

Dr. Rifat Azam

Curriculum Vitae

PERSONAL DETAILS

Current position & affiliation: Assistant Professor of Law, Radzyner School of Law, Interdisciplinary Center (IDC) Herzliya

Address: P.O. Box 167, Herzliya, 46150

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Office: 972- 9- 9527948; **Mobile:** 972-54-2209371

Date of Birth: February 16 1974

City of Birth: Nazareth, Israel

EDUCATION

The University of Michigan Law School Ann Arbor, MI
Post doctoral research as Michigan Grotius Visiting Scholar 2007
(Hosted and supervised by Professor Reuven Avi Yonah)

Harvard Law School Cambridge, Ma, U.S.A
Doctoral research as Visiting Researcher at the Graduate Program Spring 2004
International Taxation of E-Commerce (Supervised by Professor Oliver Oldman)

The Hebrew University of Jerusalem Jerusalem, Israel
LL.D., Magna Cum Laude, 2006

Doctoral Thesis: International Taxation of E-Commerce (supervised by Professor David Gliksberg; judged by Professor Reuven Avi Yonah; Professor Tzilly Dagan).

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

LL.M., Magna Cum Laude, 2001

Thesis: The Taxation of Married Couples (supervised by professor David Gliksberg)

Honors: Luxemburg Foundation scholarship

Activities: Member of the Editorial Board of *Mishpatim* (Hebrew U. Law Review) (1997-1999)

LL. B., Cum Laude, 1996

Honors: Dean's Prize for Excellence

ACADEMIC AND TEACHING EXPERIENCE

The Interdisciplinary Center Herzliya, Radzyner School of Law Herzliya, Israel
Assistant Professor of Law 2009-Today
Courses: Income Tax Law, International Taxation, Tax Policy, Law and the Internet

The Hebrew University of Jerusalem;
Adjunct lecturer
Courses: Tax Law

Jerusalem, Israel
2007-2009

The Academic College of Law
Adjunct Lecturer
Courses: Tax Law

Ramat Gan, Israel
2001 – 2006

The Hebrew University of Jerusalem
Teaching Assistant Professor David Gliksberg (Tax Law)

Jerusalem, Israel
1997 - 2006

FELLOWSHIPS

Harvard University

Edmond J. Safra Network Fellow
Institutional Corruption in Tax Reform

Sep. 2012 - Sep. 2013

PROFESSIONAL EXPERIENCE

LEGAL COUNSEL

2008-TODAY

Presenting and advising leading corporations and clients in transactions and tax issues such as tax litigations with a NASDAQ international corporation on international tax issues.

SUPREME COURT OF ISRAEL, CHAMBERS OF THE CHIEF JUSTICE
SENIOR LEGAL ADVISOR TO CHIEF JUSTICE AHARON BARAK

JERUSALEM, ISRAEL
1998 - 2006

I drafted legal opinions on leading cases in the Supreme Court of Israel including, constitutional cases, administrative cases, corporate law cases, tax law cases and other business and private law cases. I conducted theoretical and comparative research on controversial legal issues. I supervised the work of the Israeli and the foreign clerks.

SUPREME COURT OF ISRAEL, *Commission of Inquiry into the Clashes between the Trenches' security and Israeli Citizens in October 2000*)
SENIOR ASSISTANT TO HEAD OF COMMISSION JUSTICE THEODOR OR

JERUSALEM, ISRAEL
2000 - 2003

The Commission was a panel of inquiry appointed by the Israeli government to investigate the events of [October 2000](#) at the beginning of the [Second Intifada](#) in which 12 [Arab citizens of Israel](#) and one [Palestinian](#) were killed by Israeli police amid several demonstrations. I was a leading team member that investigated the involved ministers, decision makers, police and citizens and assisted the commission in its inquiry and report writing.

LAW CLERK TO CHIEF JUSTICE AHARON BARAK

1997

Bar Admissions (Israel, 1997).

PUBLICATIONS

BOOKS:

1. INTERNATIONAL TAXATION OF E-COMMERCE (The Hebrew University of Jerusalem Press, 2013) (Hebrew).

CHAPTERS IN BOOKS:

1. *Institutional design of global fund to fund global public goods in Critical Global Economic Governance after the Economic Crisis* (Susan Harris, Savevska, Maja, Editors)(forthcoming 2015)
2. *Intellectual Property Taxation in the Era of Globalization* in *Interdisciplinary Aspects of Intellectual Property Law* (Lior Zemer, Miriam Biton, Editors, Bar Ilan University Press, 2014)(Hebrew).
3. *The Code Restrain' on the State Legitimacy and Ability to Impose 'Good Tax' on Global E-Commerce Income: A Call for Supranational Taxation* in Bridging a Sea (Yoseph Edrey, Marco Greggi, Editors, Rome, Italy, 2009) (English).

LAW REVIEW ARTICLES:

1. Corporate Tax Planning and Corporate Social Responsibility (Forthcoming, 2015)(English)
2. Equality, Taxation and Timing (Forthcoming, 2015)(Hebrew)
3. *Interpretation of Tax Law: The Role of human rights in the Supreme Court Jurisprudence*, 18 Law & Business (2014)(Hebrew).
4. *Innovations in Real Estate Taxation in 2012*, 8 DIN UDVARIM (Haifa University Interdisciplinary Law Review) 241 (2014)(Hebrew)
5. E-commerce Taxation in China, 3(1) Journal of Chinese Tax and Policy 10 (2013)(English).
6. *The Political Feasibility of a Global E-commerce Tax*, 43(3) U. Mem. L. Rev. 711 (2013) (English).
7. *Global Taxation of Cross Border E-commerce Income*, 31 Va. Tax. Rev. 639 (2012) (English).
8. *Israeli E-commerce Law Proposal and Integrative Regulation of E-commerce Law and Taxation*, 13 Law & Business 191-252 (2010) (Hebrew).
9. *E-commerce Taxation and Cyberspace Law: The Integrative Adaptation Model*, 12 Virginia Journal of Law and Technology 5 (2007) (English).
10. *Taxation of Married Couples in Israeli Law: A Call for Adopting Separate Filing Model*, 5 ALEI MISHPAT 179 (2006) (Hebrew).

INTERNATIONAL CONFERENCES & WORKSHOPS

2014 HARVARD LAW SCHOOL'S INSTITUTE FOR GLOBAL LAW AND POLICY JUNE RESIDENTIAL PROGRAM

COLLABORATIVE RESEARCH GROUP: CRITICAL GLOBAL ECONOMIC GOVERNANCE

RESEARCH CONFERENCE: CORPORATE POWER IN GLOBAL SOCIETY: EXPLICATION, CRITIQUE, ENGAGEMENT, RESISTANCE
HARVARD LAW SCHOOL, MA, USA, JUNE 2-4, 2014.

2014 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

2012 15TH ANNUAL CRITICAL TAX CONFERENCE

SETON HALL LAW SCHOOL, NEW JERSEY, USA, 29-31 MARCH 2012

PAPER: RIFAT AZAM: THE ISRAELI TAXATION OF COUPLES

2010 19TH ANNUAL CONFERENCE, TAX RESEARCH NETWORK

BANGOR, UK, 7-8 SEPTEMBER 2010

PAPER: RIFAT AZAM: A GLOBAL E-COMMERCE TAX TO FUND GLOBAL PUBLIC GOODS

2009 10TH MEDITERRANEAN RESEARCH MEETING,

Florence & Montecatini Terme, Italy (25-28 March 2009).

Workshop 8: Constitutional and Supranational Review on Tax Legislation across the Mediterranean.

Paper: Rifat Azam: "The Code Restrain on the State Legitimacy and Ability to Impose 'Good Tax' on Global E-commerce Income".

2006 1ST INTERNATIONAL NETWORK FOR TAX RESEARCH (INTR)

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.*

ISRAELI CONFERENCES

2014 IDC LAW REVIEW CONFERENCE: A NEW ERA IN TAXATION

IN HONOR OF PROFESSOR NANCY STAUDT, VICE DEAN, UNIVERSITY OF SOUTHERN CALIFORNIA
HERZLIYA, MARCH 17TH 2014.

PAPER: NEW STAGE IN THE MULTATIONALS V. THE INTERNATIONAL TAX REGIME GAME: SOME THOUGHTS ON THE OECD ACTION PLAN ON BASE EROSION AND PROFIT SHIFTING

**2013 THE ISRAELI ASSOCIATION OF LAW AND SOCIETY ANNUAL CONFERENCE
RAMAT GAN, DECEMBER 18-19, 2013**

PANEL DISCUSSION: FROM LOCAL TO GLOBAL: TAX POLICY AND SOCIETY IN THE 21ST CENTURY

PAPER: THE ROLE OF HUMAN RIGHTS IN INTERPRETING TAX LAWS IN THE SUPREME COURT JURISPRUDENCE

2012 HAIFA UNIVERSITY LAW SCHOOL ANNUAL CONFERENCE

HAIFA, 18 OCTOBER 2012

PAPER: RIFAT AZAM: *INNOVATIONS IN REAL ESTATE TAXATION DURING THE YEAR 2012*

2012 IDC CONFERENCE ON A JUDGE WITHIN CONFLICTED SOCIETY: FREEDOM AND RESPONSIBILITY

IDC, HERZLIYA, 28-29 MAY 2012

PAPER: RIFAT AZAM: THE ROLE OF HUMAN RIGHTS IN INTERPRETING TAX LAWS IN THE SUPREME COURT JURISPRUDENCE

2011 IDC CONFERENCE ON FISCAL AND SOCIAL POLICY

IDC, HERZLIYA, 4 JANUARY 2011

PAPER: RIFAT AZAM: THE TAXATION OF THE ISRAELI GAS FIELDS

2003 11TH ANNUAL CONFERENCE ON WOMEN'S AND GENDER STUDIES

TAU, TEL-AVIV, FEBRUARY 2003

PAPER: RIFAT AZAM: WOMEN'S TAX DISCRIMINATION

Media

- 2011** Bloomberg, December 23rd, Ben Elgin, "Israel Didn't Know High-Tech Gear Was Sent to Iran"
Los Angeles Times, June 19th, Edmund Sanders, "Iran sanctions need work, some in Israel say".
Los Angeles Times, March 17th, Batsheva Sobelman, "Egypt resumes natural gas flow to Israel".
- 2007** The New York Times, June 17th, Thomas Friedman, "A Boycott Built on Bias".

COURSES TAUGHT

- Courses:** Income Taxation, Advanced Income Taxation, Corporate Taxation, International Taxation, Tax Policy; E-commerce Taxation, Selected Issues in Tax Law
- Seminars:** Law, Internet and E-commerce Taxation; Current Issues in International Taxation.

INSTITUTIONAL RESPONSIBILITIES

- * Charge of discipline, IDC Herzliya, 2010-2011
- * Member of the Faculty Students Committee, IDC LAW, 2010-2012
- * Member of the Faculty Recruitment Committee, IDC LAW, 2013-today

LANGUAGES

English (fluent); Hebrew (fluent); Arabic (fluent).

REFERENCES

- Professor Reuven Avi Yonah, The University of Michigan School of Law, aviyonah@umich.edu
- Professor Nancy Staudt, Washington University Law Dean, nstaudt@wustl.edu

Professor Diane Ring, Boston College School of Law, diane.ring@bc.edu

Professor Josh Blank, NYU Law, joshua.blank@nyu.edu

Professor Yishai Beer, IDC Law Professor, yishaib@idc.ac.il

Professor Aharon Barak, Former Chief Justice of the Israeli Supreme Court; IDC Law Professor, barak@idc.ac.il