

Short Resume: Prof Dr Vikram Chand



***Vikram Chand (PHD – University of Neuchatel / Advanced LLM - University of Leiden) is a Professor of International Tax Law & Policy at the University of Lausanne. He is also an Independent Expert on International Tax Matters and a Government Advisor. He can be contacted at Vikram.chand@unil.ch**

Short resume: Prof Dr Vikram Chand is a Professor of International Tax Law & Policy at the University of Lausanne (UNIL), Switzerland. He currently also serves as the Program Director of the Executive Program in Transfer Pricing offered by UNIL.

His main areas of research, teaching and consulting expertise relate to Pillar Two (Global Minimum Tax Rules), Corporate and Personal Tax Incentives, Transfer Pricing (including Amount B), Tax Treaties, Tax Controversy Management and the intersection between International tax law and other areas of International Law (e.g. International Trade Law or Bilateral Investment Treaties).

His expertise is evidenced by an extensive list of publications. For example, on the research front, he has published many articles in top peer-reviewed journals (such as the World Tax Journal, Intertax, British Tax Review and the International Tax Studies) or books (either monographs or edited books) with International Publishers (such as Kluwer Law, IBFD or Schulthess). His doctoral thesis - The Interaction of Domestic Anti-Avoidance Rules with Tax Treaties - was also shortlisted for the prestigious Frans Vanistendael Award that is conferred by the IBFD.

On the teaching front, Prof Chand teaches Swiss Tax Law (in French) at the Bachelor level and International Tax Law at the Master level (Tax Treaties, European Tax Law, Transfer Pricing, Pillar Two and Pillar I rules). Moreover, he teaches in several Executive Education Programs in these areas.

He has also trained senior tax / policy officials from several countries including officials from Bangladesh, Belgium, Brazil, Colombia, Croatia, China, Georgia, India, Indonesia, Kazakhstan, Maldives, Nepal, Netherlands, Russia, Saudi Arabia, Sierra Leone, Sri Lanka, Sudan, Switzerland, Turkey, Uganda and Ukraine. The trainings were done mostly on all BEPS related matters (eg. minimum standards – such as Action 6, Actions 8-10 as well as Action 13 and Action 5 – and non-minimum standards such as Actions 3 and Action 4).

As a result of the above activities, Prof Dr Vikram Chand is regularly approached for consulting / capacity-building projects by Governments (or Government Entities), International Associations and International Organisations, in particular, for Tax Policy projects. For example, he was appointed as an expert on Pillar Two matters for the Indonesian Government on several occasions. He was also mandated by the International Air Transport Association (IATA) to assess the impact of the Two Pillar Solution and ongoing International Tax Developments on the Airline Industry. Additionally, he was mandated by the UN to serve as a consultant on Transfer Pricing matters to develop material that will be used by competent authorities of various developing countries in Mutual Agreement Procedures. Moreover, he is frequently invited to either participate in events / trainings with the OECD, UN and EU Commission or express his views on new proposals (eg. he was approached by the EU Commission to

provide his views on the Transfer Pricing Directive and Tax Incentives Post Global Minimum Tax Rules). He also serves as a BEPS / Pillar 2 Consultant for the Asian Development Bank (ADB).

Prof Chand is also approached by Consulting firms, Large MNEs and Law Firms for independent expert opinions, second reviews and professional support / training projects on his key areas of expertise. The expert opinions on Transfer Pricing and Tax Treaties are mainly used in complex international tax law cases (cases which are either in litigation, under Mutual Agreement Procedures or Arbitration). The opinions are also used in the context of mitigating international tax law risks (eg. Advance Rulings or Bilateral APA applications). From time to time, tax administrations / competent authorities also approach Prof Chand to assist them with complex international tax law cases.