

Tsilly Dagan
Professor of Taxation Law
University of Oxford, Faculty of Law
&
Raoul Wallenberg Professor of Law
Bar Ilan University, Faculty of Law

EMPLOYMENT

University of Oxford, Faculty of Law, UK, 2019-present, *Professor of Taxation Law.*
Co-Director, MSc in Taxation, 2019-present.

Bar-Ilan University Law School, Israel, Professor, 1998-present (tenured, 2006).
Associate Dean for Research, 2018-2019.

University of Columbia Law School, NY, Scholar in Residence, Fall 2014, Fall 2015.

University of Western Ontario Law School, Canada, Visiting Professor, Winter 2009.

University of Michigan Law School, MI, Visiting Assistant Professor, 1999, 2001-2003.

The College of Management Law School, Israel, 1993-1997.

I. Gornitzky & Co., Advocates, Israel 1987-1990.

EDUCATION

Tel-Aviv University Law School, Israel, J.S.D., 1999 (Strategic Aspects of International Taxation).

New York University Law School, NY, LL.M. (Taxation), 1993.

Tel-Aviv University Law School, Israel, LL.B., 1988.

AWARDS

- Cheshin Award for Academic Excellence in the Field of Law, 2021.
- Provost's Award for Innovative Scholarship, Bar Ilan University, 2018.
- IBFD Frans Vanistendael Award for the best publication in international tax law, 2017.
- Kibbutz Fund Award for Best Publication of the Year, (with Avital Margalit), 2014.
- Best Teacher Award, Bar-Ilan University, 2013.
- Best Teacher Award, University of Western Ontario, 2009.

GRANTS

- Israel Science Foundation, *The Global Market for Corporate Law: Mapping Incorporation Patterns of 'Israeli' Startups*, 2020 (with Assaf Hamdani)
- Israel Social Security Research Fund, *The influence of subminimum wage on the right of people with disabilities to equal participation in society and alternative tax solutions for the provision of their employment*, 2019.
- Israel Science Foundation Book Publishing Grant, 2015.
- Israel Ministry of Science Grant, *Designing Legal Mechanisms for the Promotion of Women: The Market, the State, the Family and the Public Good*, 2014 (with Hila Shamir).
- Israel Science Foundation, *A Market for Public Entitlements?*, 2011.
- Israel Social Security Research Fund, *Taxation and Welfare of People with Disabilities*, 2009.

PROFESSIONAL AND ACADEMIC ACTIVITIES

- JIEL, Editorial Board 2021- present
- Oxford-Virginia Legal Dialog: Tax meets non-tax law, *Co-founder*, 2021-present.
- The Frans Vanistendael Award, *International Jury Member*, 2020, 2021.
- Tax Discussion Group, Oxford Faculty of Law, *Co-chair*, 2020-present.
- International Tax Governance and Justice Online Workshop, *Co-founder*, 2019- present.
- How Countries Learn to Tax; Complexity, Legal Transplants and Legal Culture, Workshop, The Lorentz Center, Leiden, 2019, *Member of the Organizing Committee*.
- Legal Dialogues, Lecture Series, Bar Ilan University, *Founder and Coordinator*, 2012-15.
- Bar-Ilan University Law Review, Editor in Chief, 2013-2020
- The Institute for Advanced Studies, Hebrew University, Israel, *Fellow*, Research Group on Sovereignty, Global Justice and the Ethics of War, Spring 2011.
- The European Association of Tax Law Professors, *Associate Member*, 2010-present.
- Faculty Thematic Study Group, Bar Ilan University, *Founder and Coordinator*, 2004. (Equality); 2005 (Decision Making); 2012 (Pluralism); 2013 (Public v. Private).

PUBLICATIONS**BOOKS**

INTERNATIONAL TAX POLICY: BETWEEN COMPETITION AND COOPERATION (CAMBRIDGE UNIVERSITY PRESS, 2017; paperback edition, 2019) (winner of the IBFD Frans Vanistendael Award for International Tax Law 2017).

Reviewed in:

- Laurens van Apeldoorn, *A Sceptic's Guide to Justice in International Tax Policy*, 32 CANADIAN JOURNAL OF LAW AND JURISPRUDENCE 499 (2019).
- Edoardo Traversa & Anne-Grace Kleczewski, *Book Review*, 46.3 INTERTAX 261 (2018).
- Christiana HJI Panayi, *Book Review*, 2018 (4) BRITISH TAX REVIEW 492.
- Yariv Brauner, *Book Review*, 22 FLORIDA TAX REVIEW 571 (2019).
- John Snape, *International Tax Policy: Between Competition and Cooperation*, 79 CAMBRIDGE LAW JOURNAL 192 (2020).

Book Events:

- LSE Book Launch (2018): Eduardo Baistrocchi, Yariv Brauner, Miranda Stewart, and Edoardo Traversa, Discussants; and Ian Roxan and Judith Freedman, Chairs.
- Bar Ilan University (2018): Daniel Shaviro, Ofer Grosskopf, Yoram Margalioth, and Linda Sugin, Discussants.
- Brooklyn Law School (2018): Julian Arato, Steven Dean, and Yehonatan Givati, Discussants.
- Tel Aviv University (2019), *Israeli Law & Society Annual Meeting*: Roy Kreitner, Talia Fisher, and Yoram Margalioth, Discussants.

INTERNATIONAL TAXATION (TEL-AVIV UNIVERSITY PRESS, 2004) [Hebrew].

EDITED VOLUMES

COMPARATIVE TAX & CULTURE, *Theoretical Inquiries in Law*, Guest Editor, 2010.

ARTICLES & ESSAYS

Klaus Vogel Lecture 2021: Unbundled Tax Sovereignty – Refining the Challenges, 76 BULLETIN FOR INTERNATIONAL TAXATION, 1 (2022)

Tax Justice in the Era of Mobility and Fragmentation, REVUE EUROPÉENNE DU DROIT, PARIS: GROUPE D'ÉTUDES GÉOPOLITIQUES, 73 (2022)

Re-imagining Tax Justice in a Globalized World, in TAX JUSTICE AND TAX LAW (Dominic de Cogan & Peter Harris eds. 2020).

Key Debates—Competition v. Cooperation in International Taxation, in RESEARCH HANDBOOK ON INTERNATIONAL TAXATION (Yariv Brauner ed. 2020).

Facilitating the Commons Inside Out, in PROPERTY FROM BELOW (Olivier De Schutter & Balakrishnan Rajagopal eds., 2019) (with Hanoach Dagan).

State Inc., 27 CORNELL JOURNAL OF LAW & PUBLIC POLICY 661 (2018) (with Talia Fisher).

The Future of Corporate Tax Residency, in CORPORATE TAX RESIDENCY 135 (Eduardo Traversa ed., 2018).

Questioning Market Aversion in Gender Equality Strategies: Designing Legal Mechanisms for the Promotion of Gender Equality in the Family and the Market, 27 CORNELL JOURNAL OF LAW & PUBLIC POLICY 717 (2018) (with Hila Shamir & Ayelet Carmeli).

The Marketization of Tax Sovereignty, in FORMS OF PLURALISM 13 (Jean Cohen & Astrid von Busekist eds., 2018).

Community Interests in International Taxation, in COMMUNITY INTERESTS ACROSS INTERNATIONAL LAW 316 (Eyal Benvenisti & Georg Nolte eds., 2018).

Book Review: A Global Analysis of Tax Treaty Disputes, Eduardo Baistrocchi (ed.), 81(4) MODERN LAW REVIEW 730 (2018).

Tax Policy Under Globalization, 21 LAW AND BUSINESS 1 (2018) [Hebrew].

The Global Market for Tax and Legal Rules, 21 FLORIDA TAX REVIEW 148 (2017).

International Tax and Global Justice, 18 THEORETICAL INQUIRIES IN LAW 1 (2017).

Tax Sovereignty in an Era of Tax Multilateralism, in EU LAW AND THE BUILDING OF GLOBAL SUPRANATIONAL TAX LAW: EU BEPS AND STATE AID 37 (Dennis Weber ed., 2017).

Tax Treaties as a Network Product, 41 BROOKLYN JOURNAL OF INTERNATIONAL LAW 1081 (2016).

The Currency of Taxation, 84 FORDHAM LAW REVIEW 2537 (2016).

BRICS—Theoretical Framework: The Potential of Cooperation, in THE BRICS AND THE EMERGENCE OF INTERNATIONAL TAX COORDINATION 15 (Yariv Brauner & Pasquale Pistone eds., 2015).

Mapping the Terrain of Disability Legislation: The Case of Israel, 30 DISABILITY AND SOCIETY 46 (2015) (with Arie Rimmerman, Michal Soffer, Roni Rothler & Lior Mishali).

Tax, State and Utopia, 33 VIRGINIA TAX REVIEW 549 (2014) (Lead Article) (with Avital Margalith).

Adoption Regulation as Commodification, in REGULATIONS 93 (Roy Kreitner et al. eds., 2014) (with Talia Fisher).

Taxing Communities; the Taxation of the Traditional and the Renewing Kibbutz, 36 TEL-AVIV UNIVERSITY LAW REVIEW 508 (2013) [Hebrew] (winner of the Kibbutz Fund Award 2014) (with Avital Margalith).

The Tragic Choices of Tax Policy in a Globalized Economy, in TAX AND DEVELOPMENT 57 (Yariv Brauner & Miranda Stewart eds., 2013).

The State and the Market: A Parable, 3 PUBLIC REASON 44 (2011) (with Talia Fisher).

Rights for Sale, 96 MINNESOTA LAW REVIEW 90 (2011) (with Talia Fisher).

Commodification without Money, 11 THEORETICAL INQUIRIES IN LAW FORUM 2 (2010).

Just Harmonization, 42 UNIVERSITY OF BRITISH COLUMBIA LAW REVIEW 331 (2010).

Ordinary People, Necessary Choices: A Comparative Study of Childcare Deductions, 11 THEORETICAL INQUIRIES IN LAW 588 (2010).

Itemizing Personhood, 29 VIRGINIA TAX REVIEW 93 (2009).

Childcare Expenses—Proposals for New Legislation, 25 BAR-ILAN UNIVERSITY LAW REVIEW 889 (2009) [Hebrew].

Tax Deductions, 31 TEL-AVIV UNIVERSITY LAW REVIEW 257 (2009) [Hebrew].

International Tax and Justice, in MY JUSTICE YOUR JUSTICE: JUSTICE ACROSS CULTURES 256 (Yedidiah S. Stern ed., 2009) [Hebrew].

The Legacy of English Tax Law in Israel, 2008 BRITISH TAX REVIEW 271 (with Assaf Likhovski & Yoram Margalioth).

Taxing Corporate Distributions, 8 LAW AND BUSINESS 215 (2008) (with Assaf Hamdani) [Hebrew].

Taxing the Journey to Work, IV(1) YALE ECONOMIC REVIEW 36 (Fall 2007).

Competing for Business, 36 INTERTAX 201 (May 2007).

Commuting, 26 VIRGINIA TAX REVIEW 185 (2006).

The International Tax Reform—Between Tax Competition and Distributive Justice, in THE 2003 TAX REFORM 101 (David Gliksberg ed., 2006) [Hebrew].

The Costs of Cooperation in International Taxation, in THE WELFARE STATE, GLOBALIZATION, AND INTERNATIONAL LAW 49 (Eyal Benvenisti & Georg Nolte eds., 2004).

A Tax Planner Playing Field—The International Tax Reform, 21 BAR-ILAN UNIVERSITY LAW REVIEW 351(2004) [Hebrew].

The Tax Treaties Myth, 32 NYU JOURNAL OF INTERNATIONAL LAW AND POLITICS 939 (2000).

Hidden Distributive Effects of Income Taxation, in DISTRIBUTIVE JUSTICE IN ISRAEL (Menachem Mautner ed., 2000) [Hebrew].

National Interests in International Taxation, 18 VIRGINIA TAX REVIEW 363 (1998).

National Interests in International Taxation (Comments to the Raphael Committee), 20 TEL-AVIV UNIVERSITY LAW REVIEW 327 (1996) [Hebrew].

INVITED LECTURES AND PRESENTATIONS

Why Tax Wealth?, a comment on Liam Murphy, **The Oxford Philosophy, Law, and Politics (PLP) Colloquium 2022.**

Back to basics: how to re-legitimize tax policy making, **PWC Global Tax Policy Conference 2022**, Amsterdam 2022.

The GLoBE Minimum Tax A Revolution or an Evolution?, **UCI law A Lavar Raylor Tax Symposium, 2022, Intertax Special Issue Conference, Lisbon, 2022.**

"Unbundled Tax Sovereignty", 2021 **Klaus Vogel Lecture**, Wien University of business and economics; University of Toronto James Hausman Tax Law and Policy Workshop, 2022; Loyola, LA, Tax Policy Colloquium, 2022; Center for Transnational Legal Studies, London 2022.

"Unbundled Tax Sovereignty: Refining the Challenges" **James Hausman Tax Law and Policy Workshop Series**, Toronto 2022, Brooklyn Law School 2022.

"Treaty Override in Israel", **Treaty Override Virtual Symposium Michigan International Law Review 2021**

"Tax Nexus – In Search for International Tax Justice", **Webinar ILA 79th Biennial Conference Kyoto 2020.**

"Re-Imagining Tax Justice in a Globalized World", **Cambridge Tax Policy Conference**, Cambridge, 2019; **Queen Mary, University of London**, 2020; **Tel Aviv University International Law Workshop**, 2020; **Copenhagen Business School**, Keynote, Conference on Inequality within International Taxation, 2020; **The Hebrew University, Jerusalem, Tax Policy Workshop**, 2020.

"Tax Justice in the Era of Mobility and Fragmentation", The Law and Political Economy of Citizenship, **Max Planck Institute for Tax Law and Public Finance Max Planck Institute for the Study of Religious and Ethnic Diversity**, Berlin 2019

"International Tax and Justice", Workshop, **Max Planck Institute for Tax Law and Public Finance**, Munich, 2018.

"Tax Competition v. Tax Cooperation: Who Benefits?", US-China Tax Seminar, **East China University of Political Science and Law**, Shanghai, 2018.

“Residency and Interpretation”, Tax Treaty Case Law Around the Globe, **Tilburg**, 2018.

“Unilateralism versus Multilateralism in an Income Tax World”, Comment, International Tax Policy in a Disruptive Environment, commentator, **Max Planck Institute for Tax Law and Public Finance**, Munich, 2017.

“State Inc.”, Conference on the Ethical Challenges of the Market, **Cornell Law School**, Ithaca, 2017.

“Questioning Market Aversion in Gender Equality Strategies”, Conference on the Ethical Challenges of the Market, **Cornell Law School**, Ithaca, 2017.

“The Future of Corporate Tax Residency”, **EATLP** Annual Conference, Lodz, 2017

“International Tax Policy: Between Competition and Cooperation”, **London School of Economics** Taxation Seminars, 2017; **University of Lisbon** International & European Tax Law Seminars, 2017; **IBFD**, Amsterdam, 2017; **GRIET Summer School**, Lisbon, 2017; Ateliers de droit fiscal, Département **Sorbonne-Fiscalité**, Paris, 2017; **Cambridge University, Lauterpacht Centre for International Law**, 2018; **Oxford University Center of Business Taxation**, 2018.

“International Tax and Justice”, Law, Economy and Inequality Conference, **Tel Aviv & Cornell Law Schools**, New York, 2015.

“The Currency of Taxation”, We Are What We Tax Symposium, **Fordham Law School**, New York, 2015.

“The International Tax Regime and the G20 World: Theory and Implications”, Global Analysis of Tax Treaty Disputes Conference, discussant, **London School of Economics** Department of Law, 2015.

“A Standardized International Tax Network”, Reconsidering the Tax Treaty Symposium, **Brooklyn Law School**, 2015.

“Community Obligations in International Taxation Law”, Community Obligations in Contemporary International Law Workshop, **Humboldt University Faculty of Law**, Berlin, 2015; **Tel Aviv University**, Global Trust Project, 2016.

“International Tax Coordination: Shifting from the Countries Policies to Multilateralism”, 10th GREIT Annual Conference, Amsterdam Centre for Tax Law, **University of Amsterdam**, 2015.

“Pay as You Wish, The Global Market for Tax & Legal Rules”, **Bar Ilan University** Faculty Workshop, Tel Aviv, 2014; **University of Virginia**, Invitational Tax Conference, Charlottesville 2014; **University of Maryland** Legal Theory Workshop, Baltimore, 2014; Tenth Annual International Tax Symposium at the **University of Florida** Levin College of Law, 2014; International Law Workshop, **Tel Aviv University** Faculty of Law, 2016; Faculty Workshop, **Tel Aviv University** Faculty of Law, 2016.

“Tax Policy in an Era of Globalization”, A New Era in Taxation Workshop, **Interdisciplinary Center**, Hertzelia, 2014.

“Facilitating the Commons, Inside and Out”, Property from Below Workshop, **MIT**, Boston, 2014.

“BRICS—A Theoretical Framework: The Potential of Cooperation”, Seminar, **IBFD**, Amsterdam, 2013.

“International Tax Harmonization v. Distributive Justice”, The Exercise of Public Authority by International Institutions Workshop, **Tel Aviv University** Faculty of Law, 2012.

“Tax Competition v. Harmonization: Developing Countries and International Tax Justice”, From Tax Havens to International Tax Coordination: A Focus on Non-OECD Countries Workshop, **EUI**, Florence, 2012.

“The Tragic Choices of Tax Policy in a Globalized World”, Tax and Development Workshop, Institute de Direito Económico Financeiro e Fiscal, **University of Lisbon**, 2011; **University of Connecticut**, Tax Lectures Series, Hartford, 2011; Faculty Workshop, **Fordham University** Law School, New York, 2012; Tax Policy Seminar, **Brooklyn Law School**, 2012; Tax Policy Workshop, **Hebrew University**, Jerusalem, 2012; Jean Monnet Round Table, **Institute for Austrian and International Tax Law**, Vienna, 2013.

“Marketizing Sovereignty”, Sovereignty, Global Justice, and International Institutions Workshop, **Institute of Advanced Studies**, Jerusalem, 2011.

“Rights for Sale”, **Osgoode Hall** School of Law Faculty Workshop, Toronto, 2010; **Bar-Ilan University** Faculty Workshop, Tel Aviv, 2010.

“Commodification without Money”, Money Matters; the Law, Economics, and Politics of Currency Conference, Cegla Center, **Tel Aviv University** Faculty of Law, 2009.

“Who Cares: A Comparative Analysis of Childcare Deductions”, Comparative Tax Law and Culture Conference, **Monash University Prato Centre**, Italy, 2009.

“Alternatives to Childcare Deductions”, Presentation for the Committee for Women’s Status, **Knesset-Israeli Parliament**, 2009.

“Trading Regulatory Entitlement”, The Regulatory State at the 21st Century: Fundamental “Questions in the Design of Regulatory Policy—Lessons from the Environmental Field”, International Research Workshop of the Israel Science Foundation, **Bar-Ilan University**, Tel Aviv, 2009.

“Tax Treaties and FDI”, Institutional Aspects of FDI Conference, **Interdisciplinary Center**, Hertzelia, 2009.

“Just Harmonization”, Tracking Our Fiscal Footprint: Assessing the Impact of Conventional International Tax Standards on Low-Income Countries Workshop, **McGill University** Faculty of Law, Montreal, 2008; Globalization Workshop, **Tel Aviv University** Faculty of

Law, 2008; Graduate School of Law and Politics Workshop, **University of Tokyo**, Japan, 2009.

“The Business-Personal Distinction: A Comparative Study”, Comparative Perspectives on Tax Law and Culture Research Workshop, **Tel Aviv University** Faculty of Law, 2008.

“The Costs of International Tax Cooperation”, International Tax Program Presentation, **NYU** Law School, 2008.

“Taxing the Non-Market Economy”, Faculty Workshop, **Brooklyn Law School**, 2008; Faculty Workshop, **Fordham Law School**, New York, 2008; Tax Policy Workshop, **Tel Aviv University** Faculty of Law, 2008; Tax Policy Workshop, **Hebrew University** Faculty of Law, Jerusalem, 2008; Law and Economics Workshop, **Bar-Ilan University** Faculty of Law, Tel Aviv, 2008.

“Signaling, Competition and Cooperation”, Convergence and Divergence of Law, German and Israeli Perspectives Conference, **Tel Aviv University** Faculty of Law, 2008.

“Procedural Aspects of Tax Harmonization”, Global Public Policy and the Law of International Administration Workshop, **Tel Aviv University** Faculty of Law and **Max Plank Institute**, Tel Aviv, 2008.

“The Legacy of English Tax Law in Israel”, The Legacy of UK Tax Law Conference, **Hong Kong University**, 2007.

“Tax Treaties and Game Theory”, Source versus Residence: The Allocation of Taxing Rights in Tax Treaty Law Conference, **Vienna University** of Economics and Business Administration, 2007.

“Tax Deductions”, Tax Policy Workshop, **Tel Aviv University** Faculty of Law, 2007.

“International Tax and Justice”, International Tax Coordination Programme, **Vienna University** of Economics and Business Administration, 2007.

“Ordinary People, Necessary Choices”, Law and Economics Workshop, **Bar-Ilan University** Faculty of Law, 2005; Law and Economics Workshop, **Tel Aviv University** Faculty of Law, 2005; James Hausman Tax Law and Policy Workshop, **University of Toronto** Faculty of Law, 2006; Faculty Seminar, **Interdisciplinary Center**, Hertzelia, 2006.

“The Costs of International Tax Cooperation”, International Tax Coordination Programme, **Vienna University** of Economics and Business Administration, 2005; **Minerva Center Research Group** on the Welfare State in an Era of Globalization, Jerusalem, 2002, and Goetingen, 2001.

“The Case for Tax Competition”, Law and Economics Workshop, **Tel Aviv University** Faculty of Law, 2001.

“The Tax Treaties Myth”, International Law Workshop, **University of Michigan Law School**, Ann Arbor, 1998; Law and Economics Workshop, **Tel Aviv University** Faculty of Law, 1999; Tax Policy Workshop, **Tel Aviv University** Faculty of Law, 2000; Law and Economics Workshop, **Bar-Ilan University** Faculty of Law, Tel Aviv, 2000.

PUBLIC SERVICE

- Search Committee for Director of Israel Tax Authority, member, 2018.
- Search Committee for Israel Deputy Attorney-General (Economic & Fiscal Affairs), member, 2016.
- Advisory Panel to the Director of the Israel Antitrust Authority, member, 2012-2015.
- Search Committee for Director of Israel Tax Authority, member, 2011.
- Israel Museum of Taxes Board, member, 2011-present.