

## GEORG KOFLER

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### LEGAL AND PROFESSIONAL EXPERIENCE

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

*Professor of International Tax Law* From October 2020  
Conduct scientific research and hold regular courses on various aspects of Austrian, European and International tax law.

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

*Professor of Tax Law* January 2009 to September 2020  
*Head of the Institute for Fiscal Law, Tax Law and Tax Policy* 2013 to September 2020  
*Head of the Research Institute for Tax Law and Tax Management* 2013 to September 2019  
*Member of the LIT Law Lab* Since 2017  
Conducted scientific research and hold regular courses on various aspects of Austrian, European and International tax law.

#### **NEW YORK UNIVERSITY SCHOOL OF LAW, New York, New York, USA**

*Global Professor of Law* January to May 2019  
Taught in the Tax Program, research and seminars.

#### **UNIVERSITY OF FLORIDA, LEVIN COLLEGE OF LAW, Gainesville, Florida, USA**

*Visiting Professor* January to May 2013 and  
February to March 2018  
Taught in the Graduate Tax Program, research and seminars.

#### **UNIVERSITY OF SYDNEY, SCHOOL OF LAW, Sydney, Australia**

*Visiting Professor* February and March 2016  
Research and seminars.

#### **TAX RESEARCH GMBH, Austria**

*Partner* Since 2012  
Provide expert opinions, studies, and scientific input in all areas of tax law for clients ranging from Austrian government or public bodies, foreign tax administrations, businesses, and professionals such as lawyers or tax advisers. Formerly AKKT Steuerwissenschaft Forschungsgesellschaft mbH (until May 2020).

#### **FEDERAL MINISTRY OF FINANCE, Vienna, Austria**

*Department of International Tax Law* January to December 2009  
Development of legislation, ordinances and taxpayer guidance. International mutual agreement procedures, including transfer pricing cases. Tax treaty negotiation and cooperation with international organizations.

#### **NEW YORK UNIVERSITY SCHOOL OF LAW, New York, New York, USA**

*Acting Assistant Professor of Tax Law* August 2006 to August 2008  
Conducted scientific research and taught regular courses on US Corporate Taxation, International, Comparative and European Tax Policy, and Taxation of International Business Transactions. Assisted the Director of the International Tax Program and served as faculty advisor to students in the International Tax Program.

**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

Conducted scientific research, taught regular courses on individual and corporate income taxation and International and European tax law, and lectured frequently on various aspects of Austrian, International and European tax law. On leave from October 2002 to July 2004 to join the Federal Ministry of Finance and to pursue postgraduate studies in the US.

**FEDERAL MINISTRY OF FINANCE, Vienna, Austria**

*Department of International Tax Law*

October 2002 to March 2003

Collaborated on the development of ordinances. Conducted international mutual agreement procedures. Drafted documents in particular international tax cases. Examined and reported on orders and decrees from the international tax perspective. Advised subordinated authorities and taxpayers on issues including interpretation of tax treaties and national inbound and outbound taxation.

**ACADEMIC EDUCATION**

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

Habilitation 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

Happily 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). Member of the board of editors, permanent member of the academic staff of several legal journals. – For a complete list of publications, including downloadable pdf-files, please visit *koflerge.org*.

### 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 several international conferences. – For further information, please visit *koflerge.org*.

### MEMBERSHIPS ETC.

Actively involved with and leading positions in some professional organizations or commissions, including:

- Chairman of the expert committee on taxation in Austria, Germany and Switzerland (“D-A-CH Steuerausschuss”, since 2020, member since 2009).
- Member of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) (since 2016).
- Member of the board of the Austrian Branch of the International Fiscal Association (IFA) (since 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).
- 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).
- Deputy Delegate to the Fiscal Committee of the CFE European Tax Advisers (since 2010).

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 Associé” at the University of Luxembourg (since 2011).

### NATIONALITY

Austrian.

### LANGUAGES

German (native language); English.