

# ASSAF HARPAZ

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## ACADEMIC APPOINTMENTS

### University of Georgia School of Law

Athens, GA

Assistant Professor

2024-Present

- **Courses:** Federal Income Tax; Business Enterprise Tax.
- **Service:** Speakers Committee; Student Faculty Mentor; Capstone Writing Project Supervisor.

### Drexel University Thomas R. Kline School of Law

Philadelphia, PA

Visiting Assistant Professor

2022-2024

- **Courses:** Federal Income Tax; Enterprise Tax.
- **Service:** Upper-Level Writing Advisor (2023-2024); Diversity and Inclusion Committee (2023-2024); Student Faculty Advisor (2022-2024); Librarian Appointments Committee (2023); Intellectual Life Committee (2022-2023).

## PUBLICATIONS

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### Articles

[The U.N. Framework Tax Convention: Can It Bridge The North-South Divide?](#), 115 TAX NOTES INT'L 1779 (2024).

[Stanley Surrey's Lasting Influence](#), 86 LAW & CONTEMP. PROBS. 167 (2023) (with C. Eugene Steuerle).

Discussed in C. Eugene Steuerle, *The Importance Of Stanley Surrey's Tax Legacy*, TAX POLICY CENTER (Jan. 10, 2024).

[International Tax Reform: Who Gets a Seat at the Table?](#) 44 U. PA. J. INT'L L. 1007 (2023).

Reviewed by Professor Mirit Eyal-Cohen on TaxProf Blog, Sep. 2, 2022.

Ranked in the top five most downloaded recent tax papers on SSRN.

[Tax Policy and COVID-19: An Argument for Targeted Crisis Relief](#), 31 CORNELL J.L. & PUB. POL'Y 235 (2021).

Featured in Legal Theory Blog (Aug. 30, 2021).

[Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy](#), 46 YALE J. INT'L. L. 57 (2021).

Cited by World Bank report *Tax Theory Applied to the Digital Economy: A Proposal for a Digital Data Tax and a Global Internet Tax Agency*.

Ranked in the top five most downloaded recent tax papers on SSRN.

[OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs](#), 96 TAX NOTES INT'L 909 (2019).

Ranked in the top five most downloaded recent tax papers on SSRN.

### Work in Progress

*Global Tax Wars and the Shift to Source-Based Taxation*

### Other Published Submissions

[Comments submitted](#) to a UN proposal for “Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation” (Jun. 2024).

[Comments submitted](#) to an OECD public consultation on a “Secretariat Proposal for a “Unified Approach” under Pillar One” (Nov. 2019).

### Contributions to Media

[Trump Tax Plans: What Could Happen](#), NEWSWEEK, (Jul. 22, 2024).

[Warning Issued Over Donald Trump's Income Tax Plans](#), NEWSWEEK, (Jun. 17, 2024).

[\[Tax Season\] 35% of Americans Who Owe Can't Afford Their Tax Bill](#), FINANCEBUZZ, (Mar. 19, 2024).

[House Prices Could Plunge Under New Property Tax Proposal](#), NEWSWEEK, (Jan. 22, 2024).

[The UN as the New “World Tax Organization”?](#), MAURER GLOBAL FORUM, (Jun. 20, 2023).

[2023's Property Taxes by State](#), WALLETHUB, (Feb. 21, 2023), under “Ask the Experts”.

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## SELECTED PRESENTATIONS

### Junior Faculty Forum for International Economic Law (JIEL JFF) 2024

Virtual Forum (September 2024) (on a competitive basis).

Selected laureate to present *Global Tax Wars and the Shift to Source-Based Taxation*

Professor Rachel Brewster (Duke) selected as distinguished commentator

### Junior International Law Scholars Association – Summer Workshop

Virtual Workshop (August 2024).

Workshopped *Global Tax Wars and the Shift to Source-Based Taxation*

### Eighth International Roundtable on Taxation and Tax Policy

Netanya Academic College School of Law (July 2024) (by invitation).

Presented *Global Tax Wars and the Shift to Source-Based Taxation*

Chaired panel on Jurisprudence and Enforcement

### Junior Tax Workshop

University of Wisconsin Law School (June 2024).

Discussant and Presenter, *Global Tax Wars and the Shift to Source-Based Taxation*

### National Business Law Scholars Conference

University of California, Davis School of Law (June 2024).

Presented *Global Tax Wars and the Shift to Source-Based Taxation*

### Pre-summer Scholarship Discussion

Drexel University Thomas R. Kline School of Law (May 2024).

Presented *Global Tax Wars and the Shift to Source-Based Taxation*

**Seventh International Roundtable on Taxation and Tax Policy**

Netanya Academic College School of Law (July 2023) (by invitation).  
Presented *International Tax Reform: Who Gets a Seat at the Table?*

**National Business Law Scholars Conference**

University of Tennessee College of Law (June 2023).  
Presented *International Tax Reform: Who Gets a Seat at the Table?*

**Junior Faculty Forum**

University of Richmond School of Law (May 2023).  
Presented *International Tax Reform: Who Gets a Seat at the Table?*

**Junior International Law Scholars Association – Annual Meeting**

Boston University School of Law (January 2023).  
Workshopped *International Tax Reform: Who Gets a Seat at the Table?*

**Law as Science: An S.J.D. Panel – A Variety of Paths**

Indiana University Maurer School of Law (February 2021) (by invitation).  
Panelist (remote), *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy.*

**Student Scholarship Workshop Series**

Duke University School of Law (February 2020).  
Presented *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy.*

**National S.J.D. Roundtable**

American University Washington College of Law (November 2019).  
Presented *OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs.*

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**EDUCATION**

**Duke University School of Law**

**Durham, NC**

S.J.D.

2022

- Dissertation committee: Professors Lawrence A. Zelenak (supervisor), Reuven S. Avi-Yonah, Peter A. Barnes.
- Awards and activities: President of the S.J.D. Association; Duke Center for Jewish Studies Nathan J. Perilman Fellow; Teaching Assistant for “Religion, Restrictions, and Violence” at the Duke Department of Religious Studies; Center for International and Global Studies Graduate Award for Research and Training; Research Assistant to Professor Lawrence Zelenak.

**University of Florida Levin College of Law**

**Gainesville, FL**

LL.M. in *International Taxation*

2019

- Awards and activities: CALI Excellence for the Future Award; Graduate Tax Merit Award of 92% tuition; Research Assistant to Professor Mindy Herzfeld.

**Hebrew University of Jerusalem Faculty of Law**

**Jerusalem, Israel**

LL.B.

2016

- Activities: Member of the Rights of Youth at Risk Clinic; Legal Analyst at the “OMEK” Institute for Legislative Policy Design.

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**LEGAL EXPERIENCE**

**Peretz – Fighel Law Offices**  
*Associate*

**Ramat Gan, Israel**  
2017-2018

**Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co. Law Offices**  
*Articled Clerk*

**Tel Aviv, Israel**  
2016-2017

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**BAR ADMISSION**

**Israel Bar Association**  
*Law License*

2017

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**LANGUAGES**

English and Hebrew