

**dr. jur.**

**Balázs Károlyi (LL.M,  
Ph.D.)**



## Personal details

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**Date of birth:**

5 January 1992  
(Debrecen, Hungary)

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## Languages

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Hungarian - native  
English - C1  
German - B2  
French - B2

## Education / Academic background

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Sept. 2018 - June 2022:	<b>WU Vienna University of Economics and Business</b> <i>DIBT (Doctoral Program in International Business Taxation)</i> <i>doctoral student</i> Diploma qualification: (with honors)
August 2016 - July 2017:	<b>Tilburg University (Netherlands)</b> LL.M. in International Business Taxation Diploma qualification: Cum Laude (with honors)
September 2011 - July 2016:	<b>Eötvös Loránd University of Budapest (ELTE)</b> Masters in Law Diploma qualification: Cum Laude (with honors 87,5%)
September 2006 - June 2011:	<b>Kossuth Lajos Grammar School (Debrecen)</b> Final exam results qualified as excellent (equivalent of British GCE Advanced level)

## Work Experience

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March 2022 – present	<b>Ferenc Mádl Institute of Comparative Law (Budapest)</b> <i>Researcher</i>
Sept. 2018 - Aug. 2021	<b>WU Vienna University of Economics and Business</b> <i>Teaching and Research Associate</i>
Sept. 2017 - Jun. 2018	<b>Ernst and Young Budapest, International tax services</b> <i>Tax advisor</i>
Jun. 2015 - Aug. 2015	<b>Ernst and Young Budapest, International tax services</b> <i>Client serving contractor (intern) at International tax services</i>
2013 and 2014 summer	<b>Bellák &amp; Partners Law Firm</b> <i>Intern</i>

## Scholarships, awards

- WU best paper award (2020)
- Merit-based scholarship WU for PhD students (academic year 2019/2020)
- Merit-based scholarship WU for PhD students (academic year 2018/2019)
- 2<sup>nd</sup> place at the Ernst & Young - Young Tax Professional of the Year Competition Hungary (2015)
- 3<sup>rd</sup> place at the Hungarian Legal History Competition (2012)

## Skills

- MS Office (word, excel, power point)
- Driving license (category B)

## Publications

1. *The Challenges of Permanent Establishment Concept and the Response of BEPS Actions*, ISBN: 978-615-00-1126-4, Published by KEBO Print Kft., Debrecen, 2018.
2. *Who Says a Penalty for Failing to Register for Advertisement Tax That Is Two Thousand Times Higher for Foreign Taxpayers Than the General Penalty Is Discriminatory?*, (co-authored with Rita Szudoczky), 5 September 2019, Accessible: <http://kluwertaxblog.com/2019/09/05/who-says-a-penalty-for-failing-to-register-for-advertisement-tax-that-is-two-thousand-times-higher-for-foreign-taxpayers-than-the-general-penalty-is-discriminatory/>
3. *Hungary: Registration requirement for advertisement tax purposes through the prism of tax treaty non-discrimination provision* (with Rita Szudoczky), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), *Tax Treaty Case Law Around the Globe 2019*, (Linde, 2020), p. 389.
4. *Hungary: The Application of the Arm's Length Principle Regarding the Transfer Pricing of Intra-Group Loan Agreements* (with Rita Szudoczky), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), *Tax Treaty Case Law Around the Globe 2019*, (Linde, 2020), p. 171.
5. *To Admit, or Not to Admit, That Is the Question – The CJEU's Controversial Stance on the Admissibility of State Aid Questions in Preliminary Ruling Procedures* (co-authored with Rita Szudoczky), 31 March 2020, Accessible: <http://kluwertaxblog.com/2020/03/31/to-admit-or-not-to-admit-that-is-the-question-the-cjeus-controversial-stance-on-the-admissibility-of-state-aid-questions-in-preliminary-ruling-procedures/>
6. *The Troubled Story of the Hungarian Advertisement Tax: How (Not) to Design a Progressive Turnover Tax* (co-authored with Rita Szudoczky), *Intertax*, Volume 48, Issue 1, 2020.
7. *Hungary: Tesco-Global Áruházak (Case C-323/18) and Vodafone Magyarország (Case C-75/18)* (co-authored with Rita Szudoczky) in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), *ECJ - Recent Developments in Direct Taxation*, 2019 (Linde, 2020), p. 17.
8. *The EU VAT and the Expansion of Turnover Taxation: Interfering Tax Systems?*, in *International VAT Monitor*, Vol. 31, No. 6 (2020), p. 1.

## Publications (continued)

10. *Progressive Turnover-Based Taxes and Their Legal Repercussions Under EU Law*, EC Tax Review, Vol. 29, Issue 6 (2020), p. 271.
11. *Progressive Turnover Taxes under the Prism of the State Aid Rules: Effective Tools to Tax High Financial Capacity or Inconsistent Tax Design Granting Selective Advantages?*, (with Rita Szudoczky) EStAL, Vol. 19, Issue 3 (2020), p. 251.
12. *Hungary: European Commission v. Hungary (Case C-596/19 P)*, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), ECJ - Recent Developments in Direct Taxation 2020 (Linde, 2021).
13. *The CJEU's approach to the objectives of progressive turnover-based taxes: respect for the Member States' fiscal sovereignty or authorization for circumventing EU law?* (co-authored with Rita Szudoczky) Intertax, Volume 50, Issue 1, (2022), pp. 82-93.
14. *Hungary: MARCAS MC (C-363/20)* (co-authored with Rita Szudoczky) in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), ECJ - Recent Developments in Direct Taxation 2021, forthcoming.

## Conference presentations

1. Recent and pending cases at the CJEU on direct taxation, Conference, Vienna, 15 November 2021.  
*Hungary: MARCAS MC (C-363/20)*
2. Recent and pending cases at the CJEU on direct taxation, Conference, Vienna, 19-21 November 2020.  
*Hungary: Case C-596/19 P European Commission v Hungary,*
3. Recent and pending cases at the CJEU on direct taxation, Conference, Vienna, 19-21 November 2019.  
*Hungary: Tesco-Global Áruházak (Case C-323/18) and Vodafone Magyarország (Case C-75/18),*
4. Tax Treaty Case Law Around the Globe, Conference, Vienna, 25 May 2019.  
*Registration requirement and corresponding default penalty provision under Advertisement Tax and their compatibility with Double Tax Conventions,*
5. Tax Treaty Case Law Around the Globe, Conference, Vienna, 24 May 2019.  
*The Application of the Arm's Length Principle Regarding the Transfer Pricing of Intra-Group Loan Agreements,*

## University courses

1. Beijing Summer School at CUFU University (online), 2021, Non-discrimination provision of the OECD Model Convention.
2. Beijing Summer School at CUFU University (online), 2021, Allocation rules on the taxation of business profits Part 1-2.
3. International Tax Law, Lecture at Vienna University of Economics and Business (WU), 2020-2021 Summer Term.
4. Introduction to International Tax Law, Lecture at Vienna University of Economics and Business (WU), 2020-2021 Winter Term.
5. International Tax Law, Lecture at Vienna University of Economics and Business (WU), 2020-2021 Winter Term.
6. Introduction to International Tax Law, Lecture at Vienna University of Economics and Business (WU), 2019-2020 Winter Term.
7. International Tax Law, Lecture at Vienna University of Economics and Business (WU), 2019-2020 Winter Term.
8. International Tax Law, Lecture at Vienna University of Economics and Business (WU), 2019-2020 Summer Term.