



Dr. Ilan Benshalom

The Faculty of Law, The Hebrew University, Mt. Scopus, Jerusalem 91905, Israel

Email: ilanbens@mcss.huji.ac.il

Work Experience:

Hebrew University Faculty of Law
Senior Lecturer

Sept 2009 – present

Northwestern University School of Law
Visiting Assistant Professor

June 2007 – August 2009

Education:

Yale Law School, New Haven, CT

J.S.D., Sept. 2007 (thesis topic: The sourcing of affiliated intangibles-related and financial transactions).

LL.M., June 2005.

Awards: Fulbright Scholarship grantee 2004 – 2006.

University College London Faculty of Law, London, U.K.

LL.M., November 2003.

Honors: Degree awarded with distinction (listed 3rd in UCL class and 5th in the University of London).

Awards: Grantee of the Leonard Sainer-Chevening Scholarship.

Hebrew University Faculty of Law and Faculty of Social Sciences (communication studies), Jerusalem, Israel.

Joint LL.B., March 2003.

Honors: *Summa cum laude*.

Awards: Admission Scholarship.

Scholarships for academic achievements during first and second years of law school.

Research Interests:

Primary interests: International Taxation, Corporate Taxation, Taxation of Financial Instruments, Tax Policy, Tax Exempt Organizations, Welfare Law and Policy.

Additional interests: Pension Law and Policy, Labor Law.

Recent Awards and Grants

Heshin Prize Grantee (2014)

ISF grant (2013-2015)

Brick Prize (2011): A prize provided by the Hebrew University to a member of the Law Faculty.

The Leonard Davis Institute for International Relations: Personal research grant (2011-2013)

Marie Curie Reintegration Grant (June 2010-June 2014)

Alon Scholarship (2010-2013).

Golda Fellowship (2009): A fellowship provided by the Hebrew University.



Academic Affiliations and Visiting Positions

Visiting Professor, University of Toronto Faculty of Law (2010, 2011)

Visiting Professor, University of British Columbia Faculty of Law (2012)

Visiting Professor, Peking University Faculty of Law (2013)

Senior Research Fellow Monash University Business School, Department of Business Law and Taxation (2012-)

Adjunct Professor Institute for Austrian and International Tax Law Vienna University of Economics and Business (forthcoming, 2013-2015)

Evaluator of PhD programs for the Austrian Science Fund (2010)

Publications

Purposive Interpretation of Tax Subsidy Legislation, IYUNEY MISHPAT (forthcoming 2014) (In Hebrew, with Noga Blikshtein)

Who should Decide Whether the Apple is Rotten? Tax Disclosure and Corporate (Political) Agency, COLUM. TAX J. (forthcoming 2014)

A Land Whose Stones are Iron, and Out of Whose Hills Thou Can Dig Copper—Natural Resources Taxation in Israel, MISHPATIM (forthcoming 2014) (In Hebrew, with Tzlil Salomon)

How to Redistribute? A Critical Examination of Mechanisms to Promote Global Wealth Redistribution, 64 U. of TORONTO L. J. 317 (2014)

Will high paying Jobs Go abroad? Labour Shifting Responses to Formulary Allocation, 28 AUSTRALIAN TAX FORUM 753 (2013) (with Yaron Lahav).

Rethinking the Source of the Arm's Length Transfer Pricing Problem, 32 VA. TAX REV. 425 (2013).

Taxing Cash, 4 COLUM. TAX J. 65 (2012).

Formulary Apportionment—Myths and Prospects—Promoting Better International Tax Policy by Utilizing the Misunderstood and Under-theorized Formulary Alternative, 2 WORLD TAX J. 371 (2011) (with Reuven Avi-Yonah).

Values and (Market) Valuations: A Critique of the Endowment Tax Consensus, 104 NW. U. L. REV. 1511 (2010) (with Kendra Stead).

Realization as Progressivity, 3 COLUM. TAX J. 43 (2011) (with Kendra Stead).

The New Poor at Our Gates: Global Justice Implications for International Trade and Tax Law, 85 N.Y.U. L. REV. 1 (2010).

How to Live With a Tax Code with Which You Disagree? Doctrine, Optimal Tax, Common Sense and the Debt and Equity Distinction, 88 N.C.L. REV. 1217 (2010).

The Dual Subsidy Theory of Charitable Deductions, 84 IND. L.J. 1047 (2010).



Taxing the Financial Income of Multinational Enterprises by Employing a Hybrid Formulary and Arm's Length Allocation Method, 28 VA. TAX REV. 619 (2009).

A Comprehensive Solution for a Targeted Problem: A Critique of the Home State Taxation Initiative, 48 EUR. TAXATION 630 (2008).

The Quest to Tax Interest Income in a Global Economy: Stages in the Development of International Income Taxation, 27 VA. TAX REV. 631 (2008).

The Quest to Tax Financial Income in a Global Economy: Emerging to an Allocation Phase – Taxing Global Financial Institutions, 28 VA. TAX REV. 165 (2008).

Sourcing the 'Unsourceable': The Cost Sharing Regulations and the Sourcing of Affiliated Intangibles-Related Transactions, 26 VA. TAX REV. 631 (2007).

Regulating Work or Regulating Poverty: The U.S. Workfare Reform – An Agenda of Inclusion or Exclusion? 6 U. TORONTO J.L. & EQUALITY 79 (2009).

Presentations and Commentaries in International Conferences and Symposiums

Oxford Center for Business Taxation Summer Symposium (2010, 2012, 2013)

University of North Carolina Annual Tax Symposium (2011, 2012)

Junior Tax Scholars Symposium (2009, 2010, 2011)

Canadian Law and Economics Association (at UoT) (2011)