www.wu.ac.at/taxlaw

PROF. GEORG KOFLER

Institute for Austrian and International Tax Law Vienna University of Economics and Business Welthandelsplatz 1, 1020 Vienna, Austria georg.kofler@wu.ac.at

Hölderlinstrasse 31 4040 Linz, Austria

georg.kofler@gmail.com www.koflerge.org

ACADEMIC AND PROFESSIONAL POSITIONS

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS (WU VIENNA), Vienna, Austria

University Professor of International Tax LawSince October 2020Head of the European Tax Law GroupSince October 2020Member of the Research Institute for International TaxationSince October 2020Deputy Director of the Master Program in International Tax LawSince October 2020

JOHANNES KEPLER UNIVERSITY OF LINZ, LAW SCHOOL, Linz, Austria

University Professor of Tax Law

Head of the Institute for Fiscal Law, Tax Law and Tax Policy

Head of the Research Institute for Tax Law and Tax Management

(Deputy) Member of the University Senate

Speaker of the Business Law Group of the Law School

Member of the LIT Law Lab

Since 2017

Deputy Head of the Institute for Fiscal Law, Tax Law and Tax Policy

January 2009 to September 2020

October 2010 to September 2019

January 2017 to January 2018

Since 2017

2009 to 2013

New York University School of Law, New York, New York, USA

Global Professor of Law January to May 2019

University of Florida, Levin College of Law, Gainesville, Florida, USA

Visiting Professor January to May 2013, February to March 2018, and

January to June 2023

University of Sydney, School of Law, Sydney, Australia

Visiting Professor February and March 2016

Tax Research GmbH, Austria

Partner Since 2012

University of Luxembourg, Luxembourg

Professor Associè Since 2011

FEDERAL MINISTRY OF FINANCE, Vienna, Austria

Member of the Department of International Tax Law January to December 2009

New York University School of Law, New York, New York, USA

Acting Assistant Professor of Tax Law August 2006 to August 2008

JOHANNES KEPLER UNIVERSITY OF LINZ — DEPARTMENT OF TAX LAW, Linz, Austria

Assistant Professor

September 2001 to July 2006

Research Assistant

March 1999 to June 2001

FEDERAL MINISTRY OF FINANCE, Vienna, Austria

Member of the Department of International Tax Law

October 2002 to March 2003

ACADEMIC (POST-SECONDARY) EDUCATION

JOHANNES KEPLER UNIVERSITY OF LINZ, SCHOOL OF LAW, Linz, Austria

"Habilitation" (post-doctoral qualification) in the area of Austrian, International and European Tax Law with a thesis on "Double Taxation Conventions and European Law", awarded the title of "Privatdozent", June 2006. *Venia docendi* for "Finanz- und Steuerrecht unter besonderer Berücksichtigung des Internationalen und Europäischen Steuerrechts sowie der Steuerlehre".

Honors: Mitchell B. Caroll Prize 2007

Albert-Hensel-Prize 2007
Wolfgang Gassner Award 2007
Walther Kastner Prize 2007
Deloitte Award 2007

Kardinal Innitzer Award 2007

New York University School of Law, New York, New York

Master of Laws (LL.M.) in International Taxation, May 2004

Honors: Hauser Global Scholar (one year full scholarship awarded on basis of academic merit) (2003-

2004)

Flora S. and Jacob Newman Award for distinction in the LL.M. International Tax Program (2004)

JOHANNES KEPLER UNIVERSITY OF LINZ, SCHOOL OF LAW, Linz, Austria

Doctor iuris (Dr. iur.) with highest distinction, May 2002 Magister iuris (Mag. iur.), October 2000 (top 1%)

Honors: Ludwig Scharinger Award 2002 (for doctoral thesis)

Walter Haslinger Award 2002 (for doctoral thesis)

Merit Scholarships by Johannes Kepler University in 1998, 2001, and 2002 Merit scholarship by the Federal Ministry of Science and Education, 2003

Merit scholarship by the Government of Upper Austria, 2003

JOHANNES KEPLER UNIVERSITY OF LINZ, BUSINESS SCHOOL, Linz, Austria

Doctor rerum socialium oeconomicarumque (Dr. rer. soc. oec.) with highest distinction, April 2003 Magister rerum socialium oeconomicarumque (Mag. rer. soc. oec.) with highest distinction, March 2002

Honors: Richard Büche Award 2001 (for master's thesis)

Merit Scholarships by Johannes Kepler University in 2002 and 2003

ADDITIONAL INFORMATION

FAMILY

Married to Dr. Martina Kofler-Schlögl, three children (Oskar, born Apr. 4, 2008; Konrad, born Oct. 8, 2009; Karlotta, born Sept. 19, 2016).

PUBLICATIONS

Academic publications as author and co-author on various aspects of Austrian, International and European tax law with a focus on business and corporate taxation (10 monographs, several anthologies as an editor, more than 400 articles, commentaries, book chapters, and reviews of court decisions in academic journals and anthologies, many of them in English).

A complete list of publications (with those in English highlighted) is available at https://koflerge.org/publications, and further information is here:

- Google Scholar: <a href="https://scholar.google.com/citations?user="https://scholar.google.com/citations.user="https://scholar.google.com/citations.use
- SSRN: https://papers.ssrn.com/sol3/cf dev/AbsByAuth.cfm?per id=793724
- ResearchGate: https://www.researchgate.net/profile/Georg-Kofler-2
- Scopus: https://www.scopus.com/authid/detail.uri?authorld=36145918500
- ORCID: https://orcid.org/0000-0002-0882-8270

Member of the board of editors, permanent member of the academic staff of several legal journals, including:

- Member of the editorial council of "TPI Transfer Pricing International" (since January 2017).
- Permanent member of the editorial council of "IStR Internationales Steuerrecht" (since March 2017).
- Member of the scientific review board (Comitato scientifico dei revisori) of "Rivista di Diritto Tributario e Scienza delle Finanze" (since 2017).
- Member of the editorial board of "EC Tax Review" (since 2019).
- Member of the editorial council of "beck.digitax" (since 2020).
- Member of the Scientific Committee of "Diritto e Pratica Tributaria Internazionale" (since 2020).

TEACHING AND LECTURING EXPERIENCE

Teach regular courses on Austrian, International and European tax law and policy and regularly give academic lectures and invited presentations on various aspects of Austrian, International and European tax law to academic and professional audiences, including lectures in several postgraduate programs in Europe and the United States (Cologne, Gainesville, Linz, Luxembourg, New York, St. Gallen, Vienna, and Zürich).

Co-organized dozens of international conferences and events.

Frequent supervisor and committee member for post-doctorate, doctorate, and master qualifications.

A complete list of talks and lectures as well as the courses taught is available at https://koflerge.org/talks and https://koflerge.org/teaching.

COMMITTEES, MEMBERSHIPS ETC.

Actively involved with and leading positions in some professional organizations, committees, and juries, including:

- Chair of the IFA/EU seminar at the annual world congress of the International Fiscal Association (IFA) (since 2022).
- Government-nominated "independent person" for purposes of the EU Dispute Resolution Directive (since 2021).
- Vice-Chair of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) (2020-2022).
- Chairman of the expert committee on taxation in Austria, Germany, and Switzerland ("D-A-CH Steuerausschuss", 2020-2022).
- Member of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) (2016-2022).
- Member of the board of the Austrian Branch of the International Fiscal Association (IFA) (since 2015, coopted member of the board from 2012-2015).
- Alternate member of the EU's Joint Transfer Pricing Forum (JTPF) (since 2015).
- Member of the Austrian government's commission on tax reform (2014).
- Member of the jury for the YIN Scientific Award of the International Fiscal Association (IFA) (since 2014)
- Chairman of the CFE European Tax Advisers' "ECJ Task Force" (since 2013).
- Corresponding Member of the Scientific Board of the Austrian Chamber of Tax Advisors, vice-chairman of the working group on constitutional law and EU law (since 2015).
- Member of the scientific board of PwC Germany/Austria (since 2011)
- Deputy Delegate to the Fiscal Committee of the CFE European Tax Advisers (since 2010).

Georg Kofler

- Member of the expert committee on taxation in Austria, Germany, and Switzerland ("D-A-CH Steuerausschuss", since 2009).
- Member of the jury of the Wolfgang Gassner Award by the Austrian Branch of the International Fiscal Association (IFA) (since 2009)

Member of, e.g., International Fiscal Association (IFA), of the German Association of Tax Law (DStJG), of the "Österreichischer Juristentag" (ÖJT) and of the Upper Austrian Law Association. "Professor Associè" at the University of Luxemburg (since 2011).

Named among the "Corporate Tax: Experts" and the "Consulting Experts: Corporate Tax" by "Who's Who Legal" (2017, 2018, 2019, 2020, 2021, and 2022)

NATIONALITY

Austrian.

LANGUAGES

German (native language); English.