

Tamir Shanan  
Email: [tamirsnn@gmail.com](mailto:tamirsnn@gmail.com)

## **EDUCATION**

- 2007 - 2010 **The University of Michigan, Ann Arbor, Michigan U.S.A**  
SJD (Taxing Multinational Corporations: a proposal to adopt Global Formulary Apportionment)
- 2007- 2008 **The University of Michigan, Law School**  
Master of Laws (L.L.M.)
- 2003 - 2006 **The Hebrew University of Jerusalem, The faculty of Law**  
Master of Laws (L.L.M.) (magna cum laude).
- 1996-2001 **The College of Management Academic Studies – The School of Law**  
Bachelor of Laws (L.L.B.) (magna cum laude).
- 1996-2001 **The College of Management Academic Studies – The Business School**  
Bachelor of Business (B.B.) (Specialization in Accounting).

## **PROFESSIONAL EXPERIENCE**

- 2017 **Tel-Aviv University, the Buchman Faculty**  
Adjunct Lecturer, Introduction to income tax
- 2011 - **Haim Striks School of Law, The College of Management, Rishon le-Zion**  
Vice Dean; Lecturer; Tax Law; Introduction to the Legal Profession; Introduction to Finance; Taxation of Corporations and Commercial Entities; Real-Estate Taxation; International Taxation; Research Workshop Outstanding Faculty Member Award; The Head of the Excellence Programs, Director of Interdisciplinary Programs
- 2011-13 **Zysman Aharoni Gayer & Co**  
Partner and off Counsel, head of the Tax and Regulation Practice
- 2008-2011 **Skadden, Arps, Slate, Meagher & Flom LLP, NY**  
Associatem, Tax Department
- 2001 – 2004,6 **Ernst & Young, Israel**  
Associate, tax practice
- 2000 – 2001 **The Israeli Parliament (Knesset), Jerusalem, Israel**  
Law clerk for the Israeli Parliament Legal Counsel
- 1996-2001 **The School of Law, The College of Management, Rishon le-Zion**  
Research Assistant and Teaching Assistant to Professor Suzie Navot  
Associate Editor of Hamishpat Law Review

## **PUBLICATIONS**

### **Accepted Articles:**

Tamir Shanan "Taxation of Families in Israel in The Twenty First Century" (forthcoming 2019)(In Hebrew).

Reuven S. Avi-Yonah, Tamir Shanan & Nicola Sartory "Formulary Apportionment as a presumptive tax method in the International Setting" (forthcoming 2019)(In English).

Tamir Shanan "Presumptive Taxation in Israel: A Critical Review of The Tachshiv System" (forthcoming 2019)(In English).

Tamir Shanan and Tal Mizrahi "Classification of Foreign Entities for Tax Purposes Following Hareal Ruling" Missim 31/4 5 (2017)

Tamir Shanan & Ori Goldfryd, Taxation of Multinational Enterprises and Multinational Corporate Groups, 19 Mishpat and Business (2017) (in Hebrew).

Tamir Shanan, Sagit Leviner & Moran Harari, Current Issues in Cross Border Taxation and Inbound Investment in the State of Israel, Taxation and Development - A Comparative Study (2016) (in English).

Tamir Shanan and Ori Goldfrid, Taxation of Israeli Branches of Multination Corporations, Missim 29/2 Missim 1 (Law Review) (2015) (in Hebrew).

Tamir Shanan, Taxation of Spousal Income and Gains Upon Divorce, Essays in Tax Law In Honor of Arie Lapidoth (Editor, David Gliksberg) 321 (2015) (in Hebrew).

Tamir Shanan & Guy Azulay, Do You Have a Cigarette? The Tobacco Tax is Killing Me, Taxation of Tobacco Products, 21 Hamishpat 67 (2015) (in Hebrew).

Tamir Shanan & Roy Cohen, Taxation of Stock Redemption, 53 Hapraklit 453 (2014) (in Hebrew).

Tamir Shanan & Mor Limanovitch, Taxation of operations funded by the Crowds (Crowd Funding), 27/2 Missim 39 (Law Review) (2013) (in Hebrew)

Tamir Shanan, Taxation of Conditional Sales, 27/1 Missim 1 (Law Review) (2013) (in Hebrew)

Tamir Shanan, Taxation of Acquisitions with Contingent Consideration, 26/1 Missim 16 (Law Review) (2012) (in Hebrew)

Tamir Shanan & Tal Mizrahi, Taxation of Prizes, Awards and Rewards Missim 26/6 Missim 19 (2012) (in Hebrew).

Tamir Shanan, Twenty years for the Hashomrim Group precedent, another look on cash-receipt or accrual basis reporting, 26/5 Missim A-1 (Law Review) (2012) (in Hebrew)

Tamir Shanan, Tax Considerations of Acquisitions Where the Consideration is Paid in Installments, 25/6 Missim 44 (Law Review) (2011) (in Hebrew).

Gabi Waisman & Tamir Shanan, Taxation of Transferrable Stock Options, 22/1 Missim (Law Review) (2008) 96 (in Hebrew).

Yoram Rabin & Tamir Shanan, The Material Jurisdiction in Claims regarding Educational Matters, the Administrative Court, the Supreme Court for Justice, and What in Between, 49 Hapraklit 257 (2006) (in Hebrew).

Gabi Waisman & Tamir Shanan, Taxation of Employee Stock Purchase Plan, 19/5 Missim 70 (Law Review) (2005) (in Hebrew).

### **CONFERENCES, WORKSHOPS & SEMINARS**

- |      |   |
|------|---|
| 2018 | <b>Tax Justice Network – Roundtable</b><br>Financial Secrecy in Israel  |
| 2018 | <b>Conference –Bocconi University Milan Italy</b><br>Presumptive Income Tax Systems   |
| 2017 | <b>Tax Justice Network – Roundtable</b><br>Mandatory Filing and Beneficial Ownership Registration                             |
| 2017 | <b>Tax Workshop – The Hebrew Iniversity Jerusalem</b><br>Classficiation of Foreign Entiities for Tax Purposes                 |
| 2016 | <b>Tax Justice Network – Roundtable</b><br>Mandatory Filing and Beneficial Ownership Registration                             |
| 2016 | <b>Tax Workshop – The Hebrew Iniversity Jerusalem</b><br>Taxation of Spouses Upon Separation                                  |
| 2014 | <b>Tax Justice Network – Roundtable</b><br>Real Estate Taxation in Israel   |
| 2015 | <b>Tax Workshop – The Hebrew Iniversity Jerusalem</b><br>Taxation of Stock Redemption   |
| 2015 | <b>Round Table – Netanya College</b><br>Civil aspects in Tax Laws   |
| 2014 | <b>Tax Justice Network – Roundtable</b><br>Unitary Taxation – Keynote Speaker   |
| 2013 | <b>Tax Workshop – The Hebrew Iniversity Jerusalem</b><br>Taxation of Multinational Corporate Groups – Formulary Apportionment |

- 2013            **Rountable in International Taxation – The Interdisciplinary Center**  
Application of Formulary Apportionment in the International Arena
- 2012            **2012 International Tax Conference, Beijing**  
Taxation of Multinational Corporate Groups – Formulary Apportionment

**MILITARY SERVICE IN THE ISRAEL DEFENSE FORCE**

- 1993-6        **IDF Air Forces**  
Communication Commandor

**OTHER ACTIVITIES**

- 2018            **The State Comptroller and Ombudsman of Israel**  
Mebmer of a Special appointed committee
- 2017-2018    **The Holly See**  
Special Counsel
- 2016-2018    **Tax Justice Network Israel**  
Managing Co-Mebmer
- 2004-2005    Member of ELEM a non-profit organization dedicated to help youth in  
distress
- 2003            Member of the Israel Certified Public Accounting Association
- 2002            Member of the public committee appointed by the Israeli Cabinet for the  
drafting of Constitution headed by Professor Ya’akov Ne’eman, former  
Minister of the Treasury
- 2001            Member of the Israeli Bar Association
- 2000-1        Legal Counsel of “The Constitution Lobby” in the Israeli Parliament