

Biographies of Authors

Michael P. Devereux is Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation and Associate Dean for Faculty, Saïd Business School, University of Oxford and Professorial Fellow at Oriel College, Oxford. He was President of the International Institute of Public Finance between 2012 and 2015 and is now Honorary President. He is Honorary Fellow of the Chartered Institute of Taxation, and Research Fellow of the Centre for Economic Policy Research and CESifo. He has served as Research Director of the European Tax Policy Forum since 2004. He was awarded the CESifo-IIPF Musgrave prize in 2018. He has edited *Fiscal Studies* and *International Tax and Public Finance*. He has made a significant contribution to the tax policy making debate in the UK and internationally, including through the EU Commission where in 2014 he was a member of the European Commission High Level Expert Group on Taxation of the Digital Economy, the OECD, and the IMF. He was a Special Adviser to the Economic Affairs Committee of the House of Lords in 2013. He obtained his PhD in Economics at University College London and was Professor and Chair of the Economics departments at the Universities of Warwick and Keele.

Alan J. Auerbach is Robert D. Burch Professor of Economics and Law, Director of the Burch Center for Tax Policy and Public Finance, and former Chair of the Economics Department at the University of California, Berkeley. He is also a Research Associate of the National Bureau of Economic Research and previously taught at Harvard and the University of Pennsylvania, where he also served as Economics Department Chair. He was Deputy Chief of Staff of the US Joint Committee on Taxation in 1992 and has been a consultant to several government agencies and institutions in the US and abroad. He served as an Executive Committee Member and Vice President of the American Economic Association, as Editor of that association's *Journal of Economic Perspectives* and *American Economic Journal: Economic Policy*, and as President of the National Tax Association, from which he received the Daniel M. Holland Medal in 2011. He is currently President of the Western Economic Association International and is a Fellow of the American Academy of Arts and Sciences, the Econometric Society, and the National Academy of Social Insurance.

Michael Keen is Deputy Director of the Fiscal Affairs Department of the International Monetary Fund, where he was previously head of the Tax Policy and Tax Coordination divisions. Before joining the Fund, he was Professor of Economics at the University of Essex

and visiting Professor at Kyoto University. He was awarded the Daniel M. Holland Medal of the National Tax Association in 2018, the CESifo-IIPF Musgrave prize in 2010, delivered the 2012 Chelliah lecture at NIPFP in Delhi, is Honorary President of the International Institute of Public Finance (of which he was elected President from 2003 to 2006), and in 2008 was ranked the world's leading author in public economics journals. He has led technical assistance missions to over thirty countries on a wide range of issues in tax policy, and consulted for the World Bank, the European Commission, and the private sector. He has served on the Board of the National Tax Association in the U.S., and on the editorial boards of *American Economic Journal: Economic Policy*, *International Tax and Public Finance* (of which he was joint founder), *Journal of Public Economics*, the *Review of Economic Studies*, and many other journals. He is co-author of books on *The Modern VAT*, the *Taxation of Petroleum and Minerals*, and *Changing Customs*. Recent publications also appear in the *American Economic Review*, *Economic Policy*, the *Journal of Public Economics*, *Journal of Development Economics*, and the *National Tax Journal*.

Paul Oosterhuis is Of Counsel, and formerly Senior International Tax Partner, in the Washington DC office of Skadden, Arps, Slate, Meagher & Flom. He has had extensive experience in international acquisition and disposition transactions, financing arrangements, and tax planning for US and foreign-based multinational corporations. He frequently represents clients on controversy matters, as well as regulations and rulings proceedings, with the Internal Revenue Service. In addition, he represents clients in inter-company pricing matters, including docketed Tax Court cases and Advance Pricing Agreement negotiations. Paul received his BA from Brown University and his JD Degree from Harvard Law School. After law school he became a Legislation Attorney for the Joint Committee on Taxation, US Congress, and later served as the Committee's Legislation Counsel. He has served as an Adjunct Professor at Georgetown University Law Center, where he taught International Taxation in the Master of Taxation graduate law programme. He has lectured at various professional seminars and institutes, written on a variety of subjects relating to tax matters, and testified before Congressional tax writing committees on various tax legislative issues. He is a member of the bar of the District of Columbia and is admitted to practice in the US Tax Court.

Wolfgang Schön is Managing Director of the Max Planck Institute for Tax Law and Public Finance in Munich and Honorary Professor at Munich University. He served as Chairman of the Board of the European Association of Tax Law Professors (2015–18), Chairman of the Scientific Committee of the German Tax Law Association, as Vice Chair of the Permanent Scientific Committee of IFA (2008–14), and is a Member of the Board of Trustees of the IBFD (since 2003). He was a Member of the Advisory Board to the German Minister of Finance (2003–06) as well as a Member of the Steering Board of the German Lawyers Association (1998–2010). He was Vice President of the Max Planck Society (2008–14) and currently serves as Vice President of the German Research Foundation. He holds an honorary doctorate from the Catholic University of Louvain, an honorary membership with IFA, and is a Member of the Leopoldina (National Academy of Sciences), the Academia

Europaea, and the Berlin Brandenburg Academy of Sciences. He studied law and economics at the University of Bonn where he earned both his doctoral degree in law (1985) and his post-doctoral habilitation (1992). He previously held full professorships at Bielefeld University and Bonn University.

John Vella is Professor of Law at the University of Oxford, Assistant Director of the Oxford University Centre for Business Taxation, and a Fellow of Harris Manchester College, Oxford. He moved to Oxford after completing his studies at the University of Malta (BA and LLD) and the University of Cambridge (LLM and PhD). He has been a Visiting Scholar at the IMF, a Visiting Professor at Bocconi University and a Visiting Researcher at New York and Georgetown Universities. His recent research has focused on the taxation of multinationals, financial sector taxation, and tax compliance and administration. He has given evidence on these issues on a number of occasions both before UK Parliamentary Committees and Committees of the European Parliament.