Marilyne SADOWSKY
Associate Professor of tax law
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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. Caroll 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

Bachelor's degree in 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 non-executive committee (council) of the Société Française pour le Droit International since June 2024; 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 prices

Conferences, seminars and research programs

- « Session 7: Methods to Avoid Double Taxation (Art 23 OECD Model Convention) », Tax Treaty Case Law around the Globe, 9 May 2025, WU University.
- « L'universalité en droit fiscal : une réalité inachevée », conférence consacrées aux *Figures de l'Universalité hors du droit pénal : inspirations possibles ?,* à venir, 12 mars 2025.
- « Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation » (Session 3 – France), 16 december 2024.
- « Allocation rights and allocation of income in international taxation: state of art », 13 november 2024, Valencia Universidad.
- 9th International conference on taxpayer rights: Toward a Digital Taxpayer Bill of Rights, "Panel 1 - The impact of digitalisation on the right to transparency", 4 june 2024, Antwerp University.
- "Tax treaty case law around the globe 2024", presentation of 2 cases on "Beneficial Ownership" (Session 4) and on "Assistance in Tax Collection and Abuse of Tax Treaties" (Session 8), Tilburg University, European Tax College, 13-15 May 2024.
- "Tax Reforms on the French Revolution", Opening conference Eucotax Wintercourse in honor of Prof. Dr Peter Essers, 11 april 2024.
- "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*, Direction, 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.
Collective book	« France » in *Comparative Income Taxation – A structural Analysis*, Hugh J. Ault, Brian J. Arnold and Graeme S. Cooper (Editors), Kluwer Law International, 5th edition, March 2025.
Chapters	« 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.
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/notes	"Chronique Patrimoine" in *Fiscalité internationale*, since January 2019.
	"Chronique de droit fiscal", in *Bulletin Joly des Sociétés*, since November 2015.
	"Chronique des faits internationaux" in *Revue Générale de Droit International Public*, n°4, 2021.
	"Contributions sociales des non-résidents" (*Non-residents social Contributions*), *JCP G*, n°17, 23 April 2018, pp. 822-826.
Articles	« Collecte de données « personnelles » par l'administration fiscale sur les plateformes : quels enseignements pour les personnes morales ? », *Mélanges en l'honneur du Pr Hervé Le Nabasque*, à paraitre en 2025.
	Lessons from the Negotiations of the Franco-Dutch Convention Signed in 1949", in *A Journey Through European and International Taxation - Liber*

Amicorum in Honour of Peter Essers, Carla De Pietro, Cees Peters and Eric Kemmeren (Ed.), Wolters Kluwer, March 2024, pp. 37-54.

"Que reste-t-il de l'impôt sur les sociétés ?", *Revue européenne et internationale de droit fiscal*, n°2023/3, janvier 2024, pp. 361-371.

"General report", in *Fiscal policies to mitigate climate change*, M. Sadowsky (Dir), Intersentia, December 2023, pp. 1-60 (English version) and pp. 61-127 (version française).

"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.

"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.

"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.

« 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.

« 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.

Actes de colloques

« L'universalité en droit fiscal : une réalité inachevée », dans *Les figures d'universalité hors du pénal*, Éditions IRJS, à paraître en 2025.

"Matching credit clause and royalties: no 'stop rule' without a text", in *Tax Treaty Case Law around the Globe 2025*, IBFD and Linde Verlag (ed.), forthcoming in 2025.

"Declaration of foreign accounts and free movement of capital", in *ECJ Pending Cases*, Linde Verlag (ed), forthcoming in 2025.

"Interpretation of the law and the concept of beneficial owner", in *Tax Treaty Case Law around the Globe 2024*, IBFD and Linde Verlag (ed.), forthcoming in 2025.

"Abuse of rights, abnormal act of management and qualification of income under the Franco-German treaty", in *Tax Treaty Case Law around the Globe 2024*, IBFD and Linde Verlag (ed.), forthcoming in 2025.

"La Blockchain en matière fiscale: facteur de disparition des agents de recouvrement ?", dans *Le recouvrement de l'imposition*, Ludovic Ayrault (Dir), IRJS Editions, Tome 128, Juin 2024, pp. 211-224.

"'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.

"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.

"Tax Treaty Abuse as Fraus Legis", in *Tax Treaty Case Law around the Globe 2018*, IBFD and Linde Verlag (ed.), 2019, pp. 9-16.

« La médiation en droit fiscal français », in *La mediación administrativa: estudios de derecho comparado*, 23 Enero 2019, Universitat Oberta de Catalunya, 8 p.

"Droit fiscal et droit de l'OMC", *Lexbase Hebdo édition fiscale,* 15 janvier 2019, 7 p.

"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.

« Dépenses fiscales et énergie » (*Tax expenditures and Energy*), *Revue européenne et internationale de droit fiscal*, n°2016/3, pp. 350-362.

« 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.