



Stjepan Gadžo

Nationality: Croatian

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Date of birth: 20/04/1987

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 **Address:** Franje Matkovića 21, 51000 Rijeka (Croatia)

WORK EXPERIENCE

Assistant Professor

University of Rijeka, Faculty of Law [01/11/2018 – Current]

City: Rijeka

Country: Croatia

Postdoctoral Researcher

University of Rijeka, Faculty of Law [01/11/2016 – 31/10/2018]

City: Rijeka

Country: Croatia

Research Assistant

University of Rijeka, Faculty of Law [01/02/2011 – 31/10/2016]

City: Rijeka

Country: Croatia

EDUCATION AND TRAINING

Doctor of Law

University of Zagreb, Faculty of Law [30/03/2011 – 09/05/2016]

Thesis: Nexus requirements for taxation of non-residents' business income: a normative evaluation in the context of the global economy

Master of Law

University of Rijeka, Faculty of Law [18/07/2005 – 12/10/2010]

HONOURS AND AWARDS

National Award for Science 2018

The Croatian Parliament (Hrvatski sabor) [16/09/2019]

European Academic Tax Thesis Award 2017

European Association of Tax Law Professors (EATLP) / European Commission [03/06/2017]

NETWORKS AND MEMBERSHIPS

International Law Association

[01/01/2022 – Current]

member

TRAINING

Postdoctoral Research Fellow

[18/09/2017 – 18/03/2018]

International Bureau of Fiscal Documentation (IBFD), Amsterdam

Doctoral Research

[01/02/2015 – 30/03/2015]

Max Planck Institute (MPI) for Tax Law and Public Finance, Munich

Erasmus+ Staff Mobility Training

[15/09/2014 – 15/11/2014]

Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Vienna

Doctoral Research

[01/05/2013 – 30/06/2013]

Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Vienna

PUBLICATIONS

Tax Compliance in the Era of Cryptocurrencies and CBDCs: The End of the Right to Privacy or No Reason for Concern?

journal article

EC Tax Review, 31(1) 2022, pp. 16-29 (co-authored with: Josipović, Šime; Perkušić, Marko)

Flexible Multi-Tier Dispute Resolution: The Croatian Experience

book chapter

P. Pistone & J. de Goede, (eds.), *Flexible Multi-Tier Dispute Resolution in International Tax Disputes*, IBFD 2020, pp. 3-21 (co-authored with: Nataša Žunić Kovačević, Irena Klemenčič)

Controlled Foreign Company Legislation: Croatia

book chapter

G. Kofler et al. (eds.), *Controlled Foreign Company Legislation*, IBFD 2020., pp. 183-198 (co-authored with: Nevia Čičin Šain)

Primjena i tumačenje poreznog prava: teorijsko-normativne osnove

journal article

Zbornik Pravnog Fakulteta u Zagrebu, 70(2-3) 2020, pp. 373-406.

International Corporate Tax Regime Post-BEPS: A Regulatory Perspective

journal article

Intertax, 48(3) 2020, pp. 432-445 (co-authored with: Šime Jozipović)

Using tax policy to address brain drain and depopulation: the case of Croatia

journal article

Anali Pravnog fakulteta Univerziteta u Beogradu, 67(4) 2019, pp. 116-146.

Croatia

book chapter

M. Lang et al. (eds.), *Implementing Key BEPS Actions: Where Do We Stand?*, IBFD 2019., pp. 303-320 (co-authored with: Nataša Žunić Kovačević)

Croatia

book chapter

Basaran, F. & Hey, J. (eds.), *Tax Transparency*, IBFD 2019, pp. 431-452. (co-authored with: Nataša Žunić Kovačević)

New Nexus for the Digital Economy: An Analysis of Digital, Revenue-Based and User-Based Factors

book chapter

Pistone, P. & Weber, D. (eds.), *Taxing the Digital Economy: The EU Proposals and Other Insights*, IBFD 2019, pp. 91-117.

Croatia: Sports and Taxation - selected issues

journal article

Global Sports Law and Taxation Reports, 9(1) 2019, pp. 49-52 (co-authored with: Vanja Smokvina)

The Sale of IP Rights

book chapter

Verlinden, I. & Bakker, A. (eds.), *Mastering the IP Life Cycle from a Legal, Tax and Accounting Perspective*, IBFD 2018, pp. 479-493.

Nexus requirements for taxation of non-residents' business income: a normative evaluation in the context of the global economy

monograph

IBFD 2018.

Oporezivanje dobiti multinacionalnih kompanija i pravo državnih potpora Europske unije: studija "slučaja Apple"

journal article

Pravni vjesnik, 34(1) 2018, pp. 97-124.

The Principle of 'Nexus' or 'Genuine Link' as a Keystone of International Income Tax Law: A Reappraisal

journal article

Intertax, 46(3) 2018, pp. 1-16.

Tax Procedure Law in Transition: Croatian Experience

book chapter

B. Milosavljević et al. (eds.), *Law and Transition: Collection of Papers*, University of Belgrade - Faculty of Law 2017, pp. 177-189.

Effective international information exchange as a key element of modern tax systems: promises and pitfalls of the OECD's common reporting standard

journal article

Public Sector Economics, 41(2) 2017, pp. 207-226 (co-authored with: Irena Klemenčič)

Porezna amnestija kao instrument porezne politike

journal article

Društvena istraživanja, 26(3) 2017, pp. 101-122 (co-authored with: Nataša Žunić-Kovačević)

Croatia

book chapter

M. Lang et al. (eds.), *GAARs - A Key Element of Tax Systems in the Post-BEPS World*, IBFD 2016, pp. 205-218 (co-authored with: Nataša Žunić Kovačević, Sabina Hodžić, Irena Klemenčič)

Položaj javnopravnih tijela u novom hrvatskom sustavu poreza na dodanu vrijednost

journal article

Hrvatska i komparativna javna uprava, 15(4) 2015, pp. 847.-874.

Nematerijalna imovina multinacionalnih korporacija u kontekstu međunarodnog poreznog prava

journal article

Zbornik Pravnog Fakulteta u Zagrebu, 65(6) 2015, pp. 743.-773.

Prilog istraživanju sadržaja načela pravednosti kao kriterija evaluacije normi međunarodnog poreznog prava

journal article

Pravni vjesnik, 32(1) 2015, pp. 131.-155.

Time to stop avoiding the tax avoidance issue in Croatia? A proposal based on the recent developments in the European Union

journal article

Financial Theory and Practice, 38(3) 2014, pp. 277.-302. (co-authored with: Klemenčić, Irena)

CONFERENCES AND SEMINARS

Fiscal and tax measures, how does the Stimulus Package get to its target - MNE, SMES, Universities, research centres?

[Online, 15/11/2021 – 15/11/2021]

presentation at the conference "*Innovation at the EU in the aftermath of the COVID-19: A review of tax and other financial instruments*", organised by the Maastricht University

Tax nexus and non-resident companies

[Online, 17/09/2020 – 18/09/2020]

presentation at the conference "Nexus and Jurisdiction in EU and International Tax Law", organised by Université catholique de Louvain

Application of CFC rules to cross-border situations where a DTT is concluded with a non-EU state

[Rust, Austria, 04/07/2019 – 06/07/2019]

presentation at the conference "Controlled Foreign Company Legislation", organised by Institute for Austrian and International Tax Law, Vienna University of Economics and Business

Taxpayers' Right to Equal Treatment: The Practice of European Constitutional Courts and the ECHR between a Subjective and an Objective Standard

[Minneapolis, USA, 22/05/2019 – 24/05/2019]

presentation at the conference "4th International Conference on Taxpayer Rights – Taxpayer Rights in the Digital Age: Implications for Transparency, Certainty, and Privacy", organised by National Taxpayer Advocate of the United States Internal Revenue Service and University of Minnesota School of Law

Selected issues from the Croatian experience

[Salerno, Italy, 02/05/2019 – 03/05/2019]

presentation at the conference "The dialogue between European and National Courts in Tax Matters - *Il dialogo tra le Corti europee e nazionali in materia tributaria*", organised by Università di Salerno and IBFD

New nexus for digital economy: an analysis of digital, revenue-based and user-based factors

[Amsterdam, Netherlands, 28/06/2018 – 29/06/2018]

presentation at the conference "Taxing the digital economy: the EU proposals and other insights", organised by University of Amsterdam (UVA)

Value creation principle of international tax law

[Amsterdam, Netherlands, 30/04/2018 – 02/05/2018]

presentation at the conference "IBFD Postdoctoral International Tax Forum (PITF)", organised by International Bureau for Fiscal Documentation (IBFD)

BEPS Paradigm of Value Creation: The Holy Grail of International Tax Law or a Deceptive Mirage?

[Munich, Germany, 15/01/2018 – 16/01/2018]

presentation at the conference "Max Planck European Postdoctoral Conference on Tax Law", organised by Max Planck Institute for Tax Law and Public Finance

Inconsistencies in the implementation of BEPS which will create new loopholes and offer new tax planning opportunities

[Rust, Austria, 28/06/2017 – 01/07/2017]

presentation at the conference "Implementing Key BEPS Actions: Where do we stand", organised by the Institute for Austrian and International Tax Law, Vienna University of Economics and Business

Tax procedure law in transition: Croatian experience

[Belgrade, Serbia, 23/03/2017 – 24/03/2017]

presentation at the conference "Law and Transition", organised by University of Belgrade, Faculty of Law

Effective international information exchange as a key element of modern tax systems: Promises and pitfalls of the OECD's common reporting standard

[Zagreb, Croatia, 15/10/2016 – 15/10/2016]

presentation at the conference "Public Sector Economics", organised by the Institute for Public Finance

Nexus requirements in the taxation of non-residents' business income: conceptual reconsideration in the global economy context

[Amsterdam, Netherlands, 20/05/2015 – 22/05/2015]

presentation at the "IBFD Doctoral Meeting for Students of International and Comparative Tax Law 2015"

Time to stop avoiding the tax avoidance issue in Croatia? A proposal based on the recent developments in the European Union

[Zagreb, Croatia, 20/06/2014 – 20/06/2014]

presentation at the conference "Tax Reforms: Experiences and Perspectives", organised by the Institute for Public Finance

LANGUAGE SKILLS

Mother tongue(s): **Croatian**

Other language(s):

English

LISTENING C2 READING C2 WRITING C2

SPOKEN PRODUCTION C2 SPOKEN INTERACTION C2

German

LISTENING B1 READING B1 WRITING B1

SPOKEN PRODUCTION B1 SPOKEN INTERACTION B1

DIGITAL SKILLS

MS Office (Word Excel PowerPoint) / Windows / Internet