

Dr. Ivan Lazarov

Personal Information



Name: Ivan Stoyanov Lazarov
E-mail: ivan.stoyanov.lazarov@gmail.com
Date of birth: 13/08/1990

Education

01/09/2017-15/02/2021

Ph.D. in International Business Taxation at *Vienna University of Economics and Business (WU)*, Austria.

Main research in the area of tax avoidance rules, aggressive tax planning, and transfer pricing topics.

- Advanced Transfer Pricing Course (General Topics), Transfer Pricing Centre, WU
- Leading researcher on a project by *Global Tax Policy Center (WU)*, *EY (Netherlands)* and *HMRC (UK)* connected with the application of the blockchain technology for accurate evaluation of withholding tax relief.

15/09/2015-10/09/2016

LL.M. in International and European Business Law at *Katholieke Universiteit (KU) Leuven*, Belgium - passed with 'great honours' (*magna cum laude*).

Focus on International and EU Taxation, Financial Regulations Law, and International Trade Law.

01/10/2009-17/12/2014

Master of Laws at *Sofia University*, Bulgaria.

Professional Experience

01/01/2021-present

Postdoctoral Researcher at *IBFD*, the Netherlands

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| 01/09/2017-01/09/2020 | Research and Teaching Associate at <i>Institute for Austrian and International Tax Law, WU, Austria</i> |
| 01/02/2019-01/05/2019 | Research Stay at <i>Court of Justice of the European Union, Luxembourg.</i> |
| 04/07/2016-31/06/2017 | Research Associate at <i>Friedrich-Schiller-University Jena, Germany, Chair of International Law.</i> |
| 01/12/2011-01/07/2015 | Student Associate at the <i>Law Office of Hristo Hristev (attorney-at-law), Sofia, Bulgaria.</i>
I worked in the area of direct tax law by helping in international tax planning, advising clients, and supporting the attorney-at-law during litigation with the Bulgarian tax authorities. |

Language skills

- 1) English – C2
- 2) Bulgarian – mother tongue
- 3) German – B2
- 4) Russian – B1

Presentations at Conferences

- 1) ‘Viva-Telecom Bulgaria’, *Recent and Pending Cases at the ECJ on Direct Taxation*, Vienna, Austria (2020)
- 2) ‘Withholding Tax on Dividend Payments to Gibraltar.’ *Recent and Pending Cases at the ECJ on Direct Taxation*, Vienna, Austria, 22.11-23.11 2019.
- 3) ‘Bulgaria: Controlled Foreign Company (‘CFC’) Legislation.’ *Controlled Foreign Company Legislation*, Rust, Austria, 04.07-06.07 2019
- 4) ‘Bulgaria: Interest, Beneficial Ownership, and Anti-Abuse [Decision No 8401/2018 of the Supreme Administrative Court].’ *Tax Treaty Case Law around the Globe*, Vienna, Austria, 23.05-24.05 2019.
- 5) ‘Anti-Tax-Avoidance under EU law: the Internal Market Narrative.’ IBFD Doctoral Meeting for Students of International and Comparative Tax Law, Amsterdam, Netherlands, 29.04-30.04. 2019.
- 6) ‘Carpet-bombing tax avoidance in Europe: Examining the Validity of the ATAD under EU Law’, *University of Oxford’s Center for Business Taxation*, 2018 Doctoral Conference, Oxford, UK.
- 7) ‘(Un)tangling tax avoidance under the Interest-Royalties Directive’, *Regional Cooperation. Challenges in the field of Taxation and Tax Law Facing EU Membership Candidates in the Process of Accession Negotiations*, IFA Bulgaria, 2018.

- 8) 'The new common GAAR and its implementation in Bulgaria', *Implementation of EU law in Bulgaria 2007-2017*, Bulgarian Bar Association, 2017.
- 9) 'The Legal framework of administrative investigations, in the Member States, into offences affecting the EU financial interests', *9th annual conference for fraud prosecutors organized by the European Anti-Fraud Office (OLAF)*, 2011.

Teaching

- 1) Introduction to International Tax Law, WU, 2019-2020.
- 2) Tax Treaty Law Summer School, Beijing, China 2019.
- 3) Introduction to Tax Treaty Law – preparatory course, WU 2018-2019.
- 4) Structure of double tax treaties and their application in practice (with Prof. Michael Lang and Alexandra Miladinovic), CEE Summer School, 2018-2019.

Honours and awards

- 1) **WU Research Award** for 2019.
- 2) **WU Research Award** for 2018.
- 3) **Winner** of the Central and East European Moot Court Competition in EU law, held in Brno, Czech Republic in 2013 – part of the Sofia University's team.
- 4) **Coach** of Sofia University's CEEMC teams in 2014 and 2015 (4th and 2nd place respectively).
- 5) **Coach** of Friedrich-Schiller-University Jena's Jessup team in 2017 and 2018.
- 6) Sofia University's Rector **Award for Excellence in Research** in 2012.

List of academic publications:

I. Book Chapters

- 1) 'The Relevance of the Fundamental Freedoms for Direct Taxation', in Lang/Schuch/Staringer/Pistone (eds) *Introduction to European Tax Law on Direct Taxation*, 6th edition, Linde (2020).
- 2) 'Bulgaria: Controlled Foreign Company ('CFC') Legislation.' *Controlled Foreign Company Legislation*, Linde (2020).
- 3) 'Bulgaria: Withholding Tax on Dividend Payments to Gibraltar.' *Recent and Pending Cases at the ECJ on Direct Taxation 2019*, Linde (2020).
- 4) 'Bulgaria: Interest, Beneficial Ownership, and Anti-Abuse [Decision No 8401/2018 of the Supreme Administrative Court].' *Tax Treaty Case Law around the Globe*, Linde (2020).
- 5) 'The Compatibility of the EU Tax-Haven 'Blacklist' with the Fundamental Freedoms and the Charter', in *GREIT Series*, IBFD, (2019).

- 6) 'The Relevance of the Fundamental Freedoms for Direct Taxation', in Lang/Schuch/Staringer/Pistone (eds) *Introduction to European Tax Law on Direct Taxation*, 5th edition, Linde (2018).
- 7) 'The Implementation of the MLI in Bulgaria', *Mission Completed?: The Implementation and Lasting Effects of the Multilateral Instrument*, Linde (forthcoming).

II. Articles in Scientific Journals

- 1) 'Is Fiat's Tank Half-Full or Half Empty? The General Court's Decision in Luxembourg v. Commission (T-755/15).' (with Svitlana Buriak) *International Transfer Pricing Journal (ITPJ)*. 27 (1), (2020).
- 2) 'Carpet-Bombing Tax Avoidance in Europe: Examining the Validity of the ATAD Under EU Law.' (with Sriram Govind) *Intertax*. 47 (10), (2019) 852-868.
- 3) 'Between State Aid and the Fundamental Freedoms: The Arm's Length Principle and EU Law.' (with Svitlana Buriak) *Common Market Law Review*. 56 (4), (2019).
- 4) '(Un)tangling Tax Avoidance under the Interest and Royalties Directive: The Opinion of AG Kokott in N Luxembourg 1', 46 *Intertax* (2018).
- 5) 'Deposit Insurance in the EU: Repetitive Failures and Lessons from Across the Atlantic', 54 *Common Market Law Review* (2017).
- 6) 'The Influence of Old Islamic Law Rules over Contemporary Insolvency Procedures in Shari'a Countries', 1 *Kutafin University Law Review (Russia)* (2017).