

## **ACTL Advisory board**

The ACTL advisory board provides advice to the ACTL, upon request or on its own initiative, on research, education, conferences and on other matters involving the ACTL. Advice can be given on an individual basis or by the entire advisory board.

The advisory board was established on 1 January 2014.

The following individuals are the members of the advisory board of the ACTL:

- Prof. Dr Bristar Cao, Director, China International Tax Center (CUFE), vice-dean, School of Taxation (CUFE);
- Prof. Ana Paula Dourado, professor of tax law and European tax law at the School of Law of the Universidade de Lisboa;
- Prof. Dr Joachim Englisch, Lehrstuhl für Öffentliches Recht und Steuerrecht, Geschäftsführender Direktor des Instituts für Steuerrecht Universität Münster;
- Prof. Dr Luis Schoueri, professor of tax law, University of Sao Paulo;
- Prof. Richard Vann, Challis Professor of Law, University of Sydney.

### **Prof. Dr Bristar Mingxing Cao**

Bristar Mingxing Cao is the Deputy Dean of the Tax School at the Central University of Finance and Economics (China) and the Director of the China International Tax Center (CUFE) and has been appointed to be the Secretary-General to the International Fiscal Association China Branch. Bristar holds a Ph.D. in tax law from the Peking University Law School. He has published the book “A Dialectic Analysis of the Evolution of the Modern Tax Law – A Counter-polar Comparison between the United States and China” and is the executive editor of the Annual China Tax Report published yearly by the China Tax Publishing House. Bristar’s areas of expertise areas are economic law, tax policy and law, and international tax (law). He works as a part-time lawyer and accountant, being qualified and licensed for both professions. He is also devoting his energy to establishing an international tax (law) master programme in China.

### **Prof. Dr Ana Paula Dourado**

Ana Paula Dourado is a tenured associate professor of tax law and international and European tax law at the University of Lisbon. She has been a guest lecturer at: the University of Leiden since 2007; the University of Florida in the Spring semester of 2010; the Global Law School, Catholic University of Lisbon Law School since 2009; WU Vienna in the Winter semester 2010-2011; the University of Neuchatel since 2011; the University Eduardo Mondlane, Maputo, Mozambique in 2007-2008 and 2011; and the Ministry of Finance Training Institute, Taipei, Taiwan in 2012.

Ana Paula has been working as an expert at the legal department of the IMF and drafted and negotiated tax reforms in Portuguese-speaking countries since 2003. She was a member of the Centre for Tax Studies at the Portuguese Ministry of Finance and a delegate for Portugal in working groups for direct tax harmonization at the European Community and in the working group for tax evasion and avoidance at the OECD. She is the academic coordinator of the “Global Governance Programme: Exploring the Tax Dimension” (2013-2015), together with Jeffrey Owens and Pasquale Pistone, in the Joint Global Governance Programme of the EUI and the WU Vienna, and a member of the EU Tax Good Governance Platform. She is

also the vice-president of the Portuguese Institute for Fiscal, Tax and Economic Law (IDEFF), a member of the EATLP Executive Board, a member of the EATLP Academic Committee in 2006-2012 and a founding Member of the GREIT.

In addition to publishing various articles and book chapters on European tax law, Ana Paula edited "The Acte Clair in EC Direct Tax Law" (IBFD, 2008), "Separation of Powers in Tax Law" (EATLP, 2010) and "Tax Mobility in Europe" (IBFD, 2014). She is a correspondent of the EC Tax Review, Highlights & Insights and several other tax law journals and a member of the Editorial Board of Intertax and Revista de Finanças Públicas e Direito Fiscal.

### **Prof. Dr Joachim Englisch**

Joachim Englisch studied law at the universities of Saarbrücken, Salamanca and Köln. After completing his Ph.D. and post-doctoral research at Köln University, he was appointed to a chair for tax law and public law at the University of Augsburg. Since 2010 Joachim has held a chair for tax law and public law at Münster University; he also is managing director of the Institute for Tax Law there. Joachim has published and lectured extensively on VAT topics and is the acting vice-president of the German VAT Forum. He is a founder and the general editor of the World Journal of VAT/GST Law. Joachim is a member of the EU Commission's VAT Expert Group and of the OECD's technical advisory group for the development of VAT/GST guidelines. He provides opinions and legal advice on VAT issues to a wide range of private institutions and public sector entities, including the World Bank. He is a visiting professor in several international LL.M. programs in European and international taxation a

### **Prof. Dr. Luís Eduardo Schoueri**

Luís Eduardo Schoueri holds the chair of tax law at the University of São Paulo Law School. He obtained his master's degree (1992) at the University of Munich under the guidance of Professor Klaus Vogel, after defending his thesis in the field of international tax law. He

obtained the doctor's (1993) and free professor's (1996) degrees at the Law School of the University of São Paulo.

Luís is: a partner of the law firm Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados; vice-president of the Brazilian Tax Law Institute; a member of the Law Academy of São Paulo; a member of the Superior Council for Juridical and Legislative Issues of the Industries Federation of São Paulo; vice-president of the Commercial Association of São Paulo; and counselor of the Brazil-Germany Chamber of Commerce and Industry.

He is the author of several studies published in Brazil and elsewhere, including: "Direito Tributário", "Preços de Transferência no Direito Tributário Brasileiro", "Normas Tributárias Indutoras e Intervenção Econômica", "Planejamento Fiscal Através de Acordos de Bitributação: Treaty Shopping", "Distribuição Disfarçada de Lucros" and "Ágio em Reorganizações Societárias (Aspectos Tributários)". He has lectured at the University of Florida Levin College of Law, the University of Paris I and the WU Vienna University of Economics and Business.

### **Prof. Richard J. Vann**

Richard Vann is Challis Professor of Law at the University of Sydney and has also taught at Harvard Law School, NYU Law School and the University of London. He has worked in the past at the IMF and OECD and held many Government consultancies in Australia, including the Review of Business Taxation (1998-1999), the Review of International Taxation (2002-2003), the Australian Taxation Office Public Rulings Panel (1995-2008) and the Board of Taxation (2007-2013). He has been a consultant for specialist tax firm Greenwoods & Freehills Pty Ltd since 1985. He specialises in corporate and international taxation on which he has published widely both in Australia and internationally. He is a member of the International Tax Group which publishes joint research projects on tax treaties and was a member of the Permanent Scientific Committee of the International Fiscal Association 2005-2013 as well as continuing as Chair of the IFA/OECD Panel at its annual congress since 2010. He has held several large grants from the Australian Research Council and is on the editorial board of many tax journals, including being joint editor-in-chief of the Bulletin for International Taxation published by IBFD where he was professor in residence in the latter part of 2013.