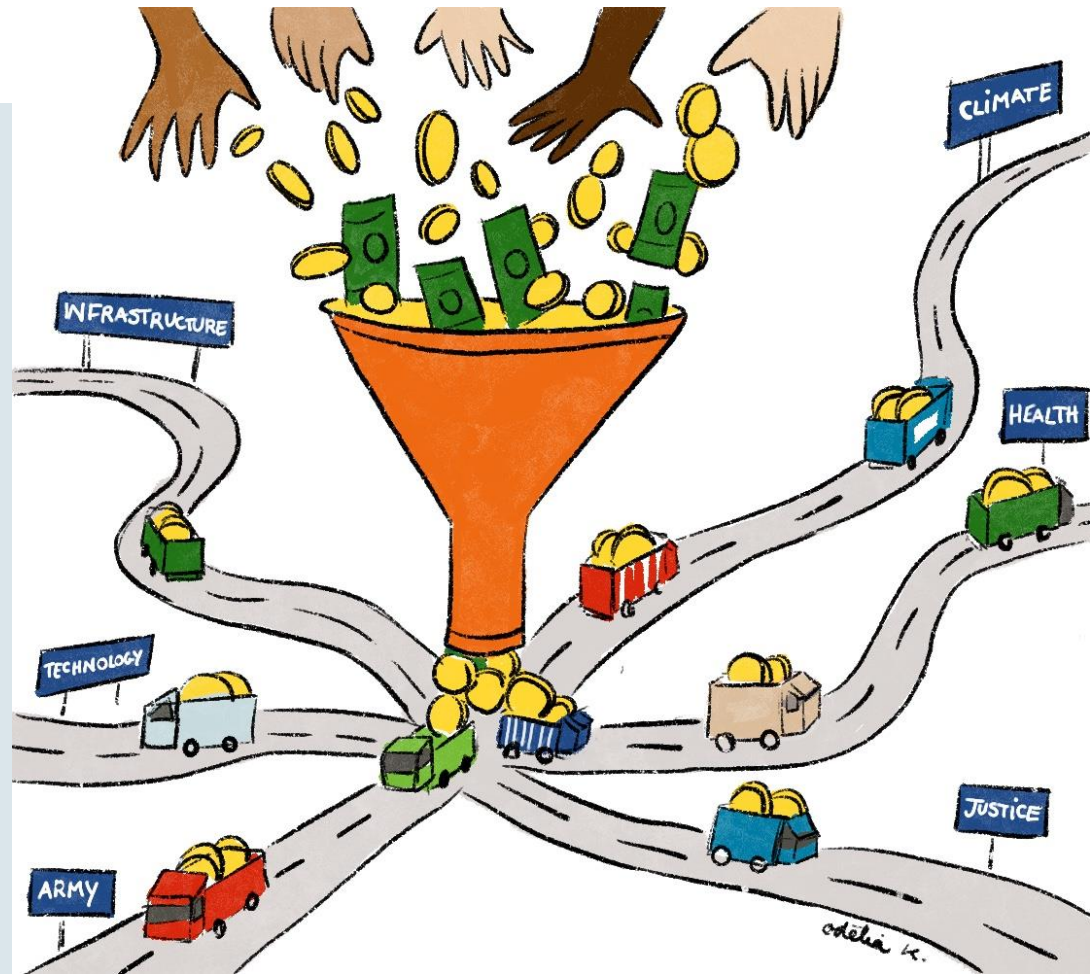
WEBINAR

TAXATION

14 NOVEMBER 2023
2PM – 5PM (CET)

Bilingual event (French / English)
with simultaneous interpretation

Registration compulsory at
<https://cutt.ly/yM1zaQA>



This is the 22nd of a series of webinars scheduled to take place throughout 2023 to mark the 150th anniversary of the International Law Association (ILA).

This webinar will focus on the White Paper on the Taxation. It will be an opportunity to take stock of the founding principles of international taxation, the ongoing reforms and to consider the tax policies of the future that will make it possible to respond to the challenges posed in particular by the technological change, climate change and the worsening of inequalities.

White Paper available at : <https://www.ilaparis2023.org/en/white-paper/taxation/>

Chaired by **Jinyan Li**, Professor, Osgoode Hall Law School, York University, Canada

Introduction **Marilyne Sadowsky**, Associate Professor, Paris 1 Panthéon-Sorbonne University

Speakers

Reuven S. Avi-Yonah, Irwin I Cohn Professor of Law, University of Michigan

Juliane Kokott, Advocate-General, Court of Justice of the European Union

Michael Lennard, Chief of the International Tax Cooperation Section in the UN Financing for Sustainable Development Office, Secretary of the UN Tax Committee

Annet Wanyana Oguttu, Professor, Department of Taxation and the African Tax Institute, Faculty of Economic and Management Sciences, University of Pretoria

Marlene Nembhard Parker, Deputy Commissioner General, Legal Support Services, Tax Administration Jamaica (TAJ)

Wolfgang Schön, Director of the Department of Business and Tax Law, Max Planck Institute for Tax Law and Public Finance

Irma Mosquera Valderrama, Full Professor, Tax Governance and Ph.D., Dean at Leiden Law School

Chair

Jinyan Li is Professor and Co-director of the LL.M. Tax Programs at Osgoode Hall Law School, York University, Canada. As one of the leading tax law scholars in Canada, she has published widely on Canadian, Chinese, international and comparative taxation. She is on the editorial board of World Tax Journal. Her research has been supported by significant external grants and recognized by distinctions, such as Tax Excellence Award from the Ontario Bar Association and Lifetime Contribution Award from the Canadian Tax Foundation. She has been an expert consultant to the Canadian government and international organizations, including the IMF, OECD and UN.



Introduction



Marilyne Sadowsky is Associate Professor at the Sorbonne Law School, Paris 1 Panthéon-Sorbonne University

She holds a Ph.D. in International and European taxation (Sorbonne Law School, Paris 1 Panthéon-Sorbonne University), and achieved an honourable mention for the Mitchell B. Carroll Prize, International Fiscal Association. Her research focuses on international and European taxation, with a particular interest in comparative law, history and corporate taxation. She represents France at the Academic Committee of EATLP (European Association of Tax Law Professors) and she is a member of the executive committee of IACL (International Academy of comparative law). Marilyne Sadowsky was Visiting Professor at the Boston College of Law (2017) and a Visiting Fellow (Hugh Ault Program) at the Max Planck Institute in Munich (2023).

Speakers

Reuven S. Avi-Yonah is Irwin I Cohn Professor of Law and director of the International Tax LL.M. Program at the University of Michigan. He specializes in corporate and international taxation and has served as a consultant to the US Department of the Treasury and the Organisation for Economic Co-operation and Development (OECD). He has published more than 250 books and articles, including “Advanced Introduction to International Tax Law” (Elgar, 2019), “Global Perspectives on Income Taxation Law” (Oxford University Press, 2011), and “International Tax as International Law” (Cambridge University Press, 2007).





Juliane Kokott was born in 1957 in Frankfurt am Main (Germany). Ms Kokott studied law at the University of Bonn (Germany) and at the University of Geneva (Switzerland) from 1976 to 1982. After receiving a Fulbright scholarship, she went on to study at the American University in Washington DC, where she completed an LL.M. in 1983. On her return to Europe, she began writing her dissertation at the Universität Heidelberg (Heidelberg University, Germany) and was awarded a doctorate in law in 1985. She was also awarded this title by Harvard University in 1990. In 1985, she also obtained the Diploma of the International Academy of Constitutional Law, based in Tunis.

Ms Kokott began her academic career in 1991 as a Visiting Professor at the University of California, Berkeley. She then taught at the Universität Augsburg (Augsburg University), the Universität Heidelberg, the Heinrich-Heine-Universität Düsseldorf (Düsseldorf) and at the Universität St. Gallen (University of St. Gallen, Switzerland). In 2000, she was appointed Director of the Institute of European and International Business Law at the University of St. Gallen, and from 2001 to 2003, Deputy Director of the university's specialist programme in business law.

She then worked for the German government, which appointed her as a substitute judge to the International Court of Conciliation and Arbitration of the Organisation for Security and Cooperation in Europe (OSCE) in 1995. In 1996, she was appointed Vice-President of the Wissenschaftliche Beirat "Globale Umweltveränderungen" der Bundesregierung (WBGU) (Federal Government Advisory Council on Global Environmental Change, Germany).

Ms Kokott was appointed Advocate General at the Court of Justice on 7 October 2003. She was First Advocate General from 2006 to 2007.

Michael Lennard is Chief of the International Tax Cooperation Section in the UN Financing for Sustainable Development Office and is also Secretary of the UN Tax Committee. His work focuses on ensuring the fairness and workability of international tax norms for all stakeholders, including achieving greater developing country input into those norms, and encouraging cooperation to improve tax systems as a spur to sustained development that benefits all stakeholders in tax systems. In 2011 and 2021/22 he was selected as one of ITR's Global Tax Top 50, and the UN tax work more generally has been regularly so recognized.



Annet Wanyana Oguttu is a Professor of tax law in the Department of Taxation and the African Tax Institute in the Faculty of Economic and Management Sciences at the University of Pretoria. She holds a doctorate in tax law. Her field of specialisation is international tax law; and in which she has published many articles in various internationally accredited journals. She is the author of: the ground-breaking book entitled "Base Erosion and Profit Shifting: A Blueprint for Africa's Response" (IBFD, 2021); the seminal book "International Tax Law: Offshore Tax Avoidance in South Africa" (Juta, 2015); co-author of "Tax Law: An Introduction" (Juta, 2020) and has written several book chapters in other tax text books.

Prof. Oguttu is a member of: the UN High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda for Sustainable Development (FACTI Panel); the Davis Tax Committee (DTC) which was appointed by South Africa's Minister of Finance to assess South Africa's tax policy framework; and she has served a Commissioner of the South African Law Reform Commission.

She served as the president of the board of directors of the South African Institute of Tax Professionals (SAIT). She is the Chair of the Advisory Board of the African Tax Research Network (ATRN) which is housed at ATAF. She has served as a Visiting Professor at the University of Johannesburg and the Institute of Austrian and International Tax Law - Vienna.

Marlene Nembhard Parker is Deputy Commissioner General of Legal Support Services at the Tax Administration Jamaica (TAJ).

She previously served in the TAJ, as Chief Tax Counsel, Legislation, Treaties and International Tax Matters, as Director of Legislation and Treaty Services, as Senior Legal Officer and Legal Officer. Ms. Nembhard-Parker is currently the co-chair of the OECD/G20 Inclusive Framework on BEPS and co-chair of the Steering Group of the BEPS Inclusive Framework. She is also the co-chair of the CFA's Advisory Group for Global Dialogue on Tax Matters, and a member of the United Nations Committee of Experts on International Cooperation in Tax Matters. Ms. Nembhard-Parker holds a BSc in Public Administration from the University of the West Indies (Mona Campus) Jamaica, a Bachelor of Laws from the University of the West Indies (Cave Hill Campus) in Barbados and a Legal Education Certificate from the Norman Manley Law School in Jamaica. She also holds a Master's Degree in International Taxation from the University of New South Wales in Australia.



Wolfgang Schön is Director of the Department of Business and Tax Law at the Max Planck Institute for Tax Law and Public Finance in Munich and Honorary Professor at Munich University. He is a Member of the BoT of the IBFD and an International Research Fellow at the Oxford University Centre for Business Taxation. He was Chairman of the Board of EATLP and the Vice-Chair of the Permanent Scientific Committee of IFA. Wolfgang Schön has been a Visiting Professor at Tilburg University, Vienna University of Business and Economics, NYU, Columbia University, University of Pennsylvania, UBC, the Universities of Antwerp and Liège and Bocconi University (Milan).

Irma Mosquera Valderrama is Full Professor Tax Governance and Ph.D. Dean at Leiden Law School (Leiden University), the Netherlands. She is also the EU Jean Monnet Chair Holder on the topic EU Tax Governance (EUTAXGOV), and Lead Researcher of the European Research Council (ERC) Funded Project that investigates Global Tax Governance (GLOBTAXGOV).

