

CURRICULUM VITAE

Rifat Azam

Born: Feb/16/1974

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1. ACADEMIC EDUCATION

The University of Michigan Law School (2007)

Post-doctoral researcher as Michigan Grotius Visiting Scholar supervised by Prof. Reuven Avi Yonah.

Harvard Law School (2004)

Doctoral research as Visiting Researcher at the Graduate Program

Topic: International Taxation of E-Commerce

The Hebrew University of Jerusalem School of Law (2002-2006)

LL.D., *Magna Cum Laude*, 2006

Doctoral Thesis: International Taxation of E-Commerce.

Honors: Fulbright Grant for Israeli Doctoral Dissertation Students; Wolf Foundation Prize for Outstanding Doctoral Students; Davis Grant for Outstanding Doctoral Students.

Activities: I founded the "Ambitions Forum" which advances excellency among the Arab students at the school of law.

Media: The New York Times, June 17, 2007, Thomas Friedman, "A Boycott Built on Bias"

The Hebrew University of Jerusalem School of Law (1997-2001)

LL.M., *Magna Cum Laude*, 2001

Thesis: The Taxation of Married Couples

Honors: Luxemburg Foundation scholarship

Activities: Member of the Editorial Board of *Mishpatim* (Hebrew U. Law Review) (1997-1999), Teaching Assistant (Tax Law)(1997-2006)

The Hebrew University of Jerusalem School of Law (1992-1996)

LL. B., *Cum Laude*, 1996

Honors: Dean's Prize for Excellence

2. ACADEMIC EMPLOYEMENT

The Interdisciplinary Center (IDC) Herzliya, Harry Radzyner School of Law (2009–Today)

Associate Professor of Law

Courses: *Income Tax Law, International Taxation, Tax Policy, Law, Internet and E-commerce Taxation; Taxation & Technology.*

Washington University in St. Louis School of Law (2017-2018)

Visiting Professor of Law

Courses: E-Commerce Taxation (Fall); Comparative Constitutional Law (Spring)

Columbia Law School, NY (2015-2016)

Adjunct Visiting Professor of Law, Scholar in residence and fellow

Course: The Role of the Israeli Supreme Court in Democracy

NSU Florida (2016-2017)

Visiting Professor of Law

Courses: E-Commerce Taxation (Spring); Comparative Constitutional Law (Spring)

The Hebrew University of Jerusalem School of Law (2007-2009)

Adjunct lecturer

Courses: Tax Law

The Academic College of Law (2001 – 2006)

Adjunct Lecturer

Courses: Tax Law

3. Academic Activities

3.1 Research

Previous, present, and future research on (1) Income Taxation of the Digital Economy; (2) Value Added Taxation of the digital Economy; (3) Equality Rights.

3.2 Other Relevant Activities

- Academic Supervisor of the School Clinical Program (2016-2017)
- Member of the Faculty Search Committee, IDC LAW (2013-2015)
- Disciplinary Officer, IDC Herzliya (2010-2012)
- SENIOR LEGAL ADVISOR TO CHIEF JUSTICE AHARON BARAK of the Israeli Supreme Court (1998-2006)
- SENIOR ASSISTANT TO HEAD OF COMMISSION JUSTICE THEODOR Or (Commission of Inquiry into the Clashes between the Trenches' security and Israeli Citizens in October 2000 (2000-2003)

4. Grants and Awards

- Israel Institute Visiting Faculty Grants (2015-2016, 2017-2018)
- Harvard University Edmond J. Safra Network Fellow (2012-2013)
- Fulbright Grant for Israeli Doctoral Dissertation Students
- Wolf Foundation Prize for Outstanding Doctoral Students

5. LIST of PUBLICATIONS

5.1 BOOKS & BOOK CHAPTERS:

1. [INTERNATIONAL TAXATION OF E-COMMERCE](#) (The Hebrew University of Jerusalem Press, 2013) (Hebrew).
2. [Taxation of Intellectual Property in the Era of Global Digital Economy: The Israeli Law in Comparative Perspective](#) in [Interdisciplinary Analyses of Intellectual Property Law](#) 355 (Miriam Marcowitz-Bitton, Lior Zemer, Editors, 2015)(Hebrew).
3. Tax Law in Israel in [The Law of Israel](#) (Christian Walter, Barak Medina, Lothar Scholz, Heinz-Bernd Wannitz, Editors, 2019)(English & German).

5.2 ARTICLES in REFEREED JOURNALS: ENGLISH





4. [E-commerce Taxation and Cyberspace Law: The Integrative Adaptation Model](#), 12 Virginia Journal of Law and Technology 5 (2007).
5. [Global Taxation of Cross Border E-commerce Income](#), 31 Va. Tax. Rev. 639 (2012).
6. [The Political Feasibility of a Global E-commerce Tax](#), 43(3) U. Mem. L. Rev. 711 (2013).
7. [E-commerce Taxation in China](#), 3(1) Journal of Chinese Tax and Policy 10 (2013).
8. [Minimum Global Effective Corporate Tax Rate as General Anti Avoidance Rule](#), 8(1) Columbia Journal of Tax Law (2016).
9. [Ruling the World: Generating International Tax Norms in the era of Globalization and BEPS](#), 50(4) Suffolk University Law Review (2016-2017).
10. Rifat Azam, Orly Mazur, [Cloudy with a Chance of Taxation](#), 22 Florida Tax Review 500 (2019).
11. Rifat Azam, Orly Mazur, Taxing Consumption in the Cloud, 95(14) Tax Notes International 1371 (September 30, 2019).
12. Rifat Azam. Online Taxation Post *Wayfair*, New Mexico Law Review (2020).

5.2 ARTICLES in REFEREED JOURNALS: HEBREW


13. [Taxation of Married Couples in Israeli Law: A Call for Adopting Separate Filing Model](#), 5 ALEI MISHPAT 179 (2006).
14. [Israeli E-commerce Law Proposal and Integrative Regulation of E-commerce Law and Taxation](#), 13 Law & Business 191-252 (2010).
15. [Innovations in Real Estate Taxation in 2012](#), 8 DIN UDVARIM (Haifa University Interdisciplinary Law Review) 241 (2014).
16. [Interpretation of Tax Law: The Role of human rights in the Supreme Court Jurisprudence](#), 18 Law & Business 400-465 (2014).
17. [The Unique Contribution of Justice Strasberg Cohen for Tax Law: Equality, Taxation and Timing](#), 22 Law & Business (2016-2017).

6. PROFESSIONAL PRACTICE

Consultant & Lawyer in Tax and Business Law (2009-Today)

-  Representing and Consulting leading Israeli and International corporations from different fields (Technology, Energy, Real Estate, Hotels, Industry and more) in their tax structures, issues and M&A deals.
-  I wrote legal opinions and court summaries in several tax and business law issues.
-  I represented the SK GROUP in their investment (21 Million NIS) and successful Exit (85 Million NIS), at one of the largest power stations in Israel.
-  I represent the leading BST GROUP in the Real Estate industry and handle all the tax issues in hundreds of high-profile deals.

Interim & Legal Assistant to the Chief Justice of the Supreme Court of Israel (1997-2006)

-  I drafted hundreds of legal opinions in major issues of the Israeli society that shaped law, society and business practices.

7. LIST of PRESENTATIONS

7.1 INTERNATIONAL CONFERENCES PRESENTATIONS

- 1. Vienna University of Economics and Business**
Workshop: VAT/GST Challenges in the Digital Economy
Vienna, Dec. 17-18, 2018.
- 2. Law and Society Association Annual Meeting**
Toronto, Canada, June 7-10, 2018
Paper: Cloudy with a Chance of Taxation
- 3. HARVARD LAW SCHOOL'S INSTITUTE FOR GLOBAL LAW AND POLICY**
JUNE 2-3 2018
Paper: Ruling the World: Generating International Tax Norms in the Era of Globalization and BEPS
- 4. ASIL Midyear Meeting, Research Forum, Oct. 27-28, 2017**
Paper: International Tax Law Making in the Era of Globalization and BEPS: The Multilateral Convention to Implement Tax Treaty related Measures to prevent BEPS
- 5. Society for the Advancement of Socio-Economics 28th Annual Conference**
UC Berkeley, June 24-26, 2016
Paper: Minimum Global Effective Corporate Tax Rate as General Anti Avoidance Rule
- 6. Law and Society Association Annual Meeting**

- New Orleans, USA, June 2-5, 2016**
Paper: Minimum Global Effective Corporate Tax Rate as General Anti Avoidance Rule
7. **The Association for Mid-Career Tax Law Professors Conference**
Ohio State University, Columbus, Ohio, June 4-5, 2015
Paper: Full Disclosure of Corporate Global Effective Tax Rate
 8. **HARVARD LAW SCHOOL'S INSTITUTE FOR GLOBAL LAW AND POLICY**
JUNE Conference
HARVARD LAW SCHOOL, MA, USA, JUNE 1-2, 2015.
PAPER: Full Disclosure of Corporate Global Effective Tax Rate
 9. **Law and Society Association Annual Meeting**
Seattle, USA, May 28, 2015-May 31, 2015
Paper: International Cooperation in Tax Matters
 10. **HARVARD LAW SCHOOL'S INSTITUTE FOR GLOBAL LAW AND POLICY**
JUNE RESIDENTIAL PROGRAM
HARVARD LAW SCHOOL, MA, USA, JUNE 2-4, 2014.
COLLABORATIVE RESEARCH GROUP: CRITICAL GLOBAL ECONOMIC GOVERNANCE
RESEARCH CONFERENCE: CORPORATE POWER IN GLOBAL SOCIETY: EXPLICATION,
CRITIQUE, ENGAGEMENT, AND RESISTANCE
 11. **HARVARD LAW SCHOOL'S INSTITUTE FOR GLOBAL LAW AND POLICY**
WORKSHOP
DOHA, QATAR, JANUARY 3-11, 2014.
PAPER: GLOBAL TAXATION OF CROSS BORDER E-COMMERCE INCOME
 12. **CRITICAL TAX 15th ANNUAL CONFERENCE**
SETON HALL LAW SCHOOL, NEW JERSEY, USA, 29-31 MARCH 2012
PAPER: THE ISRAELI TAXATION OF COUPLES
 13. **TAX RESEARCH NETWORK 19th ANNUAL CONFERENCE**
BANGOR, UK, 7-8 SEPTEMBER 2010
PAPER: A GLOBAL E-COMMERCE TAX TO FUND GLOBAL PUBLIC GOODS
 14. **MEDITERRANEAN RESEARCH 10th MEETING,**
FLORENCE & MONTECATINI TERME, ITALY, 25-28 MARCH 2009 .
Workshop 8: Constitutional and Supranational Review on Tax Legislation
Paper: The Code Restrain on the State Legitimacy and Ability to Impose 'Good Tax' on Global E-commerce Income.
 15. **INTERNATIONAL NETWORK FOR TAX RESEARCH (INTR) 1st Conference**
THE UNIVERSITY OF MICHIGAN LAW SCHOOL, MICHIGAN, 3-5 NOVEMBER 2006.
Paper: Reuven Avi-Yonah (with Peter Byrne, Seong-Jong Yang, Rifat Azam, Fadi Shaheen), University of Michigan: Panel discussion: *Theoretical and empirical perspectives on tax competition.*

7.2 ISRAELI CONFERENCES PRESENTATIONS

16. **Sixth International Tax Round-table**
Netanya, June 19, 2019

- Paper:** Online Taxation Post Wayfair
- 17. International Round Table on Taxation and Tax Policy**
Netanya, July 14 2016
Paper: Minimum Global Effective Corporate Tax Rate as General Anti Avoidance Rule
- 18. The Jewish-Arab Center (JAC) at the University of Haifa Conference: Israel as Jewish & Democratic State**
Haifa, May 13 2015.
Paper: The Role of the Israeli Supreme Court in Jewish & Democratic State
- 19. IDC CONFERENCE ON A JUDGE WITHIN CONFLICTED SOCIETY: FREEDOM AND RESPONSIBILITY**
IDC, HERZLIYA, 28-29 MAY 2012
PAPER: THE ROLE OF HUMAN RIGHTS IN INTERPRETING TAX LAWS IN THE SUPREME COURT JURISPRUDENCE
- 20. IDC CONFERENCE ON FISCAL AND SOCIAL POLICY**
IDC, HERZLIYA, 4 JANUARY 2011
PAPER: THE TAXATION OF THE ISRAELI GAS FIELDS
- 21. ANNUAL (11th) CONFERENCE ON WOMEN'S AND GENDER STUDIES**
TEL-AVIV University, FEBRUARY 2003
PAPER: WOMEN'S TAX DISCRIMINATION

7.3 INVITED TALKS

- 1. Center for Jewish History, New York, June 10, 2018.**
Topic: Non Zionist Sectors in a Zionist State: The Palestinian Citizens of Israel
- 2. Schusterman Center for Israel Studies, Brandeis University, April 11, 2018**
Topic: The Israeli Supreme Court and the Challenges of Equality in Israel as Jewish and Democratic State
- 3. Berkeley Institute for Jewish Law and Israel Studies, March 7, 2018**
Panel discussion: New Scholarship on Arab Palestinians in Israel
- 4. Harris World Law Institute, Washington University in St. Louis, Nov. 14, 2017**
Topic: The Israeli Supreme Court and The Palestinian Citizens of Israel
- 5. The Hebrew University of Jerusalem School of Law Annual Tax Colloquium**
Paper: *Interpretation of Tax Law: The Role of human rights in the Supreme Court Jurisprudence (Jerusalem, 28.10.2013)*; **Paper:** Intellectual Property Taxation in the Era of Globalization (Jerusalem, 21.1.2013); **Paper:** *Israeli E-commerce Law Proposal and Integrative Regulation of E-commerce Law and Taxation (Jerusalem, 10.1.2011).*