

Dr. Siddhesh Rao, LL.M

Post Doctoral Scholar at Copenhagen Business School

ACADEMIC DEGREES

- September 2024: Doctor of Laws, Vienna University of Economics and Business (WU), Austria. Dissertation Topic: "Defining Beneficial Ownership: Implications for preventing tax avoidance and tax evasion related IFFs in Africa." Supervisors: Univ. Prof. DDr. Georg Kofler, LL.M. (NYU), Prof Jeffrey Owens, Prof Servatius Van Thiel.
- July 2019: Master's degree in law (LL.M.), Vienna University of Economics and Business, WU, Austria.
- December 2012: Associate degree, Institute of Chartered Accountants of India, India (Silver medalist)
- March 2009: Bachelor of Commerce, University of Mumbai, India.

ACADEMIC EXPERIENCE

October 1, 2019 – September 30, 2024: PhD Candidate and Lecturer in Tax Law, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, WU, Austria.

RESEARCH VISITS

July 2023: Visiting Scholar, Meiji University, Tokyo, Japan. Invited to give IFA YIN and IFA WIN lecture. Presentation Topic: "Beneficial Ownership Transparency to Prevent Tax Evasion and Avoidance."

PROFESSIONAL EXPERIENCE

December 2014 to September 2018: Assistant Manager, International Tax Practice, T.P.Ostwal and Associates LLP, Chartered Accountants, Mumbai, India.

TEACHING EXPERIENCE

- Course Teaching and Design: Lectured and created tax courses at both bachelor and master levels.
- Supervision: Guided bachelor and master students through their academic pursuits.
- Course Responsibility: Held responsibility for course content and structure at bachelor and master levels.
- Subject Expertise: Specialized in teaching subjects like international tax, taxation of crime, technology, and investment treaties.
- Language Proficiency: Proficient in teaching in English
- Teaching Methods: Skilled in both classroom and online teaching environments.
- Diverse Student Groups: Experienced with students from law, economics, and sociology backgrounds.
- International Experience: Taught at renowned institutions worldwide including Xiamen University (China), Meiji University (Japan), University of Pretoria (South Africa), University of Ghana School of Law, and at the Akademie der Steuerberater und Wirtschaftsprüfer in collaboration with the Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien (Vienna), including the CEE summer School WU for eastern European students.

AWARDS

- IFA Poster Programme, 74th IFA Congress 2022, Berlin, Germany
- EATLP Poster Programme, EATLP Congress 2022, Vienna, Austria
- Shri Sultan Chand Memorial Silver Medal, Chartered Accountancy Exams, 2011
- Shailesh Kapadia Silver Medal, Chartered Accountancy Exams, 2011

EXTERNAL FUNDING

- Wolfgang Gassner Travel Grant for attending the 75 IFA Congress, Cancun, Mexico 2023
- Wolfgang Gassner Travel Grant for attending the 74 IFA Congress, Berlin, Germany 2022

MEMBERSHIP AND NETWORKS

- Austrian Branch, International Fiscal Association
- Member, Institute of Chartered Accountants of India, India

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PRESENTATIONS IN POLICY CONFERENCES / ORGANISATION

- Presentation to Ministry of Finance, Ukraine and International Monetary Fund on The importance of Inter-agency Cooperation in collecting and analysing of data on 7th March, 2024
- Boston School of Law and Manchester Metropolitan University, Compliance, Avoidance, and Evasion in Taxation: The Role of Professionals – The Gray Area, International Roundtable, 8 September 2023.
- Boston School of Law and Manchester Metropolitan University, The Conundrums of Tax Professionals: Technology, Whistleblowing, and Ethical Decision-Making, International Roundtable, 11 October 2023.
- Global Tax Policy Center, WU, Identifying the Potential for Misuse of Client/Attorney Privilege & Inter-Agency Cooperation on IFFs, Conference on Tax Transparency and Corruption, Vienna, Austria, 6 July 2023.
- Université Jean Moulin (Lyon III) and European Law Institute, Navigating Grey Areas of Client Attorney Privilege and Its Misuse, Conference on Tax Evasion in France, Europe, and Beyond, Lyon, France, 5 March 2023.
- International Monetary Fund, Joint Vienna Institute (JVI), Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes, Vienna, Austria, 18 January 2023.
- Washington Institute for Near East Policy, Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, CFT Roundtable Series, Washington DC, USA, 25 January 2023.
- IBFD, Amsterdam, Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, Presentation to staff, Amsterdam, Netherlands, 13 April 2023.
- World Bank, UNODC & WU Global Tax Policy Center, Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, Book Launch, Washington DC, USA, 28th November 2022.

PRESENTATIONS IN ACADEMIC CONFERENCES

- 74th IFA Congress, Berlin, Germany, Doctoral Poster Presentation, 2022.
- European Association of Tax Law Professors (EATLP) Annual Congress, Vienna, Austria, Doctoral Poster Presentation, 2022.
- Copenhagen Business School, Discussant on "Imposing Standards: The North-South Dimension to Global Tax Politics" by Dr. Martin Hearson, CBS Tax Seminar 3 "Hot off the press", 2021.
- Wirtschaftsuniversität Wien, Vienna, Austria, The Relation between Art 16 OECD MC and the Other Distributive Rules of the OECD and the UN Model Convention, with Prof. Pasquale Pistone and Jürgen Romstorfer, Conference "29th Viennese Symposium on International Tax Law – Priority Rules in Tax Treaties", 14 June 2022.
- Institute for Austrian and International Tax Law WU, Vienna, Austria, Doctoral Poster Presentation at the "Doctorate Seminar on European Tax Law", 25-28 February 2022.
- University of Leeds / University of Lisbon, Discussant on "Could Global Formulary Apportionment be Key to Equitable Taxation of Extractive Industries?" by Natalia Pushkareva, Lisbon International and European Tax Law Seminars, 24 February 2022.
- IBFD Doctoral Meeting of Researchers in International Taxation (DocMIT), Amsterdam, Netherlands, Presentation on "Beneficial Ownership Transparency in Kenya, South Africa, and Nigeria", 31 January 2022.
- Wirtschaftsuniversität Wien, Vienna, Austria, The Role of Effective Legal and Administrative Systems in Strengthening Inter-Agency Cooperation to Combat IFFs and Client Attorney Privilege, Conference on Tax Transparency and Corruption, 14-15 July 2021.
- Wirtschaftsuniversität Wien, Vienna, Austria, The Notion of "Tax" under the Credit Method, Conference "28th Viennese Symposium on International Tax Law; Methods to Avoid Double Taxation", 14 June 2021.

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- Wirtschaftsuniversität Wien, Vienna, Austria, Identifying the Potential for Misuse of Client/Attorney Privilege and Outlining the Overall Role for Inter-Agency Cooperation on the IFFs Agenda, Conference on Tax Transparency and Corruption, 09-10 November 2020.

PEER-REVIEWED BOOK

Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes, with Jean-Pierre Brun, Ana Cebreiro Gomez, Rita Julien, Joy Waruguru Ndubai, Jeffrey Owens, and Yara Esquivel Soto, Stolen Asset Recovery Initiative Series, World Bank and UNODC initiative, Washington, D.C. World Bank Group 2022.

PEER REVIEWED POLICY PUBLICATIONS

- UN Conference on Trade and Development (UNCTAD), Issue 1, July 2022. IIA Issue Note, Facts on investor–State arbitrations in 2021: With a special focus on tax-related ISDS cases, with Jeffrey Owens, Angelina Papulova, Joy W. Ndubai, Sudarshan Rangan, Iva Uljanić Skreblin, Svitlana Buriak and Maria Tambunan and UNCTAD Division on Investment and Enterprise
- UN Conference on Trade and Development (UNCTAD), International investment agreements and their implications for tax measures: what tax policymakers need to know: A guide based on UNCTAD’s Investment Policy Framework for Sustainable Development, 2021. with Owens, Jeffrey, Ndubai, Joy Waruguru, with UNCTAD Division on Investment and Enterprise
- World Bank Group, Washington, D.C. Chapter 10: Exchange and Collaboration with Tax Administrations. In: Enhancing Government Effectiveness and Transparency: The Fight Against Corruption, Hrsg. Bajpai, Rajni; Myers, C. Bernard. 267-287. Washington, D.C. World Bank Group with Owens, Jeffrey, Ndubai, Joy Waruguru

PEER REVIEWED ACADEMIC BOOK CHAPTERS

- IBFD, The relation between Art 16 OECD MC and the other distributive rules of the OECD and the UN Model Convention, in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), Priority Rules in Tax Treaties – The relation between the different distributive rules in the OECD and the UN Model Convention, with Prof. Pasquale Pistone, Jürgen Romstorfer, 2023
- IBFD, Mobility of Work in India in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), Mobility of Work, IBFD, forthcoming with Shipra Padhi and Abhishek Padwalkar, 2024 (Forthcoming)
- IBFD, The Notion of “Tax” Under the Credit Method, in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), Exemption Method and Credit Method. 2022
- Permanent establishment as a threshold for source-based taxation. In: Special Features of the UN Model Convention, Anna Binder/ Viktoria Wöhrer (Eds). Vienna: Linde Verlag. 2019

PEER REVIEWED JOURNAL ARTICLES

Coverage of OECD Multilateral Instrument on India and Its Top 10 Tax Treaty Partners in Terms of Foreign Direct Investment, Vol. 46, No. 5, pp 434-449, Intertax, 2017

OTHER ACADEMIC ARTICLES

- Navigating the Grey Areas of Misuse of Client-Attorney Privilege in Tax Law" (Naviguer sur les eaux grises de l’usage frauduleux du secret professionnel de l’avocat en droit fiscal) Revue européenne et internationale de droit fiscal, N° 2023/2
- Bridging the Policy Gaps: A Tax Focused Guide to Investment Agreements for Tax and Investment Policymakers. Tax Notes International. 101 (10), 1295-1298, 2021 with Owens, Jeffrey, Ndubai, Joy Waruguru
- The Potential Use of AI, Blockchain & Data Analytics in Transfer Pricing. beck.digital. 2 118. 2020
- Budget India 2018 – Alignment of Domestic Law with BEPS Action Plans, Vol. 24, No.2, Asia-Pacific Tax Bulletin (IBFD), 2018
- Conducting Value Chain Analysis under BEPS Action 10, pp 685, Tax Notes International, 2018

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- Case Notes- The Curious Case of Satyam Computer, Vol.25, No. 1, Asia-Pacific Tax Bulletin (IBFD), 2017

MEDIA OUTPUTS

- Podcast hosted by Dr. Samar Riaz, Counter Accounts, Political Economy of Global taxation, 2023

- The Economic Times, Get tax ready for digital money. 21.02.22 with Owens, Jeffrey

- The Economic Times, How to stick to treaties, not tricks. 24.03.21 with Owens, Jeffrey, Ndubai, Joy Waruguru.

- The Economic Times, Some vexing tax questions. 21.06.21 with Owens, Jeffrey, Ndubai, Joy Waruguru.

- Podcast hosted by Dr. Robert Müller LL.M, Digital Tax Revolution on Tax Policy Implications of Central Bank Digital Currencies, 2022

LANGUAGE SKILLS

English (fluent)

German (intermediate)