

Dr. Siddhesh Rao, LL.M (WU)

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EDUCATION

- 2021 – 2024** **Doctor of Law**
Defining Beneficial Ownership:
Implications for preventing tax avoidance and tax evasion related IFFs in Africa
Supervisor: Univ. Prof. DDr. Georg Kofler, LL.M. (NYU), Prof. Dr. Servatius van Thiel, Univ.-Prof. MMag. Dr. Josef Schuch, Prof. Dr. Jeffrey Owens
- 2018 – 2019** **LL.M (International Taxation)**
Vienna University of Economics and Business, Austria
- 2006 – 2009** **Bachelor of Commerce (3 years)**
University of Mumbai, India
- 2009 – 2012** **Chartered Accountant**
Institute of Chartered Accountants of India, India

RESEARCH EXPERIENCE

- Oct 2019 – present **Research and Teaching Assistant, Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien**
- Project researcher for “Tax Transparency and Corruption” (2019-2023)
A project by WU Global Tax Policy Center at the Institute for Austrian and International Tax Law in association with the World Bank, United Nations Office on Drugs and Crime (UNODC) and the African Tax Institute (ATI) and as part of the Third Funding Round of the Siemens Integrity Initiative.
- Project researcher for “Interaction of tax, investment and trade issues.”
A joint research project with the United Nations Conference on Trade and Development (UNCTAD) and the UN Tax Committee (UNTC) on the interaction between tax, trade, investment and other policy areas.
- July 2023 **Visiting Scholar, Meiji University, Tokyo, Japan**
Invited to give IFA YIN and IFA WIN lecture, Presentation on Beneficial Ownership Transparency to prevent tax evasion and avoidance.

PUBLICATIONS AND OUTPUTS
PEER-REVIEWED BOOK ON POLICY ASPECTS

- 2022 **Stolen Asset Recovery Initiative Series, World Bank and UNODC initiative, Washington, D.C. World Bank Group 2022.**
- Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes, *with Jean-Pierre Brun, Ana Cebreiro Gomez, Rita Julien, Joy Waruguru Ndubai, Jeffrey Owens, and Yara Esquivel Soto*

POLICY PUBLICATIONS WITH INTERNATIONAL ORGANISATIONS

- 2022 **UN Conference on Trade and Development (UNCTAD), Issue 1, July 2022.**
- IIA Issue Note, Facts on investor–State arbitrations in 2021: With a special focus on tax-related ISDS cases, with Jeffrey Owens, Angelina Papulova, Joy W. Ndubai, Sudarshan Rangan, Iva Uljanić Skreblin, Svitlana Buriak and Maria Tambunan and UNCTAD Division on Investment and Enterprise
- 2021 **UN Conference on Trade and Development (UNCTAD)**
- International investment agreements and their implications for tax measures: what tax policymakers need to know: A guide based on UNCTAD’s Investment Policy Framework for Sustainable Development, 2021. *with Owens, Jeffrey, Ndubai, Joy Waruguru, with UNCTAD Division on Investment and Enterprise*
- 2020 **World Bank Group, Washington, D.C.**
- Chapter 10: Exchange and Collaboration with Tax Administrations. In: *Enhancing Government Effectiveness and Transparency: The Fight Against Corruption*, Hrsg. Bajpai, Rajni; Myers, C. Bernard. 267-287. Washington, D.C. World Bank Group with Owens, Jeffrey, Ndubai, Joy Waruguru

ACADEMIC BOOK CHAPTERS

- 2025 (forthcoming) **IBFD**
- The Implementation of the Global Minimum Corporate Tax in India in India in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), *Mobility of Work*, IBFD, forthcoming with Pritha Adhikary and Akshara Rao
- 2024 **IBFD**
- Mobility of Work in India in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), *Mobility of Work*, IBFD, forthcoming with Shipra Padhi and Abhishek Padwalkar

- 2023 **IBFD**
The relation between Art 16 OECD MC and the other distributive rules of the OECD and the UN Model Convention, in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), *Priority Rules in Tax Treaties – The relation between the different distributive rules in the OECD and the UN Model Convention*, with Prof. Pasquale Pistone, Jürgen Romstorfer.
- 2022 **IBFD**
The Notion of “Tax” Under the Credit Method, in Kofler/Lang/Rust/Schuch/Staringer/Pistone (eds), *Exemption Method and Credit Method*. 2022
- 2019 Permanent establishment as a threshold for source-based taxation. In: *Special Features of the UN Model Convention*, Anna Binder/ Viktoria Wöhrer (Eds). Vienna: *Linde Verlag*. 2019

OTHER ACADEMIC OUTPUTS: Journal papers and bulletin articles

- 2023 Navigating the Grey Areas of Misuse of Client-Attorney Privilege in Tax Law" (Naviguer sur les eaux grises de l’usage frauduleux du secret professionnel de l’avocat en droit fiscal) *Revue européenne et internationale de droit fiscal*, N° 2023/2
- 2021 Bridging the Policy Gaps: A Tax Focused Guide to Investment Agreements for Tax and Investment Policymakers. *Tax Notes International*. 101 (10), 1295-1298, 2021 with Owens, Jeffrey, Ndubai, Joy Waruguru
- 2020 The Potential Use of AI, Blockchain & Data Analytics in Transfer Pricing. *beck.digitax*. 2 118.
- 2018 Budget India 2018 – Alignment of Domestic Law with BEPS Action Plans, Vol. 24, No.2, *Asia-Pacific Tax Bulletin* (IBFD)
- 2018 Conducting Value Chain Analysis under BEPS Action 10, pp 685, *Tax Notes International*
- 2017 Coverage of OECD Multilateral Instrument on India and Its Top 10 Tax Treaty Partners in Terms of Foreign Direct Investment, Vol. 46, No. 5, pp 434-449, *Intertax*
- 2017 Case Notes- The Curious Case of Satyam Computer, Vol.25, No. 1, *Asia-Pacific Tax Bulletin* (IBFD)

TEACHING AND LECTURES

- 2024 **Ministry of Finance, Ukraine and International Monetary Fund:** Lecture on The importance of Inter-agency Cooperation in collecting and analysing of data
- 2024 **University of Ghana, School of Law:** lecture to faculty members on practice of double tax treaties.
- 2023 **Meiji University, Tokyo, Japan:** lecture to students on tax treaty implications for Mobility of Individuals.
- 2020-2023 **International Monetary Fund / Austrian Federal Ministry of Finance (BMF) / Joint Vienna Institute / Österreichische Nationalbank In collaboration with Wirtschaftsuniversität Wien and Universität Wien, Vienna:** Future of Taxation Course for Government Officials. 2020-2023
- 2023 **Meiji University, Tokyo, Japan: IFA YIN and IFA WIN lecture,** Presentation on Beneficial Ownership Transparency to prevent tax evasion and avoidance.
- 2023 **Xiamen University, China:** Tax Treaty Law, July 2023
- 2023 **University of Pretoria, South Africa in cooperation with Tax Justice Network Africa, African Tax Institute, World Bank and UNODC:** Client Attorney privilege and Inter agency cooperation, Feb 2023.
- 2022 **Xiamen University, China:** Tax Treaty Law, July 2022
- 2022 **WU Tax Law Technology Center, Vienna, Austria**
- RPA in Taxation and Accounting in Robotic Process Automation in Taxation and Accounting
 - More RPA use cases in Taxation and Customs in Robotic Process Automation in Taxation and Accounting
 - SAF-T Principle and recent developments in Tax Data Analytics and Compliance
- 2022 **Belt and Road Tax Academy, Nur-Sultan, Kazakstan**
Exchange of Information and Inter-Agency Cooperation in Combating Tax Crimes - lecture on The Role of Interagency Cooperation in the International Training Programs.

2022-2024	Akademie der Steuerberater und Wirtschaftsprüfer with Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien, Vienna: The Practice of Double Tax Treaties in Case Studies <ul style="list-style-type: none"> • Art 13 OECD MC: Capital gains and tax treaties. • Art 12 OECD MC: Royalties; cross-border software planning; leasing transactions • Art 24 OECD MC: Tax planning by means of non-discrimination clauses.
2021-2024	CEE Vienna International Tax Law Summer School <i>Distributive rules relevant for companies, Vienna</i>
2021	Henkel Global Tax Campus, Vienna Dispute Resolution procedure. <i>GRI 207.</i> with Prof. Dr. Robert Risse.
2014	University of Mumbai Securities Law Course, Government Law College

TEACHING

	Vienna University of Economics and Business
Winter Semester 2021-22	Introduction to Tax Treaty Law International Tax Law
Summer semester 2021	Introduction to Austrian Tax Law
Bridging Course 2019	Can (and should) Tax Law hinder bribery? The OECD Anti-bribery Convention
Bridging Course 2020	International taxation of Digital sports: challenges and opportunities

THESIS SUPERVISION

Vienna University of Economics and Business

Master Thesis Supervised

July 29, 2022	The effects of a global minimum corporate tax on developing countries, Schwaiger Susanna.
May 24, 2022	The blurred boundary between goods and services in the current economic reality from the perspective of VAT, Jäger Lena
Ongoing	Potential economic, commercial and socio-political impacts of the implemented OECD/G20 BEPS measures, Lanckohr Isabell

September 1, 2024 Beneficial Ownership and Tax Evasion, Sattler Markus

Bachelor Thesis Supervised

January 15, 2020 The profit distribution mechanisms according to the "Unified Approach", Joksch Florian

March 18, 2021 Tax treatment of eSports, Weber Alexander

May 7, 2022 "Work from anywhere" models, Riegler Raphaela

MEDIA OUTPUTS

Podcast hosted by Dr. Samar Riaz, Counter Accounts

2023 Political Economy of Global taxation

The Economic Times, Newspaper in India

2022 Get tax ready for digital money. 21.02.22 with Owens, Jeffrey

2021 How to stick to treaties, not tricks. 24.03.21 with Owens, Jeffrey, Ndubai, Joy Waruguru.

2021 Some vexing tax questions. 21.06.21 with Owens, Jeffrey, Ndubai, Joy Waruguru.

Podcast hosted by Dr. Robert Müller LL.M

2022 Digital Tax Revolution on Tax Policy Implications of Central Bank Digital Currencies.

PRESENTATIONS IN POLICY CONFERENCES / ORGANISATION

2023 Compliance, Avoidance, and Evasion in Taxation: The Role of Professionals – The Gray Area, Panelist, International Roundtable, Boston School of Law and Manchester Metropolitan University, 8 September 2023.

2023 The Conundrums of Tax Professionals: Technology, Whistleblowing, and Ethical Decision-Making, Panelist, International Roundtable, Boston School of Law and Manchester Metropolitan University, 11 October 2023.

2023 Identifying the potential for the misuse of Client/Attorney Privilege and outlining the overall role for Inter-Agency Cooperation on the IFFs Agenda, Conference on tax transparency and corruption, Global tax policy center, WU, 6 July 2023, Vienna, Austria.

2023 Navigating Grey areas of Client Attorney privilege and its misuse, at Conference – Tax evasion in France, Europe and Beyond organised by Université Jean Moulin (Lyon III) with European Law Institute, 5 March 2023, Lyon, France.

- 2023 International Monetary Fund, Joint Vienna Institute (JVI) – Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, 18 January 2023, Vienna, Austria
- 2023 Washington Institute for Near East Policy CFT Roundtable Series, Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, 25 January 2023, Washington DC, USA
- 2023 Presentation to staff of IBFD, Amsterdam, Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, 13 April 2023, Amsterdam, Netherlands
- 2022 Book Launch, StAR Initiative of World Bank and UNODC & WU Global Tax Policy Center report: Taxing Crime: A Whole-of-Government Approach to fighting Corruption, Money Laundering and Tax Crimes, 28th November 2022, Washington DC, USA

PRESENTATIONS IN ACADEMIC CONFERENCES

- 2022 74th IFA Congress, Berlin, Germany, Doctoral Poster Presentation
- 2022 Annual Congress of the European Association of Tax Law Professors (EATLP), Vienna, Austria, Doctoral Poster Presentation
- 2022 Copenhagen Business School – Discussant: Imposing Standards: the North-South Dimension to Global Tax Politics by Dr Martin Hearson, Research Fellow at the Institute of Development Studies, Lead for the International Centre for Tax and Development (ICTD) at the CBS Tax Seminar 3 "Hot off the press"
- 2022 The relation between Art 16 OECD MC and the other distributive rules of the OECD and the UN Model Convention, with Prof. Pasquale Pistone (WU) and Jürgen Romstorfer, Conference "29th Viennese Symposium on International Tax Law – Priority Rules in Tax Treaties – The relation between the different distributive rules in the OECD and the UN Model Convention", Wirtschaftsuniversität Wien, Vienna, Austria, 14.06.2022.
- 2022 Doctoral Poster Presentation at the “Doctorate Seminar on European Tax Law” organized by the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business) in collaboration with University of Leiden, Stockholm University and Uppsala University, February 25 – 28, 2022, Vienna, Austria

- 2022 University of Leeds / University of Lisbon: Discussant - Could Global Formulary Apportionment be Key to Equitable Taxation of Extractive Industries? An Empirical Study presented by Natalia Pushkareva (University of Urbino) at the Lisbon International and European Tax Law Seminars organised by, February 24, 2022.
- 2022 “Beneficial ownership transparency in Kenya, South Africa and Nigeria” at the IBFD Doctoral Meeting of Researchers in International Taxation (DocMIT), Amsterdam, Netherlands, 31 January 2022.
- 2021 *The Role of Effective Legal and Administrative Systems in Strengthening Inter-Agency Cooperation to Combat IFFs and Client attorney privilege*, Conference on tax transparency and corruption, Wirtschaftsuniversität Wien, 14-15.07.2021
- 2021 The Notion of “Tax” under the Credit Method, Conference "28th Viennese Symposium on International Tax Law – Methods to Avoid Double Taxation", Wirtschaftsuniversität Wien, Vienna, Austria, 14.06.2021.
- 2020 *Identifying the potential for the misuse of Client/Attorney Privilege and outlining the overall role for Inter-Agency Cooperation on the IFFs Agenda*, Conference on tax transparency and corruption, Wirtschaftsuniversität Wien, 09-10.11.2020

PROFESSIONAL EXPERIENCE

- 2014 – 2018 Senior Member – International Tax Practice
T.P. Ostwal and Associates LLP, Chartered Accountants, Mumbai, India

GRANTS AND AWARDS

- 2023 Wolfgang Gassner Travel Grant for attending the 75 IFA Congress 2023
2022 IFA Poster Programme, 74th IFA Congress 2022, Berlin, Germany
2022 Wolfgang Gassner Travel Grant for attending the 74 IFA Congress 2022
2022 EATLP Poster Programme, EATLP Congress 2022, Vienna, Austria
2011 Shri Sultan Chand Memorial Silver Medal, Chartered Accountancy Exams
2011 Shailesh Kapadia Silver Medal, Chartered Accountancy Exams

MEMBERSHIP OF PROFESSIONAL ASSOCIATIONS

- 2022 - Present Member, Austrian Branch, International Fiscal Association
2012 - Present Member, Institute of Chartered Accountants of India, India

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- Languages English (Excellent), German (B1)