



Name: Tamir Shanan

Date: 24 February 2022

CURRICULUM VITAE

1. Personal Details

Office Telephone Number: 972-3-9634125.

Electronic Address: tamirsh@colman.ac.il.

2. Higher Education

A. Undergraduate and Graduate Studies

- ❖ University of Michigan – MI USA
Master of Laws (LL.M.), 2008 Special program in International Taxation.
- ❖ Hebrew University –Faculty of Law – Rishon Le Zion Israel
Master of Laws (LL.M.), 2006 - Graduated *Magna cum Laude*
- ❖ COLLEGE OF MANAGEMENT – Faculty of Law Israel
Bachelor of Laws (LL.B.), 2000 Graduated *Magna cum Laude*
- ❖ COLLEGE OF MANAGEMENT – Faculty of Business – Rishon Le Zion Israel
Bachelor of Business Administration (B.B.), 2000 Specialization in Accounting

B. Doctoral Degree and Post-Doctoral Studies

- ❖ University of Michigan – MI USA
Scientific Juris Doctor (S.J.D), 2010
 - Dissertation topic: " Taxing Multinational Corporations: a proposal to adopt Global Formulary Apportionment "
 - Dissertation supervisor: Prof. Reuven S. Avi-Yonah, Professor Douglass A. Kahn and Professor Michael J. McIntyre.

3. Academic Ranks and Tenure in Institutes of Higher Education

Dates	Institution and Department	Rank/Position
Feb 2011	College of Management Academic Studies	Lecturer



4. Offices in Academic Administration

Dates	Institution and Department	Position
2021- present	College of Management Academic Studies – Faculty of Law	Dean
2017- 2020	College of Management Academic Studies – Faculty of Law	Vice Dean
2015 – 2020	College of Management Academic Studies – Faculty of Law	Director of the Dual Degree Programs
2017-present	College of Management Academic Studies – Faculty of Law	Member of the LL.M Curriculum Committee
2015 – present	College of Management Academic Studies – Faculty of Law	Member of the LL.B Curriculum Committee
2013 – 2019	College of Management Academic Studies – Faculty of Law	Member of the Best Seminar Paper Competition Committee
2013-2017	College of Management Academic Studies – Faculty of Law	Director of the Excellence Programs

5. Scholarly Positions and Activities outside the Institution

2018	Tel-Aviv University	Adjunct Lecturer
2014-2019	Tax Justice Network – Academic Supervisor	Adjunct Lecturer
2017	Israel Bar Association	Academic Advisor and lecturer
2017	Netanya College	Adjunct Lecturer
2006-7	The Hebrew University	Teaching Assistant
1999-2000	COLMAN	Associate Editor – Ha-Mishpat Law Review
1998-2000	COLMAN	Teaching Assistant

Conferences

a. Active Participation

Date	Name of Conference	Place	Subject of Lecture/Discussion	Role
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2018	Presumptive Taxation	Bocconi University Milan Italy	Presumptive Income Tax Systems	Presented a paper
2013	Law and Society	Law and Business – Israel	Tax Policy in the 21 st Century	Presented a paper
2013	International Taxation	Reichman University – Israel	Application of Formulary Apportionment in the International Arena	Presented a paper
2012	International Tax Conference	Beijing – China	Taxing Multinational Corporations	Presented a paper

b. Organization of Conferences or Sessions

Date	Name of Conference	Place	Subject/Role of Conference, Comments	Role
2020	Round table	COLMAN – Heth Center		Organizer and academic supervisor
2019	Round table	COLMAN – TJN	Taxing Capital Gains – Equality; Taxation of Stock Options; Taxation of Research and Development Activities	Organizer and presented a summary
2018	Round table	COLMAN – TJN	Financial Secrecy in Israel	Organizer and academic supervisor
2017	Round table	COLMAN – TJN	Hybris Mismatches in the Israeli Tax System	Organizer and academic supervisor
2016	Round table	COLMAN – TJN	Professional Ethical Implications for tax Practitioners	Organizer and academic supervisor
2016	Round table	COLMAN – TJN	Mandatory Filing and Beneficial Ownership Registration	Organizer and academic supervisor
2015	Round table	COLMAN – TJN	Real-Estate Taxation and Inequality in Israel	Organizer and academic supervisor
2014	Round table	Law & Business - TJN	Taxing Multinational Corporate Groups	Main researcher

7. Invited Lectures\ Colloquium Talks

Date	Name of Conference	Place	Subject/Role of Conference, Comments	Role
2021	Colloquium	COLMAN	Taxation of Hedge Funds	Presented a paper
2017	Tax Workshop	Hebrew	Classification of Foreign	Presented a paper



		University	Entities for Tax Purposes	
2017	Tax Workshop	Hebrew University	Classification of Foreign Entities for Tax Purposes	Presented a paper
2017/8	Colloquium	COLMAN	The Israeli Voluntary Disclosure Initiative	Presented a paper
2017	Tax Workshop	Hebrew University	Taxation of Spouses Upon Separation	Presented a paper
2016	Invited lecture	Israel Bar Association	Taxation of Equity Compensation	Presented a paper
2015	Colloquium	COLMAN	Sin Taxes: Taxing Tobacco	Presented a paper
2015	Tax Workshop	Hebrew University	Taxation of Stock Redemption	Presented a paper
2014	Conference	TJN	Unitary Taxation	Keynote Speaker
2013	Tax Workshop	Hebrew University	Taxation of Multinational Corporate Groups – Formulary Apportionment	Presented a paper

8. Research Grants

a. Grants Awarded

Role in Research	Co-Researchers	Topic	Funded by/Amount	Year
Researcher		Sin taxes on Sugar and Fat	ACTO – The Center for Impact Investing & Entrepreneurship	2021
Researcher		Taxation of Corporate Groups	Tax Justice Network	2014

9. Scholarships, Awards and Prizes

- ❖ ACTO – The Center for Impact Investing & Entrepreneurship – Research Grant
- ❖ COLMAN Haim Striks Faculty of Law - Excellence Faculty Member
- ❖ COLMAN -Haim Striks Foundation - two Research Grants
- ❖ COLMAN Haim Striks Faculty of Law – Best Lecturer

10. Teaching



a. **Courses Taught in Recent Years**

Year	Course Name	Type: Lecture/Seminar/Workshop/ High Learn Course/Introduction	Degree	No. of Students
2011-present	Tax Laws	Core Course	LL.B.	150
2013-present	International Taxation	Seminar	LL.B.	25
2014-2016	Taxation of Commercial Entities and its shareholders/members	Seminar	LL.B.	25
2019-2020	Law and Politics	Workshop	LL.M.	20
2019-2020	Law and Politics	Core course	M.A.	50
2011	Introduction to the Legal Profession	Core Course	LL.B.	120
2013-2016	Reading workshop	Workshop	LL.B.	20
2013-2016	Interdisciplinary workshop	Workshop	LL.B.	20
2013-2018	Fiscal Policy, budget, Equality and Welfare	Core Course	M.A.	50
2016-2019	Taxation of Business Entities	Seminar	M.A.	20
2012-2014	Introduction to financial aspects to lawyers	Core Course	LL.A.	30

b. **Supervision of Graduate Students**

Name of Student	Title of Thesis	Degree	Completion Date / in Progress	Students' Achievements
N.A.	Taxation and AML	LL.M.	N.A.	N.A.

12. Professional Experience

Year	Professional Experience	
2017-2020	The Holly See - Special Counsel	Israel
2018-9	The State Comptroller and Ombudsman of Israel - Member of a	Israel



	Special appointed committee	
2011 – 2013	Zysman Aharoni Gayer & Co (ZAG – S&W) Partner and off Counsel, head of the Tax and Regulation Practice	Israel
2008-2011	Skadden, Arps, Slate, Meagher & Flom LLP Associate, tax practice.	NY, US
2001– 2004, 2006	Ernst & Young Associate, tax practice.	Israel
2000– 2001	The Israeli Parliament (Knesset Israel) - Law clerk for the Israeli Parliament Legal Counsel	Israel
2003-2004	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 2001-2.	Israel
2000-2001	Legal Counsel of “The Constitution Lobby” in the Israeli Parliament	Israel

PUBLICATIONS

A. Ph.D. Dissertation

Dissertation topic: " Taxing Multinational Corporations: a proposal to adopt Global Formulary Apportionment." Dissertation supervisor: Prof. Reuven S. Avi-Yonah, Professor Douglass A. Kahn and Professor Michael J. McIntyre.

B. Scientific Books (Refereed)

Edited Books and Special Journal Issues – Published

Published

1. Tamir Shanan *Taxation of Families in Israel in The Twenty First Century* (Justice Danziger Book, 2019) (In Hebrew)
2. 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).
3. Tamir Shanan, *Taxation of Spousal Income and Gains Upon Divorce, Essays in Tax Law In Honor of Arie Lapidot* (Editor, David Gliksberg) 321 (2015) (in Hebrew)

Accepted for Publication



4. Tamir Shanan *The Concept of Domicile in the Israeli Tax System* (Justice Mazuz Book, forthcoming 2022) (In Hebrew).

C. Other Scientific Publications:

Published

1. Tamir Shanan, *Unitary Taxation (Taxing Multinational Corporations based on Formulary Apportionment)*, TJN Research Center, Working Paper (February 2015).

Accepted for Publication

1. Sin Taxes in Israel (taxation of sugar-sweetened beverages and saturated fats) (forthcoming 2022).

D. Articles in Refereed Journals

Published

1. 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).
2. Tamir Shanan & Roy Cohen *Taxation of Stock Redemption* 53 Hapraklit 453 (2014) (in Hebrew)
3. 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).

Accepted for Publication

1. Taxation of Private Equity & Venture Capital Funds Hapraklit Law Review Vol 55(2) (forthcoming 2022).

F. Articles in Conference Proceedings

Published

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

H. Other Scientific Publications

Published

1. Tamir Shanan & Tal Mizrahi *Classification of Foreign Entities for Tax Purposes Following Hareal Ruling* Missim 31/4 5 (2017)



2. Tamir Shanan & Ori Goldfrid *Taxation of Israeli Branches of Multination Corporations* Missim 29/2 Missim 1 (Law Review) (2015) (in Hebrew).
3. Tamir Shanan & Mor Limanovitch *Taxation of operations funded by the Crowds (Crowd Funding)* 27/2 Missim 39 (Law Review) (2013) (in Hebrew)
4. Tamir Shanan *Taxation of Conditional Sales* 27/1 Missim 1 (Law Review) (2013) (in Hebrew)
5. Tamir Shanan *Taxation of Acquisitions with Contingent Consideration* 26/1 Missim 16 (Law Review) (2012) (in Hebrew)
6. Tamir Shanan & Tal Mizrahi, *Taxation of Prizes, Awards and Rewards* Missim 26/6 Missim 19 (2012) (in Hebrew).
7. 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)
8. Tamir Shanan *Tax Considerations of Acquisitions Where the Consideration is Paid in Installments* 25/6 Missim 44 (Law Review) (2011) (in Hebrew).
9. Gabi Waisman & Tamir Shanan *Taxation of Transferrable Stock Options* 22/1 Missim (Law Review) (2008) 96 (in Hebrew).
10. Gabi Waisman & Tamir Shanan *Taxation of Employee Stock Purchase Plan* 19/5 Missim 70 (Law Review) (2005) (in Hebrew).

I. Other Publications

1. Tamir Shanan & Moran Harari "*Imposing VAT on Import of Digital Services*" – Legal Opinion to Israeli Parliament Members (October 2021)
2. Tamir Shanan & Moran Harari "*The Necessary Amendments to the Proposed Tax Reform in Partnership Taxation*" – Legal Opinion to Israeli Parliament Members (October 2021)
3. Tamir Shanan & Moran Harari "*The Necessary Amendments to the Proposed Bill Regarding Accumulated Undistributed Profits*" – Legal Opinion to Israeli Parliament Members (October 2021)
4. Tamir Shanan & Moran Harari "*The Necessary Amendments to the Proposed Bill Regarding the Immediate Tax Payment Requirement Upon Receipt of Final Tax Assessment*" – Legal Opinion to Israeli Parliament Members (October 2021)



L. Summary of My Research Activities and Future Plans

My main field of research is public finance, taxation and welfare. I am currently working on several research projects and started several international cooperation.