

Afolabi Elebiju

Widely regarded as a leading Nigerian tax regulatory lawyer on transaction structuring, Afolabi Elebiju is Principal (Managing Partner) at **LeLaw Barristers & Solicitors** (www.lelowlegal.com), a niche commercial law firm. He has 25 years' premium corporate/ commercial law/consulting experience including at leading Nigerian and multinational professional services firms: *Olaniwun Ajayi LP, Andersen/KPMG and Templars*. His clientele spans global market leaders, Nigerian blue chips and HNIs, public sector and international agencies. A one-time General Counsel at Nigeria's foremost private equity firm, his experience also includes commercial (including tax) litigation at trial and appellate courts and investment disputes arbitration.



He obtained his two Second Class Upper Honours degrees from Obafemi Awolowo University, and also attained the same grade at his Bar Finals. His two LLMs (in Corporate/Commercial Law and International Finance respectively), were from University of Lagos and Harvard Law School. Amongst many professional affiliations, he is a Fellow, Chartered Institute of Taxation of Nigeria (CITN); member, International Fiscal Association (IFA); and member, Congress of Fellows, Institute of Advanced Legal Studies, Austria.

Afolabi's discourse on diverse topical issues is exemplified by his numerous publications, in print and online media, including on LeLaw's website at <https://lelawlegal.com/thought-leadership/>. Some of his views have been judicially endorsed, or signposted policy changes. He authored the widely read '*Taxspectives by Afolabi Elebiju*' column for *THISDAY LAWYER*, the legal section of leading Nigerian newspaper, *THISDAY*, from 2009-2015. A one-time Vice-Dean of CITN's Indirect Tax Faculty, Afolabi co-edited, and was also a chapter contributor to CITN's 2014 publication, '*Indirect Taxes in Nigeria*'. He co-wrote Nigerian chapter contribution to GLG's '*Corporate Tax 2011*'. He is also an Editorial Board Adviser to Tax Law Reports of Nigeria (TLRN), Nigeria's leading tax report.

An accomplished presenter, Afolabi regularly speaks at professional on fora on various tax regulatory and commercial law issues. He published his multi-disciplinary book, '*Promoting Country Competitiveness through Sectoral Reforms: Case Study of Nigerian Telecommunications Sector, 1999 - 2006*' in 2014. Afolabi's versatility as a commercial lawyer is reflected in his solo/co-authored publications (articles, book and case reviews) on secured credit, securities regulation, business landscape/sectoral reforms, fiscal issues, commercial/ tax litigation), amongst others in prestigious local and international journals.

Chuks Okoriekwe



Chuks Okoriekwe is an Associate at **LeLaw Barristers & Solicitors** (www.lelowlegal.com), a boutique commercial firm in Lagos. He obtained his LL.B with Second Class Upper Honours from University of Lagos (Unilag) in 2013 and was called to the Nigerian Bar in November 2014. Chuks has advised amongst others: top tier insurance companies on regulatory compliance requirements and strategy; over US\$95 million private equity direct and indirect investment into a Nigerian upstream company; Nigerian subsidiary of a multinational oil and gas company on revising/implementing its local content strategy; an upstream company on strategies for recasting the narrative of its crude entitlement dispute for arbitrability purposes as contractual; various legal tax regulatory issues including dispute resolution strategy to upstream companies amongst others. As an avid researcher, Chuks has attended various professional training programmes within and outside Nigeria, including in California,

USA; Buea, Cameroun; Rabat, Morocco; and Nairobi, Kenya. He was a Panellist at the United Nations Economic Commission for Africa (UNECA)'s 52nd Conference of Ministers of Finance, Planning and Economic Development and World Export Development Forum (WEDF) 2019. He is a member of African Tax Research Network (ATRN) and a Research Fellow at African Academic Network on Internet Policy (AANoIP).

Florian Überbacher



Florian Überbacher is a post-doctoral researcher of management at the Department of Business Administration, University of Zurich. He received a Ph.D. in management from the University of St. Gallen. His research focuses on the role of power and influence in institutional environments with substantive interests in such topics as business-government relations, business regulation, and transnational governance. He has published in the Administrative Science Quarterly, Journal of Management Studies, Organization Studies and other outlets.

Inga Hardeck



Inga Hardeck is an assistant professor of Business Taxation at University of Siegen (Germany). Her main research interests focus on tax avoidance by multinational firms in Europe, tax lobbying, and the intersection of tax and CSR. Inga Hardeck studied Business Administration in Hamburg and Strasbourg (France). She holds a Ph.D. (Dr.rer.pol.) from University of Hamburg and prior to joining University of Siegen she was an assistant professor at European University Viadrina.

Jeremy Moon



Jeremy Moon is Professor at Copenhagen Business School and the Director of CBS Sustainability Centre. Jeremy brings a political science background to the study of corporations. Indeed he first encountered CSR in the UK in the early 1980s in the midst of a research project on public policy responses to mass unemployment! He has subsequently been interested in understanding the ways in which business contributes to the way we are governed. This interest includes conceptual, evaluative, organizational and comparative questions.

Jussi Jaakkola



LL.M., MA Jussi Jaakkola works as a researcher at the University of Turku, Faculty of Law. His research interests include European economic integration, formation of national tax systems and the underpinnings of democratic tax law.

Karen Boll



Karen Boll is Associate Professor at Copenhagen Business School. Karen conducts ethnographic and qualitative studies of tax authorities' work, business' tax compliance practices and collaborative tax regulation. Karen's work has been innovative in seeing tax compliance as an assemblage of relations and actors, and groundbreaking in her access to studying tax administration in both Denmark and Sweden. Karen's work on taxation has been published extensively in journals such as *Journal of Organizational Ethnography*, *Nordic Tax Journal*, *Critical Perspectives on Accounting*, *Journal of Cultural Economy*, *Journal of Tax Administration and Accounting*, *Organizations and Society*.

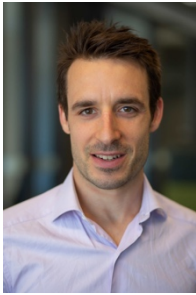
Lotta Björklund Larsen



Lotta Björklund Larsen. PhD in Social Anthropology, Consultant and Research Fellow at TARC (Tax Administration Research Centre) University of Exeter Business School

From a social and cultural perspective, I am interested in why we pay tax, why we don't pay, and how we are made to pay tax. My research aim is to contribute with an anthropological perspective on taxation - beyond the formalities of annual tax returns, economic models and legal adaptations. I co-convene the network *Becoming Taxpayers*. Publications include *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden*. 2018. London: Palgrave Macmillan. Open Access and *Shaping Taxpayers. Values in action at the Swedish Tax Agency*. 2017. Oxford - New York: Berghahn Books

Mattia Anesa



Mattia Anesa is a Lecturer in Ethics at the University of Sydney Business School. His research adopts a sociological lens to understand ethical dilemmas within organizational settings. He employs qualitative research methods to investigate the legitimation process of highly-contested institutionalized practices with a particular focus on the tax domain. Mattia's work is published on *Accounting, Organization & Society* and *Journal of Business Research*.

Miroslav Palanský



Miroslav Palanský is a Ph.D. candidate and researcher at the Institute of Economic Studies, Charles University, Prague, and a data scientist at the Tax Justice Network. Through his research, he aims to help in the ongoing fight against corruption, tax abuse, and financial secrecy. He holds Master's degrees in Economics from Charles University and in Econometrics from Aix-Marseille University.

Nikolai Milogolov



Mr. Nikolai Milogolov (ADIT, PhD (econ.)) is an economist focusing on tax law and tax policy. He is currently employed as Head of Laboratory of Tax policy research at the Institute of Applied Economic Research of the Russian Presidential Academy of National Economy and Public Administration (RANEPA) and also as Principal academic researcher at Tax policy center at the Financial Research Institute under the Ministry of Finance of Russian Federation. Nikolai prepared tax policy proposals and lectured to the staff of the Ministry of Finance & tax authorities in Russia, Armenia and Uzbekistan. He also collaborates as an external consultant with the International Monetary Fund Fiscal Affairs Department. His area of expertise & research includes international tax policy and double tax treaties, domestic tax system design in the developed and the developing states and challenges of digitalization for taxation.

Peter Koerver Schmidt



Peter Koerver Schmidt, PhD, is Professor with special responsibilities in tax law at Copenhagen Business School and Academic Advisor at CORIT Advisory. His research mainly focuses upon international (corporate) tax law and has been published in Danish, Nordic and international journals and anthologies. In addition, he has authored and co-authored a number of books, including his dissertation on Danish CFC legislation from an international and comparative perspective.

Rasmus Corlin Christensen



Rasmus Corlin Christensen is a political economist at Copenhagen Business School and a research associate at the International Centre for Tax and Development. His research focuses on processes of change in the politics and professional practice of international taxation. You can find him at phdskat.org or [@phdskat](https://twitter.com/phdskat).

Robin Schnider



Robin Schnider is a post-doctoral researcher of management and economics at the University of Zurich, Department of Business Administration, Plattenstrasse 14, 8032 Zurich, Switzerland (email: robin.schnider@uzh.ch). He received a Ph.D. in management and economics from the University of Zurich under the supervision of Prof. Andreas G. Scherer. In his work, he uses the toolkit of experimental economics to provide new insights to the research on CSR, legitimacy, as well as on pro-social behavior of individuals.

Sara Jespersen



Sara Jespersen is a PhD Fellow at Copenhagen Business School. Her research is on the emerging relationship between responsible business conduct and corporate tax planning of multinational enterprises. In a complex governance context there are now signs of corporations' self-regulation and the emergence of voluntary standards. Sara is interested in what this means for our understanding of corporations as political actors and the notion of political CSR. Building on several years of experience from working with international development NGOs, Sara is particularly interested in how this affects developing countries' financing challenges and the focus on the role of the private sector in achieving the sustainable development goals (SDG).

Steen Vallentin



Steen Vallentin – is Associate professor at Copenhagen Business School and Co-Director of CBS Sustainability Centre. His research is centered on CSR (corporate social responsibility) and sustainable development in a broad sense. Steen has a particular and critical interest in the political-ideological underpinnings of CSR as theory and practice - along with the roles that governments take in promoting and enabling CSR. Within the broader realm of sustainable development, his focus is on social relations and dynamics and how they partake in making or breaking sustainable solutions. In relation to the public sector, Steen does research on trust-based leadership. Here, the focus is on the relational value of trust and social capital as counterpoints to the economic instrumentalism of New Public Management.

Tereza Palanská



Tereza Palanská is a Ph.D. candidate and researcher at Charles University, Prague, and an external consultant for World Bank. She has obtained her Master's degree in Economics at Charles University and a second Master's degree in Econometrics at Aix-Marseille School of Economics, France. In her research, she focuses on transfer pricing-related profit shifting and the effects of financial secrecy on cross-border financial assets.