

# CURRICULUM VITAE

Dr Leopoldo Parada

Reader in Tax Law

King's College London, The Dickson Poon School of Law

## PERSONAL INFORMATION

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SSRN: <http://ssrn.com/author=2501726>

Google Scholar: <https://scholar.google.com/citations?user=NuQ5aukAAAAJ&hl=en>

## RESEARCH INTERESTS

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International and European tax law, with particular focus on anti-tax avoidance provisions, digital taxation, global minimum taxation, tax treaties, and tax policy.

## ACADEMIC APPOINTMENTS

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### **King's College London, Dickson Poon School of Law, London, UK**

Reader in Tax Law, Dec 2024–present

### **University of Leeds, School of Law, Leeds, UK**

Associate Professor in Tax Law, July 2022–Nov 2024

Lecturer in Tax Law, Jan 2020–June 2022

Director, Centre for Business Law and Practice (CBLP), July 2023–Aug 2024

Deputy Director, Centre for Business Law and Practice (CBLP), July 2022–June 2023

### **University of Turin, Department of Management and Economics, Italy**

Visiting Professor of International and EU Tax Law, Jan 2018–Dec 2019

## OTHER ACADEMIC POSITIONS

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### **International Bureau of Fiscal Documentation (IBFD), Amsterdam**

Postdoctoral Research Fellow, July 2018–January 2019

### **University of Liechtenstein, Vaduz**

Postdoctoral Researcher (project-based), November 2018–July 2020

### **Max-Planck-Institute for Tax Law and Public Finance, Munich**

Research Associate (2014–2017)

Scholarship holder (2013–2014)

## LEGAL PRACTICE EXPERIENCE

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10+ years of international tax law practice across Chile, the USA, Brazil, and Colombia (2006–2017). Primary focus: international tax law, transfer pricing, and tax treaties. Currently, Senior of Counsel for PB First Global Tax, a Dubai-based tax advisory firm (2026-).

## EDUCATION

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### Universidad de Valencia School of Law, Spain

Doctor in Laws (PhD), Summa Cum Laude, 2014–2017

- University of Valencia Extraordinary Doctoral Prize (2020)
- Best PhD Thesis in Tax Law (2018), awarded by Université Paris 1 Panthéon-Sorbonne (France)

### University of Florida Fredric G. Levin College of Law, USA

LLM in International Taxation, 2011–2012

### Pontificia Universidad Católica de Chile, School of Law, Chile

Law Degree, Specialisation in Economics and Business Law, 2002–2006

## HONORS AND AWARDS

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- TaxCOOP 35 Leaders of the Future in Taxation (October 2020)
- Extraordinary Doctoral Prize, Universidad de Valencia (October 2020)
- Best PhD Tax Thesis Award, Université Paris 1 Panthéon-Sorbonne (June 2018)
- Teach Mob Funding Programme, University of Turin (2019 and 2018)
- Doctoral Scholarship, Max Planck Institute for Tax Law and Public Finance (2013–2017)
- Graduate Research Assistantship, University of Florida Levin College of Law (2011–2012)
- Scholarship for Latin American and Caribbean Students, University of Florida (2012)
- Becas Chile Government Scholarship for International Master's Studies (2011–2012)

## PUBLICATIONS

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### PUBLICATIONS SUMMARY

- *Authored Books: 2 (including Oxford University Press, 2026 forthcoming)*
- *Edited Volumes: 2*
- *Peer-Reviewed Articles: 10+ — Other journal articles: 10+*
- *Book Chapters: 10+*
- *Total Citations: 322+ (Google Scholar, h-index: 10)*
- *SSRN Downloads: 25,000+*

### BOOKS (AUTHORED)

- Parada, L. and de la Feria, R., *Tax Avoidance: A General Theory of Anti-Avoidance Mechanisms* (OXFORD UNIVERSITY PRESS, 2026 forthcoming).
- Parada, L., *Double Non-Taxation and the Use of Hybrid Entities, Second Edition* (KLUWER LAW INTERNATIONAL, 2024), pp. 1-475. [First edition published in 2018].

### BOOKS (EDITED)

- Parada, L. (ed.), *A Research Agenda for Tax Law* (EDWARD ELGAR 2022), pp. 1–213.
- Parada, L., Bizioli, G., Grandinetti, M., and Vicini Ronchetti, A. (eds.), *Corporate Taxation, Group Debt Funding and Base Erosion. New Perspectives on the EU Anti-Tax Avoidance Directive*, Eucotax Series (Kluwer Law International, 2020), pp. 1–266.

## BOOK CHAPTERS (SELECTED)

- Parada, L., ‘Commentary on Article 9: Hybrid Mismatch Arrangements’, in W. Haslechner and B. Kuzniacki (eds.), *Commentary on the Anti-Tax Avoidance Directive* (EDWARD ELGAR, 2026 forthcoming), pp. 1-45.
- Parada, L., ‘Flow-through Entities and the OECD Pillar Two’, in A. Baez, V. Chand, S. Kostic, and M. Tenore (eds.), *Taxation of Trusts, Foundations and Similar Arrangements in a Global Setting* (KLUWER LAW INTERNATIONAL, 2025), pp. 393-429.
- Parada, L., ‘Tax Neutrality Regimes and GloBE’, in W. Haslechner, K. Pantazatou, G. Kofler, and A. Rust (eds.), *The ‘Pillar Two’ Global Minimum Tax* (EDWARD ELGAR, 2024), pp. 260-281.
- Parada, L., ‘Why a Research Agenda for Tax Law?’ in L. Parada (ed.), *A Research Agenda for Tax Law* (EDWARD ELGAR, 2022), pp. 1–13.
- Parada, L., ‘The Future Research in Tax Law’, in L. Parada (ed.), *A Research Agenda for Tax Law* (EDWARD ELGAR, 2022), pp. 203–212.
- Parada, L., ‘The Interplay between Interest Limitation Rules and Anti-Hybrid Rules: Inverting the Paradigm’, in G. Bizioli et al. (eds.), *Corporate Taxation, Group Debt Funding and Base Erosion. New Perspectives on the EU Anti-Tax Avoidance Directive*, Eucotax Series (KLUWER LAW INTERNATIONAL, 2020), pp. 209–229.

## PEER-REVIEWED JOURNAL ARTICLES

- Parada, L., ‘Amazon and State Aid Tax Saga’, *CAHIERS DE FISCALITÉ LUXEMBOURGEOISE ET EUROPÉENNE* 1 (2022), pp. 95-109.
- Parada, L., ‘Full Taxation: The Single Tax Emperor's New Clothes’, *24 FLORIDA TAX REVIEW* 2 (2021), pp. 729-783 [Republished in *Tax Magazine* 2, 2022].
- Parada, L., ‘Hybrid Entity Mismatches and the MLI: A Tax Policy Assessment’, *49 INTERTAX* 11 (2021), pp. 786-802.
- Parada, L., ‘Between Apples and Oranges: The EU General Court's Decision in the 'Apple Case'', *EC TAX REVIEW* 30(2) (2021), pp. 55-63.
- Parada, L., ‘The OECD 'Saving Clause': An American Tailored Provision Made-to-Measure the World’, *RIVISTA DI DIRITTO FINANZIARIO E SCIENZE DELLE FINANZE* LXXVIII (1) (2019), pp. 13-52.
- Parada, L., ‘Hybrid Entity Mismatches: Exploring Three Alternatives for Coordination’, *47 INTERTAX* 1 (2019), pp. 24-54.
- Mason, R. and Parada, L., ‘Company Size Matters’, *BRITISH TAX REVIEW* 5 (2019), pp. 610-650.
- Parada, L., ‘Hybrid Entity Mismatches and the International Trend of Matching Tax Outcomes: A Critical Approach’, *46 INTERTAX* 12 (2018), pp. 971-993.
- Parada, L., ‘Hybrid Entities and Conflict of Allocation of Income within Tax Treaties: Is Article 1(2) OECD Model the Best Available Solution?’, *BRITISH TAX REVIEW* 3 (2018), pp. 501-542.
- Parada, L., Navarro, A., and Schwarz, P., ‘The Proposal for an EU Anti-Avoidance Directive: Some Preliminary Thoughts’, *EC TAX REVIEW* 25(3) (2016), pp. 117-131.
- Parada, L., ‘Intergovernmental Agreements (IGAs) and the Implementation of FATCA in Europe’, *WORLD TAX JOURNAL* 7(2) (2015), pp. 201-240.

## OTHER JOURNAL ARTICLES (SELECTED)

- Parada L., ‘Economic Fragmentation and the Future of International Tax Cooperation’, *CARIBBEAN TAX LAW JOURNAL* 8, Special Issue (2025), pp. 20-26.
- Parada L., ‘Balancing DST and Geopolitics: The European Dilemma’, *119 TAX NOTES INTERNATIONAL* 7 (2025), pp. 1013-1022. [Republished in Leyla Ates and Joachim English, “Selected Issues on the Digital Service Tax and the Global Minimum Tax”, Turkish-German International Tax series, SEÇKİN | Hukuk, 2025].
- Parada, L., ‘Global Minimum Taxation: A Strategic Approach for Developing Countries’, *COLUMBIA JOURNAL OF TAX LAW* 15(2) (2024), pp. 187-211.
- L. Parada, U.N. ‘International Tax Cooperation: The Terms of Reference Final Draft’, *TAX NOTES INTERNATIONAL* 116 (2024), pp. 771-782.

- Mason, R. and Parada, L., ‘The Legality of Digital Services Taxes in Europe’, 40 VIRGINIA TAX REVIEW 1 (2020), pp. 175-217.
- Mason, R. and Parada, L., ‘Digital Battlefield in the Tax Wars’, 92 TAX NOTES INTERNATIONAL 1183 (2018), pp. 1183-1197.
- Parada, L., ‘The Unified Approach Under Pillar 1: An Early Analysis’, 96 TAX NOTES INTERNATIONAL 11 (2019), pp. 983-989. [Republished under the same title in Taxploration No. 1, 2020].  
Parada, L., ‘How the Vodafone Magyarország Opinion Affects EU Debate on Turnover-Based Digital Taxes’, 95 TAX NOTES INTERNATIONAL 5 (2019), pp. 399-407.
- Parada L., ‘Lessons learned from the Swiss Julius Baer Case’, 74 TAX NOTES INTERNATIONAL 1217 (30 June 2014), 1217-1224.
- Parada L., ‘Is it Debt or is it Equity? The Problem with Using Hybrid Financial Instruments’, 74 TAX NOTES INTERNATIONAL 347 (28 April 2014), pp. 347-356.

## CASE LAW ANALYSIS AND NOTES

- Parada, L., ‘Commission v Ireland. Advanced Tax Ruling for the Apple Group. State Aid. Court of Justice’, HIGHLIGHTS & INSIGHTS ON EUROPEAN TAXATION 1 (2025).
- Parada, L., ‘Commission v Poland C-562/19 P: Turnover Taxation and State Aid Law’, HIGHLIGHTS & INSIGHTS ON EUROPEAN TAXATION 20 (2021).
- Parada, L., ‘Schedule 7: Hybrid and Other Mismatches’, BRITISH TAX REVIEW 4 (2021).
- Parada, L., ‘Tesco Global/C-323/18: Upholding the Hungarian Turnover Tax’, HIGHLIGHTS & INSIGHTS ON EUROPEAN TAXATION 11 (2020).
- Parada, L., ‘Vodafone Magyarország. Special Hungarian Tax on Turnover of Telecommunications Operators is Compatible with EU Law’, HIGHLIGHTS & INSIGHTS ON EUROPEAN TAXATION 10 (2020), pp. 32–45.

## BOOK REVIEWS

- Parada, L., Review of *Classifying Entities and the Meaning of "Tax Transparency": The UK Perspective* by Michael McGowan (Wolters Kluwer, 2023), BRITISH TAX REVIEW 5 (2023), pp. 760-763.

## SELECTED MAJOR PUBLICATIONS

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- Parada, L. and de la Feria, R., *Tax Avoidance: A General Theory of Anti-Avoidance Mechanisms* (OXFORD UNIVERSITY PRESS, 2026 forthcoming).
- Parada, L., *Double Non-Taxation and the Use of Hybrid Entities, Second Edition* (KLUWER LAW INTERNATIONAL, 2024), pp. 1-475.
- Parada, L., ‘Global Minimum Taxation: A Strategic Approach for Developing Countries’, COLUMBIA JOURNAL OF TAX LAW 15(2) (2024), pp. 187-211.
- Parada, L., ‘Full Taxation: The Single Tax Emperor's New Clothes’, 24 FLORIDA TAX REVIEW 2 (2021), pp. 729-783
- Mason, R. and Parada, L., ‘Company Size Matters’, BRITISH TAX REVIEW 5 (2019), pp. 610-650.
- Mason, R. and Parada, L., ‘The Legality of Digital Services Taxes in Europe’, 40 VIRGINIA TAX REVIEW 1 (2020), pp. 175-217.
- L. Parada, ‘U.N. International Tax Cooperation: The Terms of Reference Final Draft’, TAX NOTES INTERNATIONAL 116 (2024), pp. 771-782.

## RESEARCH IMPACT AND POLICY ENGAGEMENT

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### DIRECT POLICY INFLUENCE

#### **Member, Negotiating Team for Double Tax Conventions**

Appointed in November 2025 to negotiate the Curaçao–Luxembourg and Curaçao–Liechtenstein Double Tax Conventions (February–March 2026). Directly linked to academic research on tax treaty law, including my *BRITISH TAX REVIEW* article (2018).

#### **International Tax Compliance Task Force, Curaçao Ministry of Finance**

Member since October 2023, leading the implementation of OECD Pillar Two (Global Minimum Tax) legislation. Connected to research work on Pillar Two, including my article at *COLUMBIA JOURNAL OF TAX LAW* (2024).

#### **Advisory Work, Digital Cooperation Organisation (DCO)**

Expert advisor on promotion of inclusive and effective tax cooperation at the United Nations (2023–2025), directly linked to my work on international tax cooperation at the United Nations, including my articles at *TAX NOTES INTERNATIONAL* (2024) and *CARIBBEAN TAX LAW JOURNAL* (2025).

#### **Expert Advisor, International Consortium of Investigative Journalists (ICIJ)**

Collaborating on international tax avoidance investigations since 2020. Contributed to a domestic investigation on tax avoidance (US\$13.4 million) in Zimbabwe. I also contributed to the Pandora Papers investigation (2021). Both were directly connected to my work on tax avoidance, including my monograph with *WOLTERS KLUWER* (2018, 2024) and my forthcoming work with OUP (2026).

#### **Expert Advisor, The Investigative Desk**

Collaborated in the analysis written by The Investigative Desk in collaboration with Tax Justice Network Africa, which highlighted a \$93 million discrepancy in revenue reported by BAT Kenya (BATK) for 2017 and 2018. Work directly connected to my work on tax avoidance, including my monograph with *WOLTERS KLUWER* (2018, 2024) and my forthcoming work with OUP (2026).

### CITATIONS IN LEGAL AND POLICY DOCUMENTS

#### **Work cited by EU Advocate General Henrik Saugmandgaard Øe**

*BRITISH TAX REVIEW* article (2018) cited in opinion on Case C-342/20, *A SCPI v Veronsaajien oikeudenvälvontayksikkö*, ECLI:EU:C:2021:823 (fn. 3 and 4).

#### **US Congressional Research Service Report R45532**

Co-authored work with Professor Ruth Mason on digital services taxes cited in policy briefing (February 2019).

#### **Indonesian Tax Legislation**

Monograph on hybrid entities (Kluwer 2018 and 2024) and edited book on corporate group debt finance (Kluwer *Eucotax* 2020) directly influenced the drafting and implementation of new corporate taxation rules as part of Indonesia's Fiscal Policy Agenda 2030.

## **KNOWLEDGE TRANSFER AND TRAINING**

### **Annual Tax Treaty Workshop, Indonesia**

Agreement with the Government of Indonesia, GIZ, National Fiscal Policy Agency (BKF), and LPEM FEB UI to deliver five-day annual training for Indonesian tax officials on tax treaty matters (2022–2023).

### **European Parliament and Commission Training**

Training staff from the European Parliament and European Commission on Value Added Tax and Digital Taxation (Tax Foundation Europe, November 2025).

### **Expert Advice, Kingdom of Saudi Arabia**

Provided expert guidance on the implementation of global minimum effective corporate income tax (2022).

### **Indonesian Fiscal Agency Training**

Training for officials of the Fiscal Policy Agency (BKF) and the Directorate General of Taxes (DGT) on anti-avoidance and tax treaties (2023).

## **PUBLIC ENGAGEMENT (SELECTED)**

Regular expert commentary published in Bloomberg Tax, Law360, El País (Uruguay), and Kluwer International Tax Blog. Appearances on VatVocate Podcast, Cross Border Tax Radio, Tax Stories (Apple Podcast), and TRT World News London.

## **SELECTED INTERNATIONAL SCHOLARLY PRESENTATIONS (2024–2025)**

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### **KEYNOTE ADDRESSES**

#### **GGI Global Alliance Annual Conference, International Tax Practice Group, Zurich**

*"Global Minimum Taxation and the New Metrics of Competitiveness"*

30 October 2025

#### **First Annual Conference of the Singapore Tax Academy Research Initiative, Singapore Management University**

*"Levelling the Playing Field: Competitiveness Beyond Pillar Two"*

11 August 2025

#### **Middlesex University Dubai (online)**

*"Levelling the Playing Field: Competitiveness Beyond Pillar Two"*

2 October 2025

#### **TRATAX WTS, Kuala Lumpur, Malaysia**

*"New Global Economic Scenario for Investments"*

25 April 2025

#### **Instituto de Estudios Fiscales, Ministry of Finance, Madrid**

*"International Cooperation at the United Nations"*

25 November 2024

#### **Seminar celebrating the Curaçao–Suriname Double Taxation Agreement, Willemstad, Curaçao**

*"Tax Policy, Tax Treaties, and the Allocation of Taxing Powers"*

22 October 2024

## **OTHERS SELECTED INTERNATIONAL SCHOLARLY PRESENTATIONS (2024–2025)**

- University of Luxembourg | 26 November 2025
- International Fiscal Association, London | 2 November 2025
- University of Curaçao | 10 November 2025
- Chinese University of Hong Kong (CUHK) | 9 September 2025
- Latin American Tax Policy Forum (online) | 15 October 2025
- Singapore Tax Academy | 13 August 2025
- 8th IFA APAC Annual Regional Conference, Kuala Lumpur | 29–30 April 2025
- East China University of Political Science and Law, Shanghai | 22 April 2025
- XV IFA LATAM Annual Regional Conference | 21 May 2025
- University of Montevideo | 7 May 2025
- IFA European Region Conference | 21 March 2025
- Max Planck Institute for Tax Law and Public Finance (online) | 9 November 2024
- Universidad de Buenos Aires | 16 October 2024
- 4th Turkish German Biennial on International Tax Law, Istanbul | 22 November 2024

Additional invited presentations (2018–2023): 50+ presentations at leading institutions, including the University of Oxford, the London School of Economics, Tokyo University, Ritsumeikan University, Hitotsubashi University, and other premier international universities. Complete presentation list available upon request.

## **GUEST LECTURES (2024-2025)**

- University of Luxembourg | 28 November 2025
- University of Virginia School of Law (online) | 6 November 2025
- Tax Foundation Europe, Brussels | 3 November 2025
- Graduate Law Centre, Chinese University of Hong Kong | 10 September 2025

## **ADMINISTRATIVE AND LEADERSHIP ROLES**

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- Director, Centre for Business Law and Practice (CBLP), Leeds (strategy, staff support, events, budgets)
- UK Deputy Representative at the European Association of Tax Law Professors (EATLP) (representing UK tax law professors before the EATLP; attending the annual general assembly meetings, academic committee, and coordinating UK authors for the annual book).
- Module leadership for large LLB courses (Commercial Law, Company Law at Leeds), including exam boards, assessment design, and team coordination
- Module leadership for LLM courses at King's College London (EU tax law; Global Minimum Tax; Tax Policy practice project)
- Organisation of major seminars and conferences – e.g., CUHK/KCL Tax Policy conference; STARI events; Indiana/Leeds Summer Tax Workshops Series

## **CITIZENSHIP AND PASTORAL MENTORING**

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- Member of the Impact and Knowledge Exchange Sub-Committee at King's College London (strategy, funding, knowledge exchange beyond academia)
- Panel member in the periodic curriculum review for BSc Sport and Exercise Medical Sciences, at the Faculty of Life Science and Medicine, King's College London

- Personal academic tutor at King’s College London– 21 students (2024-2025)
- Personal academic tutor at the University of Leeds– 50+ students (2020-2024)
- Dissertation supervision (LLB/LLM dissertations, PhDs) with individual informal mentoring
- Support for international and first-generation students at Leeds and King’s College London (e.g., participation in celebrations like Lunar New Year for the Chinese cohort; informal meetings with Latin American students).

## **PROFESSIONAL SERVICE AND MEMBERSHIPS**

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- International Fiscal Association (IFA), UK Branch
- European Association of Tax Law Professors (EATLP) – UK Deputy Representative
- Society of Legal Scholars (UK)
- Tax Committee of Experts, Joint Italian Arab Chamber of Commerce (JIACC)
- Tax Committee of Experts, Gulf Cooperation Council (GCC)
- Max Planck Institute for Tax Law and Public Finance Alumni
- Chilean Bar Association (Member)
- American Bar Association (Former Member)

## **LANGUAGES**

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- Spanish – Native Language
- English – C2 Level (Reading, Speaking, Writing)
- German – C1 Level (Reading, Speaking, Writing)
- Italian – C1 Level (Reading, Speaking, Writing)
- Portuguese – C1 Reading, B1 Speaking/Writing

## **REFERENCES**

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Any additional references can be provided on request.