

Arthur John Cockfield

Faculty of Law
Queen's University
Kingston, Ontario, Canada
K7L 3N6

Tel: (613) 533-6000, ext. 78296
Email: art.cockfield@queensu.ca

SSRN author page: https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=117948
Faculty website: <https://law.queensu.ca/directory/arthur-cockfield>
Home page: <http://arthurcockfield.com>

LANGUAGES

English and French

RESEARCH INTERESTS

Tax law, law and technology theory, privacy law

REPRESENTATION

Michael Levine, Chairman and Literary Agent, Westwood Creative Artists

ACADEMIC RECORD

J.S.D. (Doctor of Juridical Science), Stanford University, 1998

J.S.M. (Master of Juridical Science), Stanford University, 1996

LL.B. (Bachelor of Laws), Queen's University, 1993

B.A. (Honors Business Administration), Western University Ivey School of Business, 1990

PROFESSIONAL HISTORY

Queen's University Faculty of Law, Kingston: July 2001 to present

Professor (since 2011)

Associate Dean (Academic Policy)(since 2020)

Associate Dean (2006 to 2008)

Associate Professor with tenure (2004-2011)

Assistant Professor (2001 to 2004)

Appointed as Queen's National Scholar (2001)

Monash University, Melbourne, Australia: 2006 to 2016
Senior Research Fellow (Taxation Law) and Adjunct Professor

University of Texas at Austin: Winter 2013
Fulbright Visiting Chair in Policy Studies

University of West Indies, Cave Hill, Barbados: Summers 2009 to 2012
Adjunct Professor in International Tax Law

University of Texas School of Law at Austin: Jan. to May 2005
Visiting Scholar

Thomas Jefferson School of Law, San Diego: 1998 to 2001
Assistant Professor

TechSublime.com, San Diego and Mountain View, California: 1999 to 2001
Co-founder and Manager

Goodmans LLP, Toronto: 1993 to 1995
Associate Lawyer & Articling Student

COURSES TAUGHT

Canadian law: Tax, International Tax, Contracts, Business Associations, Cyberspace Law and Policy, Accounting for Lawyers, Legal Ethics, Corporate Tax

U.S. law: Federal Income Tax, International Tax, Taxation of Business Entities, Corporations, Cyberlaw, Corporate Finance

EXTERNAL RESEARCH GRANTS AND AWARDS

(as co-applicant with Christian Leuprecht) Social Science and Humanities Research Council (SSHRC) Insight Program research grant, 2019-2024
Funding for research on Invisible Underworld: Inhibiting Global Tax and Financial Crime

(three grants as co-applicant with Christian Leuprecht) Canadian Network for Research on Terrorism, Security and Society (TASAS), 2016-2020
Funding for research on anti-terrorist financing laws and policies.

(as co-winner with Catherine Brown) Douglas J. Sherbaniuk Distinguished Writing Award by the Canadian Tax Foundation for the best article of the year, 2014

(as sole applicant) Social Science and Humanities Research Council (SSHRC) Insight Program research grant, 2014-2019
Funding for research on A Transaction Cost Perspective on Cross-border Tax Information Exchanges

(as sole applicant) Office of the Privacy Commissioner of Canada Contributions Program research grant, 2013-2014
Funding for report on U.S. Foreign Account Tax Compliance Act and the Erosion of Canadian Taxpayer Privacy.

Canadian Federation for the Humanities and Social Sciences publication grant for University of Toronto Press book on 'Globalization and Its Tax Discontents,' 2010

(as sole applicant) SSHRC standard research grant, 2008-2011
Funding for research on Taxpayer Privacy Issues Arising from Enhanced Cross-border Tax Information Exchanges.

(as co-applicant and member of Executive Committee) Social Science and Humanities Research Council (SSHRC), Multi-Collaborative Research Initiative, 2008-2015, \$2.5 million
Funding for research for 'The New Transparency: Surveillance and Social Sorting'.

(short-listed) Purvis Prize, Canadian Economics Association (for *NAFTA Tax Law and Policy* book), 2006

(as sole applicant) Social Science and Humanities Research Council (SSHRC) Innovation and New Economy standard research grant, 2003-2007
Funding assistance for research on the taxation of electronic commerce.

Charles D. Gonthier Research Fellowship, Canadian Institute for the Administration of Justice, 2004-2007
Funding for research on privacy, technology and justice.

American Tax Policy Institute research grant, 2004-2005
Funding assistance for research on the taxation of international electronic commerce.

(as co-applicant) Social Science and Humanities Research Council (SSHRC), Globalization of Personal Data project, 2004-2007, \$1.9 million
Funding assistance for research on 'Globalization of Personal Data'.

Canadian Federation for the Humanities and Social Sciences publication grant for University of Toronto Press NAFTA tax law book, 2006

(as principal investigator) Ontario Research Network for E-commerce, 2006, \$250,000
Funding to help pay for renovations to Queen's Law computer lab.

Centre for Innovation Law and Policy curriculum grant, 2003-2004
Funding assistance to purchase computer equipment for classroom use in Cyberlaw and Policy Class.

Centre for Innovation Law and Policy research grant, 2002-2003

Selected as a ‘Best Teacher in America Selected by Best Students’, 2002

Funding assistance for research for “Law and Economics of Digital Taxation” article and “Reforming the Permanent Establishment Principle through a Quantitative Economic Presence Test” article.

Appointed as Queen’s National Scholar, 2001

Thomas Jefferson School of Law, Center for Law, Communications and Technology research stipend, 2001

Funding assistance for research for “Transforming the Internet into a Taxable Forum: A Case Study in E-commerce Taxation” article and working paper.

Stanford Program in International Legal Studies (SPILS) Fellow, 1995-1996

Littlefield Graduate Fellowship (Stanford), 1996-1998

Organization of American States Fellowship (Stanford), 1995-1998

Robinson-Ryan Award for outstanding contribution to Queen’s Legal Aid by a law student, 1993

Entrance Scholarship, University of Western Ontario, 1986

PUBLICATIONS

(a) Books:

14. Arthur Cockfield, Walter Hellerstein and Marie Lemensch, *Taxing Global Digital Commerce* (The Netherlands: Kluwer Law International, 2013, 2nd ed. 2020)(529 pages)
 - “[This book] is a *tour de force*... much larger and richer than its predecessors... [and] a massive contribution to the growing literature on the taxation of e-commerce.” Rita de la Feria, vol. 91 *British Tax Review* p. 449 (2015)
 - “[This book] provides important understandings for ongoing policy discussions... I would warmly recommend.” P. Rendahl, vol. 3(1) *World Journal of VAT/GST Law* p. 65 (2015)
13. Arthur Cockfield, Martha O’Brien and Catherine Brown, contributing editors, *Materials on Canadian Income Tax* (Toronto: Thomson Reuters Carswell, 14th ed., 2010; 15th ed., 2015; 16th ed., 2020)(874 pages)
12. Jinyan Li and Arthur Cockfield (with J. Scott Wilkie), *International Taxation in Canada* (Toronto: LexisNexis, 2006, 2nd ed., 2011, 3rd ed., 2014, 4th ed., 2018) (532 pages)
11. Arthur Cockfield, *Introduction to Legal Ethics* (featuring novella ‘Sandra’s Trust’) (Toronto: LexisNexis, 2013, 2nd ed., 2016)(320 pages)

10. (as one of eleven contributing authors) *Transparent Lives: Surveillance in Canada*, C. Bennett et al., editors (Athabasca University Press, 2014) (239 pages)[translated and published in French as *Vivre à nu: la surveillance au Canada*]
 9. Arthur Cockfield, editor, *Globalization and Its Tax Discontents: Tax Policy and International Investments* (Toronto: University of Toronto Press, 2010)(340 pages)
 8. Arthur Cockfield and David Kerzner, *International Taxation Core Concepts* (featuring tax novella ‘La Brienza Winery: Tax Trouble in Wine Country’) (Toronto: Thomson Reuters Carswell, 2009, 2nd ed., 2017)(191 pages)
 7. Arthur Cockfield and Catherine Brown, *Student Edition of the Income Tax Act* (featuring tax novella ‘How to Manage a Difficult Tax Partner’) (Toronto: Thomson Reuters Carswell, 2009 to 2021 editions)(135 pages)
 6. Lisa Austin, Arthur Cockfield and Patrick Molinari, editors, *Technology, Justice and Privacy* (Montreal: Canadian Institute for the Administration of Justice, 2007)(318 pages)
 5. Arthur Cockfield, *NAFTA Tax Law and Policy: Resolving the Clash between Economic and Sovereignty Concerns* (Toronto: University of Toronto Press, 2005)(249 pages)
 4. Arthur Cockfield, *The End* (Kansas: SSI Publishing, 2003) (244 pages) Novel available in paperback and CD audio book format; movie rights optioned to L.A.-based Orly Adelson Productions
 3. Raymond Ku, Michele Farber and Arthur J. Cockfield, *Cyberspace Law: Cases and Materials* (New York: Aspen Publishing, 2002)(702 pages)
 2. Aaron Schwabach and Arthur J. Cockfield, co-theme editors of ‘Law’ and ‘International Law’, *UNESCO Encyclopedia of Life Support Systems* (Paris and Oxford: UNESCO Publishers; 2000-2003)
 1. Arthur Cockfield, editor, *Clinical Law Manual* (Gananoque: Thousand Island Publishers, 10th ed., 1993)(189 pages)
- (b) Law Review Articles, Articles in Professional Tax Journals, Book Chapters and Government Reports:**
75. *Protecting the Social Value of Privacy in the Context of Police Investigations Using New Technologies*, Supreme Court Law Review (forthcoming 2021)
 74. (Christian Leuprecht, Jeff Simser, Arthur Cockfield and Gary Clement, *Detect, Disrupt and Deter: Domestic and Global Financial Crime -- A Roadmap for British Columbia* (A Report for the Commission of Inquiry into Money Laundering in British Columbia, 2021) pp. 1-46

73. *International Tax Transparency*, vol. 1 Perspectives on Tax Law and Policy, p. 1 (2020)
72. *Tax Wars: How to End the Conflict over Taxing Global Digital Commerce*, vol. 17 Berkeley Business Law Journal p. 353 (2020)
71. *Cross-border Big Data Flows and Taxpayer Privacy*, in Robert F. van Brederode, ed., Ethics and Taxation p. 379 (New York: Springer, 2020)
70. *How Countries Should Share Tax Information*, in Philip Alston and Nikki Reisch, eds., Tax, Inequality and Human Rights pp. 303-322 (New York: Oxford University Press, 2019)
69. (Christian Leuprecht, Arthur J. Cockfield, Pam Simpson and Maseeh Haseeh) *Tracking Transnational Terrorist Networking Nodes*, vol. 46 Florida State University Law Review p. 289 (2019)
68. *Sharing Tax Information in the 21st Century: Big Data Flows and Taxpayers as Data Subjects*, vol. 67 Canadian Tax Journal pp. 1179-1199 (2019)
67. (Frank Pasquale and Arthur J. Cockfield) *Beyond Instrumentalism: Substantive Perspectives on Law, Technology and the Digital Persona*, 4 Michigan State Law Review 821 (2018)
66. *Tax Wars: The Battle over Taxing Global Digital Commerce*, vol. 161 Tax Notes p. 1331 (2018)
 - Reprinted in Tax Notes International
65. *Shaping International Tax Law in Challenging Times*, vol. 54 Stanford Journal of International Law pp. 223-240 (2018)
64. *Taxing Global Digital Commerce in a Post-BEPS World*, in Ricardo Maitto da Silveira, Alexandre Luiz Moraes do Rêgo Monteiro and Renato Vilela Faria, eds., *Tributação da Economia Digital – Desafios no Brasil, experiência internacional e novas perspectivas* (Editora Saraiva, Brazil; 2018)
63. *Limiting Lawyer Liberty: How the Statement of Principles Coerces Speech* (Queen’s Law Research Paper Series no. 2018-100, 2018)
62. *Groia: Four Strikes and You’re Not Out*, vol. 46 Criminal Reports pp. 298-308 (2018)
61. *How Should Countries Share Tax Information*, vol. 50 Vanderbilt Journal of Transnational Law p. 91 (2017)

60. *Examining Canadian Offshore Tax Evasion*, vol. 65 Canadian Tax Journal pp. 651-680 (2017)
59. *Tax Law and Technology Change*, in Roger Brownsword, Eloise Scotford and Karen Yeung, ed., Oxford Handbook on the Law and Regulation of Technology (London: Oxford University Press, 2017)
58. *Canadian Tax Treaty Interpretation*, in Eduardo Baistrocchi, ed., A Global Analysis of Tax Treaty Disputes (London: Cambridge University Press, 2017)
57. *Big Data and Tax Haven Secrecy*, vol. 12 Florida Tax Review pp. 483-539 (2016)
 - Discussed in Finance Committee hearings, 42nd Parliament, 1st Session, June 7, 2016
56. *Breaking Bad: What Does the First Major Tax Haven Leak Tell Us?* (2016) vol. 83(8) Tax Notes International pp. 691-697
55. *Foreword*, in David Kerzner and David Chodikoff, International Tax Evasion in the Global Information Age (Toronto: Irwin Law, 2016), at xix-xxi
54. (Arthur J. Cockfield and Carl MacArthur) *Country-by-Country Reporting and Commercial Confidentiality*, vol. 63 Canadian Tax Journal pp. 627-660 (2015)
53. *David Foster Wallace on Tax Policy and Work Boredom in The Pale King*, vol. 12 Pittsburgh Tax Review pp. 89-109 (2015)
 - Reviewed/featured in Bloomberg News (U.S.), The Independent (U.K.), WNYC 'The Breakaway' (U.S.), The Paris Review
52. *BEPS and Global Digital Taxation*, vol. 75 Tax Notes International pp. 933-942 (2014)
51. (Allison Christians and Arthur J. Cockfield) *Submissions to the Department of Finance on FATCA* (March 10, 2014)(51 pages)(available at ssrn.com)
50. *FATCA and the Erosion of Canadian Taxpayer Privacy* (Ottawa: Report for the Office of the Privacy Commission of Canada, 2014)(37 pages)
49. *The Limits of the International Tax Regime as a Commitment Projector*, vol. 33 Virginia Tax Review pp. 59-113 (2013)
 - Reprinted in Reuven Avi-Yonah, Advanced Introduction to International Tax Law (London: vol. 2; Edgar Allan, 2016), at pp. 638-692
48. (Arthur J. Cockfield and Jonah Mayles) *The Influence of Historical Tax Law Developments on Anglo-American Law and Politics*, vol. 3 Columbia Tax Law Journal pp. 40-68 (2013)

47. (Catherine Brown and Arthur J. Cockfield) *Rectifying Tax Mistakes versus Retroactive Taxes: Reconciling Competing Visions of the Rule of Law* vol. 61 Canadian Tax Journal pp. 563-598 (2013)
 - awarded the Douglas J. Sherbaniuk Distinguished Writing Award by the Canadian Tax Foundation
 - cited by Supreme Court of Canada in *Canada (Attorney General) v. Fairmont Hotels 2016 SCC 56*
46. (Arthur J. Cockfield and Catherine Brown) *Revisiting the Carter Commission's International Tax Work*, in Kim Brooks, ed., *The Quest for Tax Reform Continues: The Royal Commission on Taxation Fifty Years Later* (Toronto: Thomson Reuters, 2013), pp. 178-198
45. *The Strict Subsidiarity Principle under NAFTA Law and Policy: Implications for North American Tax Policy*, in James McHugh, ed., *North American Legal Systems* (New York: Palgrave Macmillan, 2012), pp. 125-142
44. *Surveillance as Law*, vol. 20 Griffith Law Review pp. 795-817 (2011)
 - reprinted in part in Karim Benyekhlef and Esther Mitjans, eds., *Circulation internationale de l'information et securité* (Montreal: Éditions Thémis, 2012)
43. *International Tax Competition: The Last Battleground of Globalization*, vol. 63 Tax Notes International pp. 867-872 (2011)
 - Featured news by Tax Analysts (online)
42. (Muhammad Abbas and Arthur J. Cockfield), *Canada*, in Michael Lang et al., eds., *The Future of Indirect Taxation: Recent Trends and GST Systems around the World* (The Netherlands, Kluwer Law International, 2011), at pp. 109-158
41. (Arthur J. Cockfield and Brian Arnold) *What Can Trade Teach Tax? Examining Reform Options for Article 24 (Non-Discrimination) of the OECD Model Tax Treaty*, vol. 2 World Tax Journal pp. 139-153 (2010)
40. *Protecting Taxpayer Privacy under Enhanced Cross-border Tax Information Exchange: Toward a Multilateral Taxpayer Bill of Rights*, vol. 42 University of British Columbia Law Review pp. 420-471 (2010)
39. *Introduction: The Last Battleground of Globalization*, in Arthur J. Cockfield, ed., *Globalization and Its Tax Discontents: Tax Policy and International Investments* (Toronto: University of Toronto Press, 2010), at pp. 3-17
38. *Taxing Foreign Direct Investment in a Non-cooperative Setting: Contributions by Alex Easson*, in Arthur J. Cockfield, ed., *Globalization and Its Tax Discontents: Tax Policy and International Investments* (Toronto: University of Toronto Press, 2010), at pp. 18-34

37. *Individual Autonomy, Law, and Technology: Should Soft Determinism Guide Legal Analysis?* vol. 30 *Bulletin of Science, Technology, and Society* pp. 4-11 (2010) [symposium edition]
36. *Legal Constraints on Transferring Personal Information across Borders: A Comparative Analysis of Canadian and Foreign Private Sector Privacy Laws*, in Elia Zureik *et al.*, eds., *Surveillance, Privacy, and the Globalization of Personal Information: International Comparisons* (Montreal and Kingston: McGill-Queen's University Press, 2010), at pp. 50-69
35. *The Taxation of Permanent Establishments in Canada*, vol. 63 *Bulletin for International Fiscal Documentation* pp. 374-382 (2009) [International Fiscal Association Annual Congress issue]
34. *Examining Policy Options for the Taxation of Outbound Direct Investment: A Report for the Advisory Panel on Canada's System of International Taxation* (Ottawa: Advisory Panel on Canada's System of International Taxation, Sept. 2008)(91 pages)
 - translated and published in French as *Examen des options de politique concernant l'imposition de l'investissement direct à l'étranger* (Ottawa, Sept. 2008)
33. *Finding Silver Linings in the Storm: An Evaluation of Recent Canada-US Crossborder Tax Developments*, C.D. Howe Institute Commentary no. 272, pp. 1-21 (2008)
32. *Purism versus Contextualism: How Traditional International Tax Policy Analysis Fails Developing Countries*, vol. 5 *eJournal of Tax Research* pp. 199-224 (2007) [symposium edition]
31. *Protecting the Social Value of Privacy in the Context of State Investigations Using New Technologies*, vol. 40 *University of British Columbia Law Review* pp. 421-467 (2007);
 - reprinted in Jilla Ramakistaiah, ed., *State Surveillance and Privacy Exception* (Hyderabad, India: Amicus Books, Icfai University Press, 2009)
 - reprinted in Lisa M. Austin, Arthur J. Cockfield and Patrick Molinari, eds., *Technology, Privacy and Justice* (Montreal: CIAJ, 2007)
30. *Fighting Terror while Protecting Free Speech* (Ottawa: Background Research Report, Department of Justice (Anti-Terrorism and Constitutional Law Groups, 2009)(31 pages)
29. (Arthur J. Cockfield and Lisa M. Austin) *Introduction: Overview of Technological Challenges to Privacy and Security*, in Lisa M. Austin, Arthur J. Cockfield and Patrick Molinari, eds., *Technology, Privacy and Justice* (Montreal: CIAJ, 2007), pp. 1-21
28. *Federalism and Its Discontents*, Book review of Kathryn Harrison, ed., *Racing to the Bottom? Provincial Interdependence in the Canadian Federation* (University of British Columbia Press, 2006), vol. 33(1) *Canada Public Policy* pp. 122-124 (March 2007)

27. (Arthur J. Cockfield and Jason Pridmore) *A Synthetic Theory of Law and Technology* , vol. 8 Minnesota Journal of Law, Science and Technology pp. 475-513 (2007)
 - reprinted in Prasana Rani (ed.) *Law and Technology: An Interface* (India: Amicus Books, Icfai University Press, 2009)
26. *Developing a Tax Strategy for NAFTA Countries*, vol. 42 Tax Notes International pp. 975-984 (2006)
 - reprinted in A. Usha, ed., *Tax Law: Global Perspectives*, p.90 (India: Icfai University Press, 2007)
25. *The Rise of the OECD as Informal World Tax Organization through the Shaping of National Responses to E-commerce Taxation*, vol. 8 Yale Journal of Law and Technology pp. 136-187 (2006)
24. (as contributing author) *Timing and Taxation* (chapter 6), *Materials on Income Taxation* (Toronto: Carswell 13th ed., 2005; 14th ed., 2010; 15th ed., 2015), at pp. 409-510
23. *Tax Litigation in the New Economy*, in David W. Chodikoff and James L. Horvath, eds., *Advocacy and Taxation in Canada* (Toronto: Irwin Publishers, 2004), at pp. 548-560
22. *Towards a Law and Technology Theory*, vol. 30 Manitoba Law Journal pp. 383-415
21. *Commentary: Formulary Taxation versus the Arm's Length Principle: The Battle among Doubting Thomases, Purists and Pragmatists*, vol. 52, issue no. 1, *Canadian Tax Journal* pp. 114-119 (2004)
20. *The State of Privacy laws and Privacy-Encroaching Technologies after September 11: A Two-Year Report Card on the Canadian Government*, vol. 1 University of Ottawa Law and Technology Journal pp. 325-344 (2004)
19. *Commentary: Jurisdiction to Tax: A Law and Technology Perspective*, vol. 38 Georgia Law Review pp. 85-96 (2003)
18. *Who Watches the Watchers? A Law and Technology Perspective on Government and Private Sector Surveillance*, vol. 29 Queen's Law Journal pp. 364-407 (2003)
17. *Reforming the Permanent Establishment Principle through a Quantitative Economic Presence Test*, vol. 38 Canadian Business Law Journal p. 400 (2003)
 - reprinted in Tax Notes International, Feb. 16, 2004
16. *Tax Law*, in *Law*, edited by A. Schwabach & A. Cockfield, in *Encyclopedia of Life Support Systems (EOLSS)*, Developed under the Auspices of the UNESCO, Eolss Publishers, Oxford , UK, 2003, [<http://www.eolss.net>]
15. *International Legal and Economic Issues: Globalization and the Struggle for Local Control*, edited by A. Schwabach & A. Cockfield, in *Encyclopedia of Life Support*

- Systems (EOLSS), Developed under the Auspices of the UNESCO, Eolss Publishers, Oxford , UK, 2003, [<http://www.eolss.net>]
14. *Taxation of E-commerce, Developing Countries and Declining Tax Revenues*, edited by A. Schwabach & A. Cockfield, in *Encyclopedia of Life Support Systems (EOLSS)*, Developed under the Auspices of the UNESCO, Eolss Publishers, Oxford, UK, 2003, [<http://www.eolss.net>]
 13. *The Law and Economics of Digital Taxation: Challenging Traditional Tax Laws and Principles*, vol. 56 *Bulletin for International Fiscal Documentation* pp. 606-620 (2002)
 - Mandarin Chinese translation published in *Taxation Translation Journal* (2003)
 - Japanese translation published in *Ritsumeikan Law Review*, no. 290, pp. 169-202 (2004)
 12. *Designing Tax Policy for the Digital Biosphere: How the Internet is Changing Tax Laws*, vol. 34 *Connecticut Law Review* pp. 333-403 (2002)
 11. *Canada's GST E-commerce Policy (or How to Catch the Big Fish)*, *Internet and E-commerce Law in Canada*, pp. 1-8 (vol. 3, no. 1, March 2002)
 10. *Walmart.com: A Case Study in Entity Isolation*, vol. 25, *State Tax Notes*, pp. 633-640 (2002)
 9. *Through the Looking Glass: Computer Servers and E-commerce Profit Attribution*, vol. 94 *Tax Notes* pp. 761-768 (2002)
 8. (with Aaron Schwabach) [2002], *The Role of International Law and Institutions*, in *Knowledge Base for Sustainable Development: An Insight into the Encyclopedia of Life Support Systems, Volume III*, pp. 611-625, UNESCO Publishing-Eolss Publishers, Oxford, UK. [also available at: <http://www.eolss.net>]
 7. *Transforming the Internet into a Taxable Forum: A Case Study in E-Commerce Taxation*, vol. 85 *Minnesota Law Review* pp. 1171-1266 (2001)
 - Stanford Technology Law Review working paper (2000)
 6. *Income Taxes and Individual Liberty: A Lockean Perspective on Radical Consumption Tax Reform*, vol. 46 *South Dakota Law Review* pp. 8-71 (2001)
 5. *Should We Really Tax Profits from Computer Servers?*, vol. 21 *Tax Notes International* pp. 2407-2415 (2000)
 4. *Tax Compliance Issues for U.S. Companies with International Electronic Commerce Transactions*, vol. 20 *Tax Notes International* pp. 223-229 (Jan. 10, 2000)
 3. *Balancing National Interests in the Taxation of Electronic Commerce*, vol. 74 *Tulane Law Review* pp. 133-217 (1999)

- excerpted in part in Michael J. Graetz, *Foundations of International Income Taxation* 129-131 (New York: Foundation Press, 2003)
2. *The Impact of U.S Consumption Tax Reform on Canada*, vol. 4 *Law and Business Review of the Americas* p. 74 (1998)
 1. *Tax Integration under NAFTA: Resolving the Conflict between Economic and Sovereignty Concerns*, vol. 34 *Stanford Journal of International Law* pp. 39-73 (1998)

(c) **Select Op-ed Articles:**

29. *Outsourcing our foreign intelligence gathering puts Canadians at risk*, with Christian Leuprecht *Globe & Mail* (2021)
28. *How should the government tax social media influencers?* with Tyra Yah, *Toronto Star* (2020)
27. *On Remembrance Day, let's remember the contributions of Indigenous veterans* with Donald Maracle, *Globe & Mail* (2020)
26. *Meeting virtually is the new reality*, *Toronto Star* (2020)
25. *The High Price of Chinese Money Laundering in Canada*, *Globe and Mail* (2019)
24. *A Digital Tax War is Coming to a Galaxy Not So, Far Far Away*, *Globe and Mail* (2019)
23. *It's Past Time to Decriminalize Simple Possession of Narcotics*, *Toronto Star* (2019)
22. *How to Trump Trump on Taxes*, *Globe and Mail*, August 16, 2018
21. *Canadian History Reframed Tells a Different Story*, *Ottawa Citizen*, June 29, 2018
20. *Who Should Control a Lawyer's Courtroom Behavior?*, *Toronto Star*, Nov. 5, 2017.
19. *Why I'm Ignoring the Law Society's Orwellian Dictate*, *Globe and Mail*, Oct. 17, 2017
18. *Tax Low to Get High*, *National Post*, July 12, 2017
16. *How an Atheist Celebrates Christmas*, *Globe and Mail*, Dec. 23, 2016
15. *Where the Great Pains Begin: Hip Fans Deserve Better Ticket Laws*, *Globe and Mail*, June 8, 2016
14. (with Christian Leuprecht) *CRA needs a New Playbook*, *Globe and Mail*, May 5, 2016

13. (with Allison Christians) *How the U.S. Pulled Off the Great Canadian Privacy Giveaway*, Globe and Mail, April 10, 2014
12. *Stop Soaring School Costs in Ontario*, Toronto Star, Jan. 19, 2014
11. *Why We Must Save KCVI*, Kingston Whig-Standard, June 14, 2013
10. *Slow Down on School Closures*, Kingston Whig-Standard, Oct. 29, 2012
9. *The Coming US-Canada Tax War*, Globe and Mail, Oct. 13, 2011
8. *What the Ancients Can Teach Us about Tax Reform*, Ottawa Citizen, Oct. 7, 2010 [reprinted in Sun newspapers]
7. *He Knows When You're Awake...*, Ottawa Citizen, Dec. 11, 2008, reprinted in Montreal Gazette, Vancouver Sun, Windsor Star, Calgary Herald, Edmonton Journal, Victoria Colonist-Times and other newspapers
6. *Expand New Tax Benefit for Working Families*, Kingston Whig-Standard, Oct. 16, 2008
5. *Use Tax to Open U.S Border*, National Post, Sept. 5, 2008
4. *Hopeful Signs for Harper*, Toronto Star, Jan. 24, 2006
3. *We Owe Our Way of Life to Those Who Died to Defend It*, Kingston-Whig Standard, Nov. 11, 2005
2. *What Harper Must Do to Win Power*, Toronto Star, May 23, 2005
1. *Don't Scrap Tax Cuts*, Globe and Mail, April 29, 2005

MEDIA

Sample recent media coverage includes Globe and Mail, Toronto Star, Ottawa Citizen, Montreal Gazette, Calgary Sun, Vancouver Sun, Halifax Chronicle Herald, De Spiegel (Germany), De Locale (Germany), The Guardian (U.K.), Washington Post (U.S.), Huffington Post (U.S.), ABC News, Sky TV (Italy), Global TV, CTV, CBC The National, Nigerian Tribune, Ria Novosti (Russia), Irish Times.

SELECT POLICY AND LEGAL CONSULTING WORK

29. Testified before Commission of Inquiry into Money Laundering in British Columbia (Cullen Commission), January 2021
28. Testified before Senate Committee on International Affairs, June 2019

27. Member of Social Sciences and Humanities Research Council Review Panel, 2019-2020
26. Member of Offshore Compliance Advisory Committee, 2018 to present (appointed by Minister of National Revenue)
25. Review Committee, Artificial Intelligence, Health and Society, Collaborative Health Research Projects, Canadian Institutes of Health Research, NSERC, 2018
24. Drafted investment and tax laws and policies for governments, World Bank, 2017
23. Testified before Parliamentary Standing Committee (House of Commons), Ottawa, June 7, 2016 (mainly surrounding offshore tax evasion and advisor penalties)
22. Member of Social Sciences and Humanities Research Council Review Panel, 2015-2016
21. Chair, Review and Adjudication Committee, Social Sciences and Humanities Research Council; review of multidisciplinary (Major Collaborative Research Initiative or MCRI) research project based at the University of Montreal, 2014 (written and oral proceedings primarily in French language)
20. Testified before Parliamentary Standing Committee (House of Commons), Ottawa, Oct. 21, 2014 (pre-budget consultations)
19. Peer Reviewer for external grant Contributions Program, Office of the Privacy Commissioner of Canada, 2014
18. Testified before Parliamentary Standing Committee (House of Commons), Ottawa, May 13, 2014 (mainly surrounding U.S. tax law known as Foreign Account Tax Compliance Act (FATCA))
16. Advised Office of the Auditor General of Canada on offshore tax evasion for Auditor General's Annual Report, 2013
15. Testified before Parliamentary Standing Committee (House of Commons), Ottawa, June 17, 2013 (review of different tax treaty bills and FATCA)
14. Advised Canadian Broadcast Corporation on offshore tax haven leak obtained by Washington, D.C.-based International Consortium of Investigative Journalists, 2012-2013
13. Member of Corporate Taxation Reform Expert Panel at the Mowat Centre at the University of Toronto, 2012 to 2014, report authored by Robin Boadway and Jean-François Tremblay
12. Served as inaugural peer reviewer and advised on coordination with Tri-Council grant requirements for Office of the Privacy Commission's Contributions research grant program, 2012 and 2014

11. Testified before Parliamentary Standing Committee (House of Commons), Ottawa, Feb. 14, 2013 (via teleconference from Austin, Texas to Ottawa on FATCA, OECD Base Erosion and Profit Shifting (BEPS) reforms and other issues)
10. Discussion leader for session on privacy issues for staff members of the Office of the Privacy Commission (Sept. 2011)
9. Testified before Parliamentary Standing Committee on Finance on Offshore Tax Evasion (House of Commons, 2011) (on offshore tax evasion and volunteer disclosure programs)
8. Advised on national security guidelines for federal government agencies (with Karim Benyekhlef) published as 'A Matter of Trust' (Office of the Privacy Commissioner of Canada, 2010)
7. Judicial e-learning techniques (National Judicial Institute, 2010)
6. Advised on international tax matter (Department of Justice (Tax Litigation), 2009)
5. Report on 'Fighting Terror while Protecting Free Speech' (Department of Justice (Anti-Terrorism and Constitutional Law Groups), 2009)
4. Report with Brian Arnold on 'What Can Trade Teach Tax?' for OECD Working Group on Taxation and Non-discrimination (2008-2009)
3. Report on 'Examining Policy Options for the Taxation of Outbound Direct Investment' (Department of Finance and the Advisory Panel on Canada's System of International Taxation, 2008)
2. Consulted on Canada-Panama Free Trade Agreement tax provisions (Department of Foreign Affairs and International Trade, 2008)
1. Provided written and oral testimony on "Protecting the Social Value of Privacy in the Context of State Investigations using New Technologies" to the International Commission of Jurists (2007)

MEMBERSHIPS

Canadian Tax Foundation
 International Fiscal Association
 Law Society of Ontario (Ontario bar)
 PREVNET (as network research member)
 International Network for Tax Research, OECD

GRADUATE STUDENT SUPERVISION

Ph.D. supervisor to Katarzyna McNaughton, ‘Optimal Anti-Money Laundering Laws and Policies’, 2018 to present

Ph.D. supervisor to Saro Persaud, ‘Understanding Tax Policy through Traditional Indigenous Learning’, 2017 to present

Ph.D. supervisor to Ryan Minor, ‘How Should We Regulate the Taxation of Patent Boxes’, 2017 to present

Ph.D. supervisor (Acting) to Patrick Wells, ‘Human Rights in the Digital Age’, 2018 to present

Ph.D. supervisor to Muhammad Abbas, “An Enquiry into Inter-Nation Equity,” 2010 to 2016

Internal Ph.D. examiner of Tabasum Askeer, “Understanding the Impact of Surveillance and Security Measures on Canadian Muslim Men”, Queen’s Dept. of Sociology, 2016

Internal Ph.D. examiner of Thomas Harrison, “Between Principle and Practicality: A Dynamic Realist Interpretation of Judicial Independence”, Queen’s Faculty of Law, 2016

Co-Ph.D. supervisor, Jennifer Quaid, “Taking Organizations Seriously”, 2013-2016

Ph.D. supervisor to David Kerzner, “Tax and Cross-border Information Exchanges,” 2009 to 2014

External Ph.D. evaluator for Jackson Kiprotic Bett, University of Nairobi, “Income Tax in the East African Community: A Case for Harmonisation and Consolidation of Policy and Law with a Focus on Corporate Income Taxation”, 2016

LL.M. supervisor for Saki Kiramishu, “Taxing Permanent Establishments in Japan and Elsewhere,” 2012 to 2014

Supervisor for Guanru Liu for LLM thesis on ‘The Privacy Law Implications of E-Money’, 2011

Supervisor for Brenda Cross for LLM thesis on ‘Regulating Executive Compensation’, 2011

External member of thesis committee and oral examiner for Christine Sebben, MA (Sociology), “Risk Governance and Security Policy Post 9/11: Beyond Borders in the Security Era”, 2011

Member of examination committee for Philip Wright, Ph.D. candidate at faculty of law, 2012

Supervisor for LLM graduate paper for Mujir Muneeruddin, “Conceptual Differences between Corporate and Securities Laws”, 2010

Member of Ph.D. thesis committee for Luo He “Investor Perceived Earnings Quality and Disclosure of Internal Control Weaknesses”, Queen’s University School of Business, 2009

External member of Masters of Science thesis committee for Ashley Murphy, “Electronic Bullying and Aggression in Adolescents”, Queen’s University Department of Psychology, 2009

External member of Masters of Arts thesis committee for Andrea Rozdeba, “The Canadian No-Fly List: A Sociological Analysis of its Supposed Distinctiveness”, Queen’s University Dept. of Sociology, 2009

External Examiner of LLM thesis committee for He Huang, 2008, “An assessment of foreign direct investment incentives in developing countries—A case study of China”, Osgoode Hall Law School, York University

Supervisor for Ilfrid Raymond, LL.M. candidate, “Anti-Terrorism Laws and Civil Liberties in a Changing Legal Environment”, 2007 to present, Queen’s University

Member of LLM thesis committee for Major Chris Walters, “The Duty to Accommodate within the Canadian Armed Forces”, 2007, Queen’s University

Supervisor for Jonathan Farrar, LL.M., “A Comparative Analysis of Thin Capitalization Laws”, 2005 to 2006, Queen’s University

Supervisor for Nicole Florent, LL.M., “Privacy Laws and Electronic Medical Health Records”, 2004 to 2006, Queen’s University

Member of LLM thesis committee for Orysia Semotiuk; “The Role of Law in Corporate Social Responsibility and Stakeholder Theory”, Jan. 2004, Queen’s University
Member of dissertation committee for Kathleen Greenaway, Ph.D. candidate, Queen’s Business School, “Managing Privacy Risk”, 2004
Member of LLM thesis committee for Jalia Kangave, “Improving Tax Administration: Uganda as Case Study”; Sept. 2004, Queen’s University
Member of dissertation committee for Stefan Dodd, Ph.D. candidate at Department of Economics, “The Economics of Privacy Management”, 2004, Queen’s University
External Member of LLM thesis committee for Kazi Rahman, “A Proposal for Taxation of Electronic Commerce”, March 2004, McGill University
Member of LLM thesis committee for Michael Ilg, LL.M. candidate, “Economics, Environment, and Evolution: International Rights in the Face of Changing Knowledge”, Fall 2003, Queen’s University
Supervisor for Ignacio Melo, LL.M., “Tax Implications of Canada-Chile Tax Treaty”, 2001-2002, Queen’s University
Supervisor for Kathryn Boone, LL.M., “Tax Policy and Charitable Gifts under Canadian Tax Law”, 2001-2002, Queen’s University
External examiner for Dale Pinto, Ph.D. candidate, “The Continued Application of Source-Based Taxation in an Electronic Commerce Environment”, Fall 2002, Melbourne University
Chief Examiner for Prasad Vijayakumar, LL.M. candidate, “Thou Shall Not Steal: An Analysis of the GATT TRIPS Copyright Provisions and Software Piracy in India,” Oct. 2001, Queen’s University

RECENTLY ORGANIZED CONFERENCES AND WORKSHOPS

(as co-organizer) ‘University of Waterloo/Deloitte Tax Policy Symposium’, Toronto, annually from 2016-2021

(as co-organizer with Lawrence Friedman) ‘What’s Law Got To Do With It?: Examining the Role of Law in a Changing World’, Stanford Law, Nov. 2-3, 2017; ‘Borders: Conceptual and Legal’, Stanford Law and Queen’s Law, March 2020 (postponed due to pandemic)

(as co-organizer with David Berry and Jeannette Tramhel) ‘Law as an Engine for Development’, Queen’s Law/University of West Indies Faculty of Law/Organization of American States, Cane Hill campus, Barbados, March 29-30, 2019