



Course XXIII

Module 7, New York “International Taxation”:
27th May – 1st June 2019

LIST OF SPEAKERS

ALTENBURGER PETER R., Dr.iur.
Altenburger Ltd., Partner, Attorney – at - Law
Küsnacht, Switzerland

Peter R. Altenburger, M.C.L, MBA (INSEAD) is a founding member of the firm ALTENBURGER LTD legal + tax. The firm celebrated its 30th anniversary in 2009. His main practice focuses on national and international taxation issues with emphasis on acquisitions, restructurings and financings. An extended experience in treaty matters (including TIEA) allows for an international orientation of his legal practice. Peter R. Altenburger is Visiting Lecturer at the University of St. Gallen, HSG and the Chairman of the Tax Chapter of the Swiss-American Chamber of Commerce. His most important publications are: Swiss Law on Restructuring, Zurich 2004; BNA, Tax Management, Foreign Income Portfolios, Business Operations in Switzerland, 3rd Ed., Washington DC 2008.

CAVELTI LUZIUS . Dr., LL.M.
Zurich, Switzerland

Luzius Cavelti is a Tax Partner at Altenburger Ltd. Legal + tax since 2016. Previously he was a Senior Tax Associate with Tappolet & Partner. Mr. Cavelti has an LL.M. degree from Columbia University School of Law and a PhD in Law (Summa cum laude) from University of Bern.

KOFLER GEORG W., Prof. DDr., LL.M.
Johannes Kepler University of Linz, Law School, Professor
Linz, Austria

Georg Kofler (1977) is a Professor of Tax Law and head of the Institute of Fiscal Law, Tax Law and Tax Policy at Johannes Kepler University of Linz, Austria. He has earned a doctorate in law as well as a doctorate in business administration in 2002 and 2003 respectively and an LL.M. in International Taxation from New York University in 2004. In 2006 he has gained his postdoctoral lecturing qualification (“Habilitation”) with a thesis on “Double Taxation Conventions and European Community Law”. Before joining the University of Linz, he has worked with the International Department of the Austrian Federal Ministry of Finance (2002-2003, 2009), as an Assistant Professor at the University of Linz (2001-2006) and as an Acting Assistant Professor of Tax Law at New York University School of Law (2006-2008). Most recently, he was a Visiting Professor at the

University of Florida, Levin College of Law (2013), and the University of Sydney, Faculty of Law (2016).

Georg has worked in the fields of taxation, especially European and International taxation, for more than 15 years and is involved in tax research, training and education at institutions mostly in Europe and the United States. He is part of formal and informal research networks and, e.g., serves as a member of the faculties of several postgraduate programs, as a member of the D-A-CH tax committee, as head of the working group on EU law of the Scientific Board of the Austrian Chamber of Tax Advisors, as a deputy member of the CFE and as chairman of CFE's ECJ Task Force; he also was a member of the Austrian government's most recent tax reform commission.

He serves as a member of the academic staff of several Austrian business and tax law journals and has published and lectured widely on issues of Austrian, International and European taxation. His publications include 10 monographs, several anthologies as an editor, and more than 300 articles, book chapters, and reviews of court decisions in academic journals and anthologies.

For further information and a complete bibliography, please visit <http://www.steuerrrecht.jku.at/gwk/>

MASON RUTH, Prof.

Hunton & Williams Professor of Law, University of Virginia School of Law
Virginia, USA

Ruth Mason joined the University of Virginia School of Law faculty in the 2013 fall semester as a professor of law. Prior to joining the Law School, Mason was the Anthony J. Smits Professor of Global Commerce at the University of Connecticut School of Law.

Mason has also been a visiting professor at Johannes Kepler University, Leiden University, Université Paris I (Panthéon Sorbonne), and Yale Law School. She served as a Fulbright Senior Scholar at the Vienna Institute for Austrian and International Tax Law in the winter of 2009.

Mason was National Reporter for the United States to the 2008 International Fiscal Association (IFA) Congress on tax discrimination and to the 2014 European Association of Tax Law Professors Congress on tax information exchange. She is co-editor (with Ekkehart Reimer of the University of Heidelberg) of Kluwer's Series on International Taxation, and she is a member of the editorial board of the World Tax Journal.

Mason's research focuses on international, comparative, and state taxation. Her recent scholarship focuses on how tax nondiscrimination laws affect cross-border commerce in common markets.

Prior to joining the University of Connecticut, Mason was deputy director of the International Tax Program and executive director of the Graduate Tax Program at New York University School of Law. Before that, she was a tax associate in the New York office of Willkie Farr & Gallagher.

She received her undergraduate degree in U.S. history from Columbia University and her law degree from Harvard Law School.

ROSENBLOOM H. DAVID, Prof.

New York University School of Law, Director International Tax Program
New York, USA

Professor H. David Rosenbloom became the Director of the International Tax Program in 2002. He is a member of Caplin & Drysdale, Chartered, a firm he rejoined in 1981 after serving as International Tax Counsel and Director, Office of International Tax Affairs, in the U.S. Treasury Department from 1978 to 1981. He has also served as Tax Policy Advisor for the U.S. Treasury, the OECD, AID, and the World Bank in Eastern Europe, the former Soviet Union, Senegal, Malawi, and South Africa. Rosenbloom's major areas of practice include international tax controversies, transfer pricing planning and disputes, advance pricing agreements, the foreign tax credit, tax treaties, financial products and financial institutions, and international aspects of corporate and individual tax planning. He is the author of numerous articles on international tax issues.

RUST ALEXANDER, Prof. Dr. iur., LL.M.

WU Vienna University of Economics and Business, Professor at the Institute for Austrian and International Tax Law
Vienna, Austria

Alexander Rust is Professor in Tax Law at the WU Vienna University of Economics and Business. In the past, Alexander worked as Acting Assistant Professor in the international Tax Program at New York University and as Professor of tax law and director of the master program in European and International tax law at the University of Luxembourg. He specializes in all areas of tax law but is also fascinated by constitutional and European law. Alexander Rust studied in Freiburg, Geneva, Munich and New York and gained legal practice during his clerkship as an assistant judge at the Munich High Court, as a public prosecutor, as a law clerk in the Ministry of Finance, and as a tax advisor. After the Second State Examination he worked as an assistant at the University of Munich and as a senior research fellow at the Max Planck Institute Munich. His PhD thesis focused on the fight against tax havens and particularly dealt with the compatibility of Controlled Foreign Company legislation with tax treaty and EU law. He is a frequent guest lecturer at universities in and outside Europe.

STEINES JOHN P., Jr., Professor

New York University, Professor of Law, Of Counsel Cooley LLP
New York, USA

John P. Steines, Jr. is of Counsel in the [Tax](#) practice group at Cooley LLP, and is resident in the [New York](#) office. He joined Kronish Lieb Weiner & Hellman LLP in 2004, which was merged into Cooley Godward Kronish LLP in 2006.

Mr. Steines has a broad-based practice in partnership, corporate, and international tax matters. His clients include an international financial services company, which Mr. Steines counsels on matters relating to cross-border financing arrangements, foreign investments, and various other matters; several international oil companies, which he advises on foreign tax credit, international restructuring, and cross-border financing matters; and an international energy company, which he advises on a variety of corporate tax matters.

Areas in which Mr. Steines has counseled clients over the years include:

- Structuring international operations of multinational companies with the objective of maximizing foreign tax credits, deferring tax burdens, and facilitating efficient repatriation of offshore funds;
- Cross-border financing arrangements;
- Creditability of specific foreign taxes for U.S. foreign tax credit purposes;

- Domestic and international strategic joint ventures in numerous business sectors, including professional services, telecommunications, and manufacturing;
- Private equity and hedge fund investments;
- Restructuring distressed and bankrupt corporations and partnerships.; and Corporate and partnership mergers and acquisitions.

Mr. Steines has been Professor of Law at New York University School of Law for over 25 years, where he has taught a wide variety of courses in the LL.M. program in taxation. A former Editor-in-Chief of the *Tax Law Review*, he is a frequent speaker to professional groups and is the author of numerous articles on partnership, corporate, and international tax issues as well as a new book for students and practitioners on international aspects of U.S. income taxation. In light of his combined academic and professional experience, Mr. Steines also acts as an expert witness from time to time.

Mr. Steines' prior professional affiliations include Miller, Johnson, Snell & Cumiskey, Weil, Gotshal & Manges, and Deloitte & Touche.

Mr. Steines was a Gerald L. Wallace Scholar at New York University School of Law, where he earned his LL.M. He earned his J.D. from Ohio State University, where he graduated *summa cum laude* and was Order of the Coif.

