

Name: Tamir Shanan

Date: 24 February 2022

CURRICULUM VITAE

1. Personal Details

Office Telephone Number: 972-3-9634125.

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2. Higher Education

A. Undergraduate and Graduate Studies

- ❖ **University of Michigan – MI USA**
Master of Laws (LL.M.), 2008 Special program in International Taxation.
- ❖ **Hebrew University –Faculty of Law – Rishon Le Zion Israel**
Master of Laws (LL.M.), 2006 - Graduated *Magna cum Laude*
- ❖ **COLLEGE OF MANAGEMENT – Faculty of Law Israel**
Bachelor of Laws (LL.B.), 2000 Graduated *Magna cum Laude*
- ❖ **COLLEGE OF MANAGEMENT – Faculty of Business – Rishon Le Zion Israel**
Bachelor of Business Administration (B.B.), 2000 Specialization in Accounting

B. Doctoral Degree and Post-Doctoral Studies

- ❖ **University of Michigan – MI USA**
Scientific Juris Doctor (S.J.D), 2010
 - ❖ Dissertation topic: " Taxing Multinational Corporations: a proposal to adopt Global Formulary Apportionment "
 - ❖ Dissertation supervisor: Prof. Reuven S. Avi-Yonah, Professor Douglass A. Kahn and Professor Michael J. McIntyre.

3. Academic Ranks and Tenure in Institutes of Higher Education

Dates	Institution and Department	Rank/Position
Feb 2011	College of Management Academic Studies	Lecturer

4. Offices in Academic Administration

Dates	Institution and Department	Position
2021- 2022	College of Management Academic Studies – Faculty of Law	Dean
2017- 2020	College of Management Academic Studies – Faculty of Law	Vice Dean
2015 – 2020	College of Management Academic Studies – Faculty of Law	Director of the Dual Degree Programs
2017-present	College of Management Academic Studies – Faculty of Law	Member of the LL.M Curriculum Committee
2015 – present	College of Management Academic Studies – Faculty of Law	Member of the LL.B Curriculum Committee
2013 – 2019	College of Management Academic Studies – Faculty of Law	Member of the Best Seminar Paper Competition Committee
2013-2017	College of Management Academic Studies – Faculty of Law	Director of the Excellence Programs

5. Scholarly Positions and Activities outside the Institution

2022	Founder and Editor of Israeli Tax Review (in progress)	Founding Review Editor
2022	Heth Academic Center for Research of Competition and Regulation	Academic Supervisor
2021	Lyon Catholic University, France	Adjunct Lecturer
2018	Tel-Aviv University	Adjunct Lecturer
2014-2019	Tax Justice Network – Academic Supervisor	Adjunct Lecturer
2017	Israel Bar Association	Academic Advisor and lecturer
2017	Netanya College	Adjunct Lecturer
2006-7	The Hebrew University	Teaching Assistant
1999-2000	COLMAN	Associate Editor – Ha-Mishpat Law Review
1998-2000	COLMAN	Teaching Assistant

6. Participation in Scholarly Conferences

a. Active Participation

Date	Name of Conference	Place	Subject of Lecture/Discussion	Role
2022	Mobility of Work	Institute for Austrian and International Tax Law, Rust Austria	Taxing mobile work in Israel in the 21 st century	Presented a paper
2022	Fairness in International Taxation	University of Surrey School of Law, London UK	Reevaluating the allocation of tax collection of immigrants between home country and host country	Presented a paper
2022	Taxation and Democracy	Israeli Thought Institute	Citizenship and Cross-Border taxation	Presented a paper
2022	Contemporary Issues in Law and Economics 2 nd Polish-Israeli Seminar on Law and Economics	Warsaw School of Economics, Poland	Taxation of Brain Drain	Presented a paper
2013	Law and Society	Law and Business – Israel	Tax Policy in the 21 st Century	Presented a paper
2013	International Taxation	Reichman University – Israel	Application of Formulary Apportionment in the International Arena	Presented a paper
2012	International Tax Conference	Beijing – China	Taxing Multinational Corporations	Presented a paper

b. **Organization of Conferences or Sessions**

Date	Name of Conference	Place	Subject/Role of Conference, Comments	Role
2020	Round table	COLMAN – Heth Center	Taxing relives of import personal goods as a means to reduce cost of living	Organizer and academic supervisor
2019	Round table	COLMAN – TJN	Taxing Capital Gains – Equality; Taxation of Stock Options; Taxation of Research and Development Activities	Organizer and presented a summary
2018	Round table	COLMAN – TJN	Financial Secrecy in Israel	Organizer and academic supervisor
2017	Round table	COLMAN – TJN	Hybris Mismatches in the Israeli Tax System	Organizer and academic supervisor
2016	Round table	COLMAN – TJN	Professional Ethical Implications for tax Practitioners	Organizer and academic supervisor
2016	Round table	COLMAN – TJN	Mandatory Filing and Beneficial	Organizer and academic

			Ownership Registration	supervisor
2015	Round table	COLMAN – TJN	Real-Estate Taxation and Inequality in Israel	Organizer and academic supervisor
2014	Round table	Law & Business - TJN	Taxing Multinational Corporate Groups	Main researcher

7. Invited Lectures\ Colloquium Talks

Date	Name of Conference	Place	Subject/Role of Conference, Comments	Role
2022	Sapir Academic College	COLMAN	Taxation of private venture capital and private equity	Presented a paper
2022	Research Day	COLMAN	Sin taxes on Sugar and Fat	Presented a paper
2021	Colloquium	COLMAN	Taxation of Hedge Funds	Presented a paper
2019	Tax Workshop	Hebrew University	Classification of Foreign Entities for Tax Purposes	Presented a paper
2018	Colloquium	COLMAN	The Israeli Voluntary Disclosure Initiative	Presented a paper
2017	Tax Workshop	Hebrew University	Taxation of Spouses Upon Separation	Presented a paper
2016	Invited lecture	Israel Bar Association	Taxation of Equity Compensation	Presented a paper
2018	Colloquium	COLMAN	Equitable implications regarding the Israeli EITC program	Presented a paper
2015	Tax Workshop	Hebrew University	Taxation of Stock Redemption	Presented a paper
2014	Tax Workshop	Hebrew University	Taxation of Multinational Corporate Groups – Formulary Apportionment	Presented a paper

8. Research Grants

a. Grants Awarded

Role in Research	Co-Researchers	Topic	Funded by/Amount	Year
Researcher		Sin taxes on Sugar and Fat	ACTO – The Center for Impact Investing & Entrepreneurship	2021
Researcher		Taxation of Corporate Groups	Tax Justice Network	2014

9. Scholarships, Awards and Prizes

- ❖ **ACTO – The Center for Impact Investing & Entrepreneurship**
- ❖ **COLMAN Haim Striks Faculty of Law Excellence Faculty Member**
- ❖ **Haim Striks Foundation - two Research Grants**
- ❖ **COLMAN - Haim Striks Faculty of Law Best Lecturer**

10. Teaching

a. Courses Taught in Recent Years

Year	Course Name	Type: Lecture/Seminar/Workshop/ High Learn Course/Introduction	Degree	No. of Students
2022-	Constitutional and Administrative Law	Core Course	M.A.	50
2021-present	Law @ Policis	Core Course	LL.M.+ M.A.	50
2011-present	Tax Laws	Core Course	LL.B.	150
2013-present	International Taxation	Seminar	LL.B.	25
2014-2016	Taxation of Commercial Entities and its shareholders/members	Seminar	LL.B.	25
2019-2020	Law and Politics	Workshop	LL.M.	20
2019-2020	Law and Politics	Core course	M.A.	50
2011	Introduction to the Legal Profession	Core Course	LL.B.	120
2013-2016	Reading workshop	Workshop	LL.B.	20
2013-2016	Interdisciplinary workshop	Workshop	LL.B.	20

2013-2018	Fiscal Policy, budget, Equality and Welfare	Core Course	M.A.	50
2016-2019	Taxation of Business Entities	Seminar	M.A.	20
2012-2014	Introduction to financial aspects to lawyers	Core Course	LL.A.	30

b. **Supervision of Graduate Students**

Name of Student	Title of Thesis	Degree	Completion Date / in Progress	Students' Achievements
N.A.	Taxation and AML	LL.M.	N.A.	N.A.

12. Professional Experience

Member of the editorial board, YORAM DANZIGER BOOK, Ha-Mishpat, 2019).

Editor, JUSTICE ADI AZAR BOOK (Ha-Mishpat, 2019) (with Nilly Karakoe Eyal)

2017-2019 The Holly See - Special Counsel

2018-9 The State Comptroller and Ombudsman of Israel - Member of a Special appointed committee

2011 – 2013: Zysman Aharoni Gayer & Co (ZAG – S&W) Partner and off Counsel, head of the Tax and Regulation Practice

2008– 2011: Skadden, Arps, Slate, Meagher & Flom LLP Associate, tax practice.

2001– 2004, 6: Ernst & Young Associate, tax practice.

2000– 2001: The Israeli Parliament (Knesset Israel) - Law clerk for the Israeli Parliament Legal Counsel

Admitted to the Israeli Certified Public Accountant Association as of 2003

Admitted to the Israeli Bar Association as of 2000

Member of the public committee appointed by the Israeli Cabinet for the drafting of Constitution headed by Professor Ya'akov Ne'eman, former Minister of the Treasury 2001-2.

Legal Counsel of “The Constitution Lobby” in the Israeli Parliament 2000-2001

PUBLICATIONS

A. Ph.D. Dissertation

Dissertation topic: " Taxing Multinational Corporations: a proposal to adopt Global Formulary Apportionment." Dissertation supervisor: Prof. Reuven S. Avi-Yonah, Professor Douglass A. Kahn and Professor Michael J. McIntyre.

B. Scientific Books (Refereed)

Edited Books and Special Journal Issues – Published

Published

1. Tamir Shanan *Taxation of Families in Israel in The Twenty First Century* (Justice Danziger Book, 2019) (In Hebrew)
2. Tamir Shanan, Sagit Leviner & Moran Harari, *Current Issues in Cross Border Taxation and Inbound Investment in the State of Israel, Taxation and Development - A Comparative Study* (2016) (in English).

Accepted for Publication

3. Tamir Shanan *The Concept of Domicile in the Israeli Tax System* (Justice Mazuz Book, forthcoming 2022) (In Hebrew).

C. Other Scientific Publications:

Published

1. Tamir Shanan, *Unitary Taxation (Taxing Multinational Corporations based on Formulary Apportionment)*, TJN Research Center, Working Paper (February 2015).

Accepted for Publication

1. *Sin Taxes in Israel (taxation of sugar-sweetened beverages and saturated fats)* (forthcoming 2022).

D. Articles in Refereed Journals

Published

1. Tamir Shanan & Guy Azulay *Do You Have a Cigarette? The Tobacco Tax is Killing Me, Taxation of Tobacco Products* 21 Hamishpat 67 (2015) (in Hebrew).
2. Tamir Shanan & Roy Cohen *Taxation of Stock Redemption* 53 Hapraklit 453 (2014) (in Hebrew)

3. Yoram Rabin & Tamir Shanan *The Material Jurisdiction in Claims regarding Educational Matters, the Administrative Court, the Supreme Court for Justice, and What in Between* 49 Hapraklit 257 (2006) (in Hebrew).

Accepted for Publication

1. **Taxation of Private Equity & Venture Capital Funds** Hapraklit Law Review Vol 55(2) (forthcoming 2022).

F. Articles in Conference Proceedings

Published

1. Tamir Shanan & Ori Goldfryd *Taxation of Multinational Enterprises and Multinational Corporate Groups* 19 Mishpat and Business (2017) (in Hebrew).

H. Other Scientific Publications

Published

1. Tamir Shanan & Tal Mizrahi *Classification of Foreign Entities for Tax Purposes Following Hareal Ruling* Missim 31/4 5 (2017)
2. Tamir Shanan & Ori Goldfrid *Taxation of Israeli Branches of Multination Corporations* Missim 29/2 Missim 1 (Law Review) (2015) (in Hebrew).
3. Tamir Shanan & Mor Limanovitch *Taxation of operations funded by the Crowds (Crowd Funding)* 27/2 Missim 39 (Law Review) (2013) (in Hebrew)
4. Tamir Shanan *Taxation of Conditional Sales* 27/1 Missim 1 (Law Review) (2013) (in Hebrew)
5. Tamir Shanan *Taxation of Acquisitions with Contingent Consideration* 26/1 Missim 16 (Law Review) (2012) (in Hebrew)
6. Tamir Shanan & Tal Mizrahi, *Taxation of Prizes, Awards and Rewards* Missim 26/6 Missim 19 (2012) (in Hebrew).
7. Tamir Shanan *Twenty years for the Hashomrim Group precedent, another look on cash-receipt or accrual basis reporting* 26/5 Missim A-1 (Law Review) (2012) (in Hebrew)
8. Tamir Shanan *Tax Considerations of Acquisitions Where the Consideration is Paid in Installments* 25/6 Missim 44 (Law Review) (2011) (in Hebrew).
9. Gabi Waisman & Tamir Shanan *Taxation of Transferrable Stock Options* 22/1 Missim (Law Review) (2008) 96 (in Hebrew).
10. Gabi Waisman & Tamir Shanan *Taxation of Employee Stock Purchase Plan* 19/5 Missim 70 (Law Review) (2005) (in Hebrew).

K. Submitted Publications

- 1. Taxing International Migrants in the 21st Century.**
- 2. Corporate income tax: We tried the Stick How about the Carrot?**
- 3. Taxation of Cross-Border Migrations – Revaluating the Allocation of Tax Collection of Immigrants Between the Home Country and Host Country**

L. Summary of My Research Activities and Future Plans

I intend to further my writing in the cross-border field focusing on U.S. international tax law.