



BIOGRAPHIE

John Vella

John Vella is Professor of Law at the University of Oxford. He is also Assistant Director of the Oxford University Centre for Business Taxation and a Fellow of Harris Manchester College. John researches and teaches on various aspects of tax law and policy.

In recent years his research has primarily focused on the taxation of multinationals, including in the co-authored book *Taxing Profit in a Global Economy* which was published by OUP in 2021. Other recent research has covered financial sector taxation, tax avoidance and tax administration. John studied law at the University of Malta

(BA and LLD) and the University of Cambridge (LLM and PhD).

After completing his studies, he moved to Oxford where he has held different posts at the Faculty of Law and the Oxford University Centre for Business Taxation. John has been a Visiting Scholar at the International Monetary Fund, a Visiting Professor at Bocconi University and has held visiting research positions at New York University, the University of Sydney and Georgetown University.

JOHN VELLA
CURRICULUM VITAE (Summary)
January 2021

PERSONAL

Date of Birth July 31, 1977
Place of Birth Malta
Marital Status Married, two sons (Gianni and Valentino)
Postal Address Harris Manchester College, Mansfield Road, Oxford, OX1 3TD, UK

ACADEMIC POSTS

2020 - to date Professor of Law, Faculty of Law, University of Oxford
2018 - to date Assistant Director, Oxford University Centre for Business Taxation
2017 - to date Fellow, Harris Manchester College, University of Oxford
2017 - 2020 Associate Professor of Taxation Law, Faculty of Law, University of Oxford
2009 - 2017 Senior Research Fellow, Oxford University Centre for Business Taxation
2006 - 2009 Norton Rose Career Development Fellow in Company Law, Faculty of Law, University of Oxford

MAIN AREAS OF RESEARCH

Corporate, international and financial sector taxation; tax policy; tax compliance and administration.

EDUCATION

2002 - 2006 PhD in Law - University of Cambridge
2001 - 2002 Master of Law (*First Class*) - University of Cambridge
1998 - 2001 Doctor of Laws - University of Malta
1995 - 1998 BA Legal & Humanistic Studies (*First Class*) - University of Malta

OTHER

Sep 2016 - to date Director, MSc in Taxation, University of Oxford
May 2020 & 2021 Visiting Professor, Bocconi University
Mar - May 2017 Visiting Researcher, University of Georgetown
Feb - Mar 2017 Visiting Scholar, International Monetary Fund
Dec 2011 Visiting Researcher, University of Sydney
Feb - May 2009 Programme Affiliate Scholar, New York University

PROFESSIONAL QUALIFICATION

2001 Advocate (Malta)

SELECTED PUBLICATIONS RELEVANT TO SUBCOMMITTEE HEARING

- *Taxing Profit in a Global Economy*, Oxford University Press, (2021). With Alan Auerbach, Michael Devereux, Michael Keen, Paul Oosterhuis and Wolfgang Schön.
- 'The UK's Digital Services Tax', *British Tax Review* 4 (2020) 469.
- 'Tax Policy and the COVID-19 Crisis' (2020) 48(8/9) *Intertax* 794. With Alice Pirlot and Richard Collier.
- 'Value creation and the allocation of profit under formulary apportionment' in Richard Krever and François Vaillancourt (eds), *The Allocation of Multinational Business Income: Reassessing the Formula Apportionment Option*, Kluwer Law International (2020).
- *The OECD Global Anti-Base Erosion Proposal*, (2020) Oxford University Centre for Business Taxation Report. With Michael Devereux, François Bares, Sarah Clifford, Judith Freedman, İrem Güçeri, Martin McCarthy, and Martin Simmler.
- 'Digital Services Taxes: Principle as a double-edged sword', (2019) 72 (4) *National Tax Journal* 821.
- 'Five core problems in the attribution of profits to permanent establishments', (2019) 11 (2) *World Tax Journal* 159. With Richard Collier.
- 'Putting technology to good use for society: the role of corporate, competition and tax law', (2018) 6 (1) *Journal of the British Academy* 285. With John Armour, Luca Enriques and Ariel Ezrachi.
- 'Gaming destination based cash flow taxes', (2018) 71 *Tax Law Review* 477. With Michael Devereux.
- 'The adoption of BEPS in the United Kingdom' in Kerrie Sadiq, Adrian Sawyer and Bronwyn McCredie (eds), *Tax Design and Administration in a Post - BEPS Era: A Study of Key Reform Measures in 18 Countries*, Fiscal Publications (2018). With Alice Pirlot.
- 'Taxing the digitalised economy: targeted or system-wide reform?', (2018) *British Tax Review* 387. With Michael Devereux.
- 'International tax planning under a destination based cash flow tax', (2017) 70 (4) *National Tax Journal* 783. With Alan Auerbach, Michael Devereux and Michael Keen.
- 'Implications of digitalisation for international corporate tax reform' in Sanjeev Gupta, Michael Keen, Alpa Shah and Genevieve Verdier (eds), *Digital Revolutions in Public Finance*, International Monetary Fund (2017). With Michael Devereux.
- 'Are we heading towards a corporate tax system fit for the 21st century?', (2014) 35 (4) *Fiscal Studies* 449. With Michael Devereux.