

Marilyne SADOWSKY

Associate Professor of tax law
Co-director of the Masters in Tax Law
Sorbonne Law School /University Panthéon-Sorbonne
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TEACHING ACTIVITIES

- Since 2016 **Associate Professor of tax law (Maître de Conférences)
University Panthéon-Sorbonne**
International taxation, Comparative taxation, International tax aspects of banking law (FATCA *versus* CRS), European Tax Law, Business Tax Law, Tax aspects of business transfers, Taxation of private assets, Tax policy, Insurance taxation.
Visiting: Fellow (Max Planck, Munich, 2023); Professor (Boston College of Law, 2017)
- 2011-2016 **Associate Professor (Maître de Conférences),
University Paris-Est Créteil (UPEC)**
Lectures in French: Taxation (International tax treaties, European tax law, Business tax law, Tax litigation), Business Law (Commercial acts and transactions), Private law (Rights linked to the person and contract law in partnership with University Juan Carlos in Madrid).
Lectures in English: Tort Law in England, Comparative tort law (European countries – Germany, France, England- *versus* other countries- China, Brazil and Russia), General characteristics of the Anglo-American systems, Criminal law in England.
- 2010-2011 **Sessional lecturer, University Paris I Panthéon-Sorbonne** International taxation, Tax law, Insurance taxation (General and specific principles of Insurance taxation and Principles of general taxation)
Sessional lecturer, University of Paris Nord (Paris XIII) International taxation (General and specific principles of international taxation of private assets)
- 2008 - 2010 **Research and Teaching Associate (ATER: Attaché temporaire d'Enseignement et de Recherche), University Paris I Panthéon-Sorbonne**
Domestic tax law (General and specific principles of business taxation); Introduction to law (Legal reasoning and philosophy of law); Domestic Family law (General principles of family law); Contract law

ACADEMIC BACKGROUND

PhD in International and European taxation: « WTO law, EU law and direct taxation » with Highest awards, November 26th 2008, University Paris I Panthéon-Sorbonne

Prize: Honorable mention: Mitchell B. Carroll Prize, Vancouver 2009, International Fiscal Association Congress

Supervisor: Daniel GUTMANN, professor (University Paris I Panthéon-Sorbonne)

Jury: Reuven AVI-YONAH, professor (University of Michigan)

Jean-Pierre LE GALL, professor emeritus (University Paris II Panthéon-Assas)

Laurence IDOT, professor (University Paris II Panthéon-Assas)

Alexandre MAITROT DE LA MOTTE, professor (University Paris-Est Créteil)

Hélène RUIZ FABRI, professor (University Paris I Panthéon-Sorbonne)

Master's Degree in International Taxation of University Paris XII with honours

Law degree in private & public law of University Paris I Panthéon-Sorbonne with honours

LANGUAGES

French: Mother tongue; **English:** Fluent; **Spanish:** Working knowledge.

ACADEMIC ACTIVITIES

Scientific and pedagogic activities

- **International activities:** Election to the Executive Committee (Treasurer) of the International Academy of Comparative Law (2022-2026); Election to the Scientific Advisory of the Academic Committee EATLP for France (*European Association of Tax Law Professors*) – (2021-2024), Comparative law program with Tongji University (Shanghai, China) since 2018); Supervision of working groups in the international seminar Wintercourse EUCOTAX (European Universities Cooperating on Taxes) in order to prepare some comparative reports each year, since 2009
- **National mandates (Ministry of education and research):** National Council of Universities (Private law and criminal sciences) (2015-2021); Specific national evaluation body (2020-2021)
- **Local Mandates (Sorbonne Law School):** Research Committee and Academic Council (Since 2020), Disability Commission (Since 2021), Sorbonne Law School Council (Since 2019)

Guest Lectures

- **In several universities/institutions since 2013:** Boston College of Law (USA), Vienna University (Austria), Cairo University (Egypt), Euromed University (Morocco), Max Planck Institute (Munich), SUAD (EAU), Tilburg University (Netherlands).

Associations & Expertise

- **Member of several associations:** IFA (*International Fiscal Association*), ILA (*International Law Association*), EUCOTAX (*European Universities Cooperating on Taxes*), Academic Committee EATLP (*European Association of Tax Law Professors*), International Institute of Fiscal Sciences (2iSF)
- **Expertise:** Member of the “Expert group on taxation of individuals” implemented by the *European Commission* on June, 12th 2014; Jury member for several competitions/PhD prizes: Association Européenne pour le Droit Bancaire et Financier (AEDBF), Sorbonne fiscalité (Université Paris 1), Institut de recherche juridique de la Sorbonne (IRJS – Université Paris 1), EY Young Tax Professional of the Year

Conferences, seminars and research programs

- “Taxation”, 14 November 2023, ILA 150th anniversary.
- “OECD and non-member states: universalization in tax matters”, 20 October 2023, Bucharest University.
- “Cross-Border Issues of Tax Policies Preventing Climate Change”, 23 November 2022, Copenhagen Business School.
- “Tax policies to mitigate climate change”, General Congress of the International Academy of Comparative Law, 28 October 2022, Paraguay.
- “Tax treaty case law around the globe 2022”, presentation of 2 cases and co-chair of a session, 12-14 may 2022, Tilburg University, European Tax College.
- “Blockchain in tax matters: a factor in the disappearance of debt collectors?”, 7-8 April 2022, University Panthéon-Sorbonne, IRJS, CEFF.
- “The implementation of a global minimum tax”, 22 February 2022, University Panthéon-Sorbonne.
- “Reforming the international tax system”, 20 January 2022, University Paris-Nanterre, CEDIN.
- “Global tax reform: towards a new international tax order?” with M. Pascal Saint-Amans, 7 September 2021, ILA, French branch.

- “Wealth tax – Round table of international taxes”, 27 April 2021, Universidad Torcuato Di Tella, Argentina.
- “Data Collection in a Digitised Society and Taxpayers’ Rights”, 23 March 2021, DigiTax, University of Antwerp.
- “Tax treaty case law around the globe 2020”, 14-16 May 2020, European Tax College, Tilburg University.
- « Corporate tax incentives in comparative law », 4 November 2019, University Panthéon-Sorbonne, Sorbonne Legal clinic.
- « Reforming the international tax system », Discussion on “EU Law and Tax Treaty Law Perspective”, 31 October 2019, French Council of Economic Analysis, Sciences Po Paris.
- “Comparative study on sino-french tariff under WTO framework”, 27th may – 3rd June 2019, Shanghai, Tongji University and University Paris 1, 7th Tongji Law School International Summer School.
- “Brexit and Tax Law”, presentation on “Business Tax Consequences of Brexit”, March, 20th 2019, University at Buffalo School of law and Paris 1, Franco-American Seminar.
- “Mediación administrativa en España y Francia”, Presentación sobre “La mediación fiscal en Francia”, 22 de enero de 2019, Universitat Oberta de Catalunya.
- “Developments in the Taxation of the Digital Economy” with Pr Dr Bernard Schneider, January 14th 2019, Queen Mary University and Paris 1.
- “Direct taxation of crypto-currencies comparative law”, November 15th 2018, University FAU Erlangen-Nürnberg.
- “Current international tax issues”, presentation on “WTO and taxation”, June 25th 2018, Universities Paris 2 (Panthéon-Assas) and Paris 8 (Vincennes-St-Denis).
- “Presumptive income taxation”, presentation on “The French tax system” in session I “Estimated (or indirect) income tax assessments”, June 15th 2018, Bicocca University (Milan, Italy).
- “Tax and Constitution”, Chairman for the 3rd part: “Can the prohibition of a confiscatory tax can be invoked by a company?”, March 12th 2018, University Panthéon-Sorbonne.
- “Tax treaty case law around the globe 2018”, presentation of 2 cases on “Abuse of a tax treaty” (Session 1) and on “Loss making company and deduction of taxes paid abroad” (Session 6), Tilburg University, European Tax College.
- EUCOTAX Wintercourse 25th Anniversary Conference on “State aids, Intangibles and Rulings”, in the panel on “State aids and rulings”, March 24th 2017, Tilburg University, European Tax College.
- “Energy and Taxation”, presentation on “Tax expenditures and Energy”, December 9th 2016, University Panthéon-Sorbonne.
- "Instruments of International Tax Law", June 8th 2016, Chairman for the 2nd Panel: "New Instruments of international Tax Law", University Panthéon-Sorbonne, 4th Junior Tax Scholars.
- "The Tax Jurisdiction", May 23th 2013, Chairman for the 2nd part: “Beyond the limits of tax jurisdiction”, University Panthéon-Sorbonne, 1st Junior Tax Scholars.
- “15 years of the Code of Conduct for business taxation”, November 29th 2012, co-organization with M. Emmanuel Raingeard de la Blétière; Intervention in the 2nd part: "State aids and harmful tax competition" on “Toward a standard tax system?”.
- “Tax treaty case law around the globe”, on “Taxation of Partnerships: France versus the OECD” and “Lump Sum Tax Credit: an exemption of income or a tax credit technique?”, (14-16 June 2012), European Tax College, Tilburg University.
- Annual participation in a comparative tax law program EUCOTAX with 12 European universities and 2 non-European universities (Georgetown University and Zurich University). This seminar takes place every year in the host university on a specific topic (since 2009). Organization of the Conference in Paris I Panthéon-Sorbonne (10-17 April 2014).
- Participation in a research program of comparative tax law, Comparative law institute of Bocconi University, Milan, « Non discriminazione e reciprocità nel WTO e nella imposizione diretta », November 22th 2005.

PUBLICATIONS

- Books
- Fiscal policies to mitigate climate change - Politiques fiscales pour atténuer le changement climatique*, Editor, Ius Comparatum, Global Studies in Comparative Law, Intersentia, December 2023, 661 p.
- Droit de l'OMC, droit de l'Union européenne et fiscalité directe*, (*WTO law, EU law and Direct taxation*), preface D. Gutmann, Larcier, Collection Droit international, Mars 2013, 613 p.
- White papers
- Taxing the future*, Direction, International Law Association, 150 years, July 2022, 73 p., (<https://www.ilaparis2023.org/wp-content/uploads/2022/08/ADI-ILA-fiscalite-VHD-EN.pdf>)
- La fiscalité du futur*, Direction, Association de Droit International, 150 ans, Juillet 2022, 158 p., (<https://www.ilaparis2023.org/wp-content/uploads/2022/08/ADI-ILA-fiscalite-VHD-FR.pdf>)
- Expertises
- Report of expert group, « Ways to tackle cross-border tax obstacles facing individuals within the EU », European Commission, Directorate-General for taxation and customs union, November 2015, 64 p.
- Report of expert group, « Ways to tackle inheritance cross-border tax obstacles facing individuals within the EU », European Commission, Directorate-General for taxation and customs union, December 2015, 32 p.
- Case law reviews
- “Chronique des faits internationaux” in *Revue Générale de Droit International Public*, n°4, 2021.
- “Chronique Patrimoine” in *Fiscalité internationale*, since January 2019.
- “Chronique de droit fiscal”, in *Bulletin Joly des Sociétés*, since November 2015.
- Articles/Notes
- “Que reste-t-il de l'impôt sur les sociétés ?”, *Revue européenne et internationale de droit fiscal*, forthcoming 2023/2024.
- “Corporate Taxation in France”, in *Research Handbook on Corporate Taxation*, R. S. Avi-Yonah, Elgar, 2023, pp. 194-207.
- “The History of International Tax Law”, in *The Oxford Handbook of International Tax Law*, F. Haase and G. Kofler (Editors), Oxford University Press, 2023, pp. 3-20.
- “‘Butoir’ rule and tax credits on inbound dividends”, in *Tax treaty Case Law around the Globe 2022*, IBFD and Linde Verlag (ed.), 2023, pp. 157-167.
- “Legal qualification of remunerations for software maintenance and integration services”, in *Tax treaty Case Law around the Globe 2022*, IBFD and Linde Verlag (ed.), 2023, pp. 215-222.
- “La lutte contre les sociétés fictives : le regard de la fiscaliste », *La Semaine Juridique - Entreprise et Affaires*, n°49, 8 décembre 2022, pp. 32-37.
- “L'histoire de la fiscalité internationale”, *Fiscalité internationale*, 4-2021, Novembre 2021, pp. 83-93.
- “Taxing digital activities in a pre-BEPS world”, in *Tax Treaty Case Law around the Globe 2020*, IBFD and Linde Verlag (ed.), 2021, pp. 73-83.
- “Permanent establishment or Independent establishment?”, in *Tax Treaty Case Law around the Globe 2020*, IBFD and Linde Verlag (ed.), 2021, pp. 85-94.
- “La taxe sur les services numérique : une imposition pas comme les autres”, *Revue européenne et internationale de droit fiscal*, n°2020/4, pp. 411-431.
- “Déduction des pertes définitives européennes : l'importance d'être

- constant”, *Revue de Droit Fiscal*, n°45, 5 novembre 2020, pp. 28-40.
- “French perspectives on the Digital Services Tax (DST)”, *Tijdschrift voor Fiscaal Recht*, n°582, Mei 2020, pp. 427-435.
- “Le principe de subsidiarité des conventions fiscales internationales”, in G. Cahin, F. Poirat, S. Szurek (dir.), *La France et le droit international*, vol. III, La France et la condition internationale des personnes et des biens, Paris, Pedone, Septembre 2019, pp. 207-236 et *Revue de Droit Fiscal*, n°45, 8 novembre 2018, pp. 7-20.
- “Tax Treaty Abuse as Fraus Legis”, in *Tax Treaty Case Law around the Globe 2018*, IBFD and Linde Verlag (ed.), 2019, pp. 9-16.
- “Loss making companies and the Deductibility of Taxes Paid Abroad”, in *Tax Treaty Case Law around the Globe 2018*, IBFD and Linde Verlag (ed.), 2019, pp. 363-369.
- « La fiscalité directe des crypto-monnaies en droit comparé » (*Direct taxation of crypto-currencies in comparative law*), *Revue internationale des services financiers*, 2018/3, pp. 33-45.
- “Contributions sociales des non-résidents” (*Non-residents social Contributions*), *JCP G*, n°17, 23 April 2018, pp. 822-826.
- « Dépenses fiscales et énergie » (*Tax expenditures and Energy*), *Revue européenne et internationale de droit fiscal*, n°2016/3, pp. 350-362.
- « Chapitre IV : Imposition de la fortune », (*Chapter IV: Wealth tax*) dans (*in*) *Modèle de Convention fiscale OCDE concernant le revenu et la fortune – Commentaire*, Helbing Lichtenhahn et Francis Lefebvre (éd.), Janvier 2014, pp. 665-694.
- « Taxation of Partnerships: France versus the OECD », in *Tax Treaty Case Law around the Globe 2012*, IBFD and Linde Verlag (ed.), May 2013, pp. 79-92.
- « Lump Sum Tax Credit – An exemption of Income or a Tax Credit Technique? », in *Tax Treaty Case Law around the Globe 2012*, IBFD and Linde Verlag (ed.), May 2013, pp. 265-274.
- « L’administration fiscale est-elle un tiers au sens de l’article 1690 du Code civil ? », (“Is Tax administration a third party under article 1690 of the Civil Code?”) *Revue Droit et Patrimoine*, Avril 2010, n°191, pp. 24- 34.
- « Droit OMC, droit communautaire et fiscalité directe », (*WTO law, EU law and direct taxation*), *Revue de droit fiscal*, Numéro spécial « L’année fiscale », 26 février 2009, n°9, pp. 30-37.
- « National Report France » in *WTO and Direct Taxation*, Linde and Kluwer Law International (ed.), Vienne, May 2005, pp. 285-312, coauthor.
- « Free-Trade Agreement between China and Hong Kong: What are the Prospects for Third-Country Companies? », *International Business Law Journal*, n°1, 2005, pp. 77-86, coauthor.