

List of published scientific papers and a report on educational achievements, scientific cooperation and popularization of science prepared in English language

Attachment 6 to the application for conducting the habilitation procedure

I. Name and Surname: Rafał Aleksander Nawrot

II. List of published scientific papers:

Monographies:

- 1) International income tax avoidance and its regulations in Polish law, Difin, Warsaw 2018, second edition.

Articles:

- 1) On the effective lack of international cooperation on tax issues with *offshore* jurisdictions, "Monitor of Customs and Tax Law", 2015, No. 10.
- 2) Problems of the tax residency certificate as a document confirming the tax residency of natural and legal persons - p. I, "Monitor of the Customs and Tax Law", 2015, No. 11.
- 3) Problems of the tax residency certificate as a document confirming the tax residency of natural and legal persons - p. II, "Monitor of the Customs and Tax Law", 2015, No. 12.
- 4) Using the Anglo-Saxon trust mechanisms by the Polish taxpayers and problems of tax residency of the companies of the foreign law - p. I, "Monitor of the Customs and Tax Law", 2016, No. 2.
- 5) Using the Anglo-Saxon trust mechanisms by the Polish taxpayers and problems of tax residency of the companies of the foreign law - p. II, "Monitor of the Customs and Tax Law", 2016, No. 3.

- 6) Using Anglo-Saxon trust mechanisms by Polish taxpayers versus problems of transfer pricing, "Tax Advisory", 2016, No. 4.
- 7) Activity of the proxy of the Anglo-Saxon company with a full trust structure and the creation of the permanent establishment on the basis of the double taxation treaties - p. I, "Monitor of the Customs and Tax Law", 2016, No. 4.
- 8) Activity of the proxy of the Anglo-Saxon company with a full trust structure and the creation of the permanent establishment on the basis of the double taxation treaties - p. II, "Monitor of the Customs and Tax Law", 2016, No. 5.
- 9) Tax consequences of fiduciary transfer of assets, "Tax Advisory", 2017, No. 12.
- 10) The scope of application of beneficial owner clause in Polish tax law, "Monitor of the Customs and Tax Law", 2018, No. 5.
- 11) The tax law consequences of return of contributions in case of dissolution (liquidation) of a partnership in the light of regulations of Personal Income Tax Act, "Monitor of the Customs and Tax Law", 2018, No. 9.
- 12) Limitations of administrative financial fines imposed on natural persons by Commission of Financial Supervision based on Act of 29 November 2005 on public offering and conditions of entering financial instruments to organized trading system and on public companies before 1 June 2017, "Monitor of the Customs and Tax Law", 2019, No. 1.
- 13) Is 'exit tax' consistent with the laws of the European Union?, "Monitor of the Customs and Tax Law", 2019, No. 2.
- 14) Holding privilege as a mechanism of counteracting international tax avoidance on the example of regulations of Russian tax law, "Monitor of the Customs and Tax Law", 2019, No. 3.

III. Educational and popularizing achievements

III.1. Popular science publications:

- 1) Means of elimination of double taxation on medical doctors foreign income, „Contractual Doctor”, 2011, No. 4.

- 2) Settling the income of medical doctors conducting business activity in Poland and abroad, „Contractual Doctor”, 2011, No. 5.
- 3) Clinical studies always with 23% VAT, „Contractual Doctor”, 2011, No. 6.
- 4) Taxation on income of medical doctors who are subject to limited tax liability in Poland, „Contractual Doctor”, 2011, No. 7.
- 5) Tax aspects of the cash pooling agreement – part 1, „Accounting Bulletin”, 2011, No. 7.
- 6) Tax aspects of the cash pooling agreement – part 2, „Accounting Bulletin”, 2011, No. 8.
- 7) Cash pooling as management of financial liquidity service and its VAT exemption, „Accounting Bulletin”, 2011, No. 9.
- 8) Conditions for imposing taxation on medical doctors training activities, „Contractual Doctor”, 2011, No. 11.
- 9) Optimization of taxation applicable to royalties and transaction of disposal of shares involving Cypriot companies, „Accounting Bulletin”, 2011, No. 15.
- 10) International tax optimization – Cypriot investment funds, „Accounting Bulletin”, 2011, No. 16.
- 11) Having renegotiated the double-taxation treaty, other means of optimization must be sought, „Accounting Bulletin”, 2011, No. 20.
- 12) Disposal of shares – income tax consequences, „Accounting Bulletin”, 2011 r., No. 22.
- 13) Tax due diligence, „Accounting Bulletin”, 2012, No. 1.
- 14) In-kind contribution of shares versus VAT, „Accounting Bulletin”, 2012, No. 4.
- 15) British companies – underestimated tax planning tool, „Chief Accountant Bulletin”, 2012, No. 6.
- 16) Tax heaven moves from Cyprus to United Arab Emirates, “Legal Daily”, September 24, 2012.
- 17) Ministry of Finance tightens the screw, but there are still ways of optimization left, “Legal Daily”, September 19, 2013.

- 18) Repatriation of income by partnerships, "Business Pulse", October 8, 2013.
- 19) Using a private car for business purposes with registering, "Law and Taxes", 2014, No. 5.
- 20) New heaven in the Middle East, "Legal Daily", June 2, 2014.
- 21) Tax heaven for managers comes to an end, "Legal Daily", July 14, 2014.
- 22) CFC regulations: closing legal loopholes or civilizing tax structures, C. Krysiak, J. Banach, P. Gruza, R. Nawrot, interview by Ł. Zalewski, "Legal Daily", December 8, 2014
- 23) Counteracting VAT frauds from the opposite side, "Tax Advisory", 2017, No. 10.
- 24) The scope of application of CFC regulations to private foundations, "Legal and tax advisory – RB Bulletin", 2018, No. 5.
- 25) Exit tax on natural persons may infringe art. 49 of the Treaty on the functioning of the EU, "Legal and tax advisory – RB Bulletin", 2019, No. 1.
- 26) Is exit tax on natural persons compliant with the Constitution of the Republic of Poland?, "Legal and tax advisory – RB Bulletin", 2019, No. 2.
- 27) The obligation to inform inland revenue organs about tax structures and the scope of the advocate's secrecy, "Legal and tax advisory – RB Bulletin", 2019, No. 3.

III.2. Educational and popularizing achievements

From 2012 till 2017 I have been delivering the "International tax optimization" (in 2016 the title of this lecture has been changed to "International tax avoidance") lecture on Postgraduate Studies of Taxation and Tax Law at the Faculty of Law and Administration of Warsaw University.

Moreover, in 2018 I have delivered the "Legal basis of international exchange of tax information" lecture on Postgraduate Studies for Ministry of Finance at National Treasury School, Branch in Białobrzegi.

Also, I am continuously since April 2013 a reviewer for "Tax Advisory", published by Instytut Studiów Podatkowych Modzelewski i Wspólnicy Sp. z o. o.

Also, since august 2018 I am a reviewer for “Legal and tax advisory – RB Bulletin”, published by: Russell Bedford Poland Sp. z o. o.

Futhermore, I provide trainings and lectures on Polish and international tax law on regular basis, popularizing legal sciences, including:

- 1) “Tax optimization” Training, Warsaw, 14.02.2012 and 27.03.2012, Organized by: Instytut Studiów Podatkowych Modzelewski i Wspólnicy Sp. z o. o.;
- 2) “Tax optimization” Training, Zakopane, 7-8.03.2012, Organized by: Instytut Studiów Podatkowych Modzelewski i Wspólnicy Sp. z o. o.;
- 3) “International tax optimization” Training, Warsaw, 24-25.09.2012, Organized by: MDDP Sp. z o. o. Akademia Biznesu Sp. k.;
- 4) “The foundations of international and Community tax law” Lecture, Preparatory Studies for Experts and Tax Advisors, Cracow, 18.01.2013, Organized by: Instytut Studiów Podatkowych Modzelewski i Wspólnicy Sp. z o. o.;
- 5) “International tax optimization” Training, Barlinek, 21-24.02.2013, Organized by: The National Chamber of Tax Advisors, Lubuskie and Zachodniopomorskie Branch;
- 6) “International tax optimization” Training, Warsaw, 03-04.12.2013, Organized by: Russell Bedford Poland Sp. z o. o.;
- 7) “Double taxation treaties - issues and practical aspects with particular focus on international tax planning” Training, Barlinek, 27.02.2014 - 1.03.2014, Organized by: The National Chamber of Tax Advisors, Lubuskie and Zachodniopomorskie Branch;
- 8) “Money laundering and tax havens” Training, Warsaw 19 - 20.03.2014, Organized by: Russell Bedford Poland Sp. z o. o.;
- 9) “Cash Pooling - operational and legal - tax issues - how to optimize cash management on a group level “ Training, co-trainer Adam Jaroszyński, part conducted by R. Nawrot - Tax aspects of cash pooling (2 hours), Cycle of trainings in Warsaw on 17.10.2014, 5.12.2014, Organized by: Russell Bedford Poland Sp. z o. o.;
- 10) Conference on “Tax Planning 2015 - Permitted and prohibited activities within tax planning under shaping the tax anti-abusive clause”, Warsaw 23-24.02.2015, Organized by: Russell Bedford Poland Sp. z o. o.;

- 11) "Cash Pooling - operational and legal - tax issues - how to optimize cash management on a group level" Trainings, co-trainer Adam Jaroszyński, part conducted by R. Nawrot - Tax aspects of cash pooling (2 hours), Cycle of trainings in Warsaw on 11.06.2015, 7.10.2015 and 19.11.2015, Organized by: Russell Bedford Akademia Sp. z o. o.;
- 12) "International tax optimization" Training, Warsaw, 24-25.10.2015, Organized by: Russell Bedford Akademia Sp. z o. o.;
- 13) „International Tax Planning” Training, Warsaw, 19-20.10.2016 r., Organized by: Russell Bedford Akademia Sp. z o. o.;
- 14) „International Tax Planning” Training, Warsaw, 17-18.05.2017 r., Organized by: Russell Bedford Akademia Sp. z o. o.;
- 15) „Cash pooling” Training, Warsaw, 20-21.11.2017 r., co-trainer Adam Jaroszyński, part conducted by R. Nawrot - Tax aspects of cash pooling (2 hours), Organized by: Russell Bedford Akademia Sp. z o. o.;
- 16) Economic – Investment Conference „Mazury is business”, Pisz 26-27.09.2018 r., lecture on “Perspectives of economic development in Mazury region in view of the law on Special Economic Zones and newly binding Act of 10 May 2018 on supporting new investments”, Organized by: Polski Instytut Rozwoju Sp. z o. o. Sp. k.;
- 17) Economic – Investment Conference „Mazury is Biznes”, Giżycko 27–28.11.2018 r., lecture on „Tax planning in the light of general clause counteracting tax avoidance”, Organized by: Polski Instytut Rozwoju Sp. z o. o. Sp. k.

Rolot Nawrot