

CURRICULUM VITAE

Name: Rifat Azam

Born: Feb/16/1974

Citizenship: Israeli

Address: 1 Kanfei Nesharim St. , P.O. Box 167, Herzliya, 46150, Israel

1. ACADEMIC EDUCATION

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

LL. B., *Cum Laude*, 1996

Honors: Dean's Prize for Excellence

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)

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.

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

The University of Michigan Law School (2007)

Post-doctoral research as Michigan Grotius Visiting Scholar

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

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 (2015-2016)

Adjunct Visiting Professor of Law, Scholar in residence and fellow

Course: The Role of the Israeli Supreme Court in Democracy

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 ARTICLES in REFEREED JOURNALS: ENGLISH

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

5.1 ARTICLES in REFEREED JOURNALS: HEBREW

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

5.2 BOOKS & BOOK CHAPTERS:

14. INTERNATIONAL TAXATION OF E-COMMERCE (The Hebrew University of Jerusalem Press, 2013) (Hebrew).
15. 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).
16. Tax Law in Israel in [The Law of Israel](#) (Christian Walter, Barak Medina, Lothar Scholz, Heinz-Bernd Wannitz, Editors, 2019)(English & German).

5.3 INTERNATIONAL CONFERENCES PRESENTATIONS

1. **Law and Society Association Annual Meeting**
Toronto, Canada, June 7-10, 2018
Paper: Cloudy with a Chance of Taxation
2. **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
3. **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
4. **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
5. **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
6. **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
7. **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
8. **Law and Society Association Annual Meeting**
Seattle, USA, May 28, 2015-May 31, 2015
Paper: International Cooperation in Tax Matters
9. **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
10. **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
11. **CRITICAL TAX 15th ANNUAL CONFERENCE**
SETON HALL LAW SCHOOL, NEW JERSEY, USA, 29-31 MARCH 2012
PAPER: THE ISRAELI TAXATION OF COUPLES
12. **TAX RESEARCH NETWORK 19th ANNUAL CONFERENCE**
BANGOR, UK, 7-8 SEPTEMBER 2010

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

13. **MEDITERRANEAN RESEARCH 10th MEETING,**
FLORENCE & MONTECATINI TERME, ITALY, 25-28 MARCH 2009.
Workshop 8: Constitutional and Supranational Review on Tax Legislation across the Mediterranean.
Paper: The Code Restrain on the State Legitimacy and Ability to Impose 'Good Tax' on Global E-commerce Income.
14. **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.*

5.3 ISRAELI CONFERENCES PRESENTATIONS

15. **International Round Table on Taxation and Tax Policy**
Netanya, July 14 2016
Paper: Minimum Global Effective Corporate Tax Rate as General Anti Avoidance Rule
16. **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
17. **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
18. **IDC CONFERENCE ON FISCAL AND SOCIAL POLICY**
IDC, HERZLIYA, 4 JANUARY 2011
PAPER: THE TAXATION OF THE ISRAELI GAS FIELDS
19. **ANNUAL (11th) CONFERENCE ON WOMEN'S AND GENDER STUDIES**
TEL-AVIV University, FEBRUARY 2003
PAPER: WOMEN'S TAX DISCRIMINATION

5.3 INVITED TALKS

20. **Center for Jewish History, New York, June 10, 2018.**
Topic: Non Zionist Sectors in a Zionist State: The Palestinian Citizens of Israel
21. **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
22. **Berkeley Institute for Jewish Law and Israel Studies, March 7, 2018**
Panel discussion: New Scholarship on Arab Palestinians in Israel
23. **Harris World Law Institute, Washington University in St. Louis, Nov. 14, 2017**

Topic: The Israeli Supreme Court and The Palestinian Citizens of Israel

24. 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)*.