



## PERSONAL INFORMATION

Surname(s) / First name(s)	Stjepan Gadzo
Address(es)	Radnicka 5, Rijeka, Republic of Croatia
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E-mail(s), Web address(s)	sgadzo@pravri.hr
Nationality(-ies)	Croatian
Date of birth	20.04.1987

## WORK EXPERIENCE

Dates (from – to)	01.02.2011. onwards
Employer	University of Rijeka, Faculty of Law
Type of business or sector	higher education
Occupation or position held	<ul style="list-style-type: none"> <li>• Assistant Professor (from 01.11.2018)</li> <li>• Postdoctoral Researcher (01.11.2016. – 31.10.2018)</li> <li>• Research Assistant (01.02.2011. – 31.10.2016)</li> </ul>
Main activities and responsibilities	<ul style="list-style-type: none"> <li>• Legal research for the purposes of scientific research project "<i>Protection of beneficiary on the Croatian/European financial services market</i>" (project no. 115-1151212-2498, approved by The Ministry of Science, Education and Sports of the Republic of Croatia;</li> <li>• Legal research for the purposes of scientific research project "<i>Legal Aspects of Corporate Acquisitions and Knowledge Driven Corporate Restructuring</i>", approved in 2015 and financed by the Croatian Science Foundation (project no. 9366)</li> <li>• member of the Chair of Financial Law – main activities and responsibilities: 1) teaching at undergraduate and graduate level (within the following courses: Financial Law and Financial Science, Tax Law, International Financial Law, Financing of Public Administration); 2) research (in the areas of Public Revenue Law, Tax Law, Budget Law, International Tax Law, etc.); 3) supervision of students' work, including written or oral evaluation of the learning outcomes.</li> </ul>

## EDUCATION

Date	30.03.2011. – 09.05.2016.
Place of education	Zagreb
Name and type of organisation providing education	Faculty of Law University of Zagreb
Title or qualification awarded	Doctor of Law  <i>Title of the doctoral thesis: "Nexus requirements for taxation of non-residents' business income: a normative evaluation in the context of the global economy"</i>
Date	18.07.2005. – 12.10.2010.
Place of education	Rijeka
Name and type of organisation providing education	Faculty of Law University of Rijeka
Title or qualification awarded	Master of Law

## TRAINING

Year	18.09.2017 - 18.03.2018.
Place of training	Amsterdam, Netherlands
Name and type of organisation providing training	International Bureau of Fiscal Documentation (IBFD)
Principal subjects/Occupational skills covered	Postdoctoral fellowship
Year	19.06.-28.06.2017.
Place of training	Vienna, Austria
Name and type of organisation providing training	Institute for Austrian and International Tax Law, Vienna University of Economics and Business
Principal subjects/Occupational skills covered	Research for the purposes of scientific research project " <i>Legal Aspects of Corporate Acquisitions and Knowledge Driven Corporate Restructuring</i> "
Year	01.02.-30.03.2015.
Place of training	Munich, Germany
Name and type of organisation providing training	Max Planck Institute (MPI) for Tax Law and Public Finance
Principal subjects/Occupational skills covered	Research for the purposes of doctoral thesis (funded by the MPI scholarship)
Year	18.05.-22.05.2015.
Place of training	Amsterdam, Netherlands
Name and type of organisation providing training	International Bureau of Fiscal Documentation (IBFD)
Principal subjects/Occupational skills covered	Research for the purposes of doctoral thesis
Year	15.09.-15.11.2014.
Place of training	Vienna, Austria
Name and type of organisation providing training	Institute for Austrian and International Tax Law, Vienna University of Economics and Business
Principal subjects/Occupational skills covered	Research for the purposes of doctoral thesis (funded by the Erasmus+ programme)
Year	01.05.-30.06.2013.
Place of training	Vienna, Austria
Name and type of organisation providing training	Institute for Austrian and International Tax Law, Vienna University of Economics and Business
Principal subjects/Occupational skills covered	Research project entitled " <i>The impact of CCCTB Directive on harmonization of company taxation in the EU</i> " (funded by the OeAD Ernst Mach Grant)
Year	September 2012
Place of training	Durres, Albania
Name and type of organisation providing training	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, South East European Law School Network (SEELS)
Principal subjects/Occupational skills covered	Training <i>Harmonisation of South East European States' Legislation with the EU Law</i>
Year	July 2010
Place of training	Vienna, Austria
Name and type of organisation providing training	Institute for Austrian and International Tax Law, Vienna University of Economics and Business
Principal subjects/Occupational skills covered	Participation in the <i>CEE Vienna International Tax Law Summer School 2010</i> .

## AWARDS AND HONOURS

Award title	National Award for Science 2018
Awarding body	The Croatian Parliament ( <i>Hrvatski sabor</i> )
Year	2019
Award title	European Academic Tax Thesis Award 2017
Awarding body	The European Association of Tax Law Professors (EATLP) and the European Commission
Year	2017
Award title	Rector's Award
Awarding body	Rector of the University of Rijeka
Year	2010
Award title	Dean's Award
Awarding body	Dean of Faculty of Law, University of Rijeka
Year	2010

## LIST OF PUBLICATIONS

Title	Croatia (co-author: Nataša Žunić Kovačević), in: Basaran, F & Hey, J., <i>Tax Transparency</i>
Type of publication	book chapter
Publisher	IBFD, Amsterdam
Year	2019
Pages	431-452
Title	New Nexus for the Digital Economy: An Analysis of Digital, Revenue-Based and User-Based Factors, in: Pistone, P. & Weber, D. (eds.), <i>Taxing the Digital Economy: The EU Proposals and Other Insights</i>
Type of publication	book chapter
Publisher	IBFD, Amsterdam
Year	2019
Pages	91-117
Title	Retroactive application of the rules on piercing the corporate veil in tax matters: an analysis of Croatian administrative and judicial practice ( <i>Retroaktivna primjena pravila o proboju pravne osobnosti u poreznim stvarima: analiza upravnosudske i ustavnosudske prakse</i> ) (co-author: Nataša Žunić-Kovačević)
Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta Sveučilišta u Rijeci [ <i>Collected Papers of the Law Faculty of the University of Rijeka</i> ], 40(1)
Year	2019
Pages	345-380
Title	Croatia: Sports and Taxation - selected issues (co-author: Vanja Smokvina)
Type of publication	Journal article
Journal	Global Sports Law and Taxation Reports
Year	2019
Pages	49-52
Title	Tax-related risks of mergers and acquisitions in Croatia: drawing the line between legitimate business restructuring and aggressive tax planning (co-author: Nataša Žunić-Kovačević)
Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta Sveučilišta u Rijeci [ <i>Collected Papers of the Law Faculty of the University of Rijeka</i> ], 39(4)
Year	2018
Pages	1731-1749

Title	The Sale of IP Rights, in: Verlinden, I., Bakker, A. (eds.), <i>Mastering the IP Life Cycle from a Legal, Tax and Accounting Perspective</i>
Type of publication	book chapter
Publisher	IBFD, Amsterdam
Year	2018
Pages	479-493
Title	Nexus requirements for taxation of non-residents' business income: a normative evaluation in the context of the global economy
Type of publication	book
Publisher	IBFD, Amsterdam
Year	2018
Title	Oporezivanje dobiti multinacionalnih kompanija i pravo državnih potpora Europske unije: studija "slučaja Apple" ( <i>Taxation of Multinational Companies in Light of the EU State Aid Law: the Analysis of the "Apple Case"</i> )
Type of publication	Journal article
Journal	Pravni vjesnik, 34(1)
Year	2018
Pages	97-124
Title	The Principle of 'Nexus' or 'Genuine Link' as a Keystone of International Income Tax Law: A Reappraisal
Type of publication	Journal article
Journal	Intertax 46(3)
Year	2018
Pages	1-16
Title	Tax Procedure Law in Transition: Croatian Experience, in: Milosavljević, B., Jevremović Petrović, T. & Živković, M. (eds.), <i>Law and Transition: Collection of Papers</i>
Type of publication	chapter in a book
Publisher	University of Belgrade, Faculty of Law
Year	2017
Pages	177-189
Title	Tax Rulings and EU State Aid Law: Lessons for Croatia (co-author: Nataša Žunić-Kovačević), in: Potocan, V., Kalinic, P & Vuletic, A. (eds.), <i>Economic and Social Development (Book of Proceedings), 26th International Scientific Conference on Economic and Social Development - "Building Resilient Society"</i>
Type of publication	chapter in a book
Publisher	University North, Koprivnica
Year	2017
Pages	544-554
Title	Effective international information exchange as a key element of modern tax systems: promises and pitfalls of the OECD's common reporting standard (co-author: Irena Klemenčić)
Type of publication	Journal article
Journal	Public Sector Economics, 41(2)
Year	2017
Pages	207-226
Title	Porezna amnestija kao instrument porezne politike ( <i>Tax Amnesty as an Instrument of Tax Policy</i> ) (co-author: Nataša Žunić-Kovačević)
Type of publication	Journal article
Journal	Društvena istraživanja: journal for general social issues, 26(3)
Year	2017
Pages	101-122
Title	Razmjena informacija u poreznim stvarima: analiza hrvatskog normativnog okvira u svjetlu zahtjeva FATCA-e ( <i>Exchange of information in tax matter: the analysis of Croatian legal framework in the light of FATCA</i> ) (co-author: Marko Meštrovic)

Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta Sveučilišta u Rijeci [ <i>Collected Papers of the Law Faculty of the University of Rijeka</i> ], 37(3)
Year	2016
Pages	1253-1285
Title	Cross-border transfer of company's seat and exit taxation in the European Union (co-authors: Žunić Kovačević, Nataša; Jurić, Dionis), in: Przygoda, M. et al. (eds), <i>Economic and Social Development (Book of Proceedings) – "Managerial Issues in Modern Business"</i>
Type of publication	chapter in a book
Publisher	University North, Koprivnica
Year	2016
Pages	171-180
Title	Proposals for reform of the agency permanent establishment concept: examination of BEPS Action 7 (co-author: Nataša Žunić-Kovačević), in: Kandžija, V., Kumar, A. (eds.), <i>Economic integrations, competition and cooperation: Accession of the Western Balkan Region to the European Union</i>
Type of publication	chapter in a book
Publisher	CEMAFI International, Nice
Year	2016
Pages	509-526
Title	Problem 'bankrota' hrvatskih lokalnih jedinica: stanje i perspektive u kontekstu europeizacije sustava višerazinskog upravljanja ( <i>Municipal insolvency in Croatia: current state and prospects in the light of the Europeanization of multilevel governance</i> , co-authors: Dana Dobrić; Dejan Bodul)
Type of publication	Journal article
Journal	Godišnjak Akademije pravnih znanosti Hrvatske ( <i>Croatian Academy of Legal Sciences Yearbook</i> ), 7(1)
Year	2016.
Pages	290-340
Title	General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World? – National Report Croatia (co-authors: Žunić-Kovačević Nataša, Klemenčić Irena, Hodžić Sabina)
Type of publication	chapter in a book
Publisher	IBFD
Year	2016
Pages	205-218
Title	Položaj javnopravnih tijela u novom hrvatskom sustavu poreza na dodanu vrijednost ( <i>The Position of Public Bodies in the New Croatian System of Value Added Tax</i> )
Type of publication	Journal article
Journal	Hrvatska i komparativna javna uprava ( <i>Croatian and Comparative Public Administration</i> ), 15(4)
Year	2015
Pages	847-874
Title	Prilog istraživanju sadržaja načela pravednosti kao kriterija evaluacije normi međunarodnog poreznog prava ( <i>Examination of the principle of equity as a criterion for normative analysis of the rules of international tax law</i> )
Type of publication	Journal article
Publisher	Pravni vjesnik ( <i>Journal of law and social sciences of the Law Faculty of University J.J. Strossmayer in Osijek</i> ), 32(1)
Year	2015
Pages	131-155

Title	Nematerijalna imovina multinacionalnih korporacija u kontekstu međunarodnog poreznog prava ( <i>Tax Treatment of Multinational Companies' Intangible Assets: International Tax Law Perspective</i> )
Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta u Zagrebu ( <i>Collected Papers of the Zagreb Law Faculty</i> ), 65(6).
Year	2015
Pages	743-773
Title	Primici fizičkih osoba ostvareni u virtualnim svjetovima i teorijski okvir oporezivanja dohotka ( <i>Earnings derived from virtual worlds in the light of the theoretical underpinnings of personal income tax</i> ) (co-authors: Jengiđ Anamarija, Jerđinović Ana). In: Mihelđić, G. et al. (eds.), Proces preobrazbe hrvatskoga visokoobrazovnog sustava: Zbornik koautorskih radova nastavnika Pravnog fakulteta Sveučilišta u Rijeci i studenata
Type of publication	Chapter in a book
Publisher	Faculty of Law, University of Rijeka
Year	2014
Pages	291-318
Title	Time to stop avoiding the tax avoidance issue in Croatia? A proposal based on the recent developments in the European Union (co-author: Klemenđić Irena)
Type of publication	Journal article
Journal	Financial Theory and Practice, 38(3)
Year	2014
Pages	277-302
Title	Komunalna naknada u RH i njezino pozicioniranje u odnosu na teoretske i normative koncepte financijskog prava ( <i>Examination of the Croatian utility charge in the light of theoretical and normative concepts of public finance law</i> ) (co-author: Źunić-Kovačević Nataša)
Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta Sveučilišta u Rijeci [ <i>Collected Papers of the Law Faculty of the University of Rijeka</i> ], 35(1)
Year	2014
Pages	245-270
Title	Institut zakonskog poreznog jamstva nakon novele Općeg poreznog zakona 2012.: «Proboj pravne osobnosti» trgovačkih društava u slučaju zloporabe prava ( <i>The Statutory Tax Guarantee in the light of General Tax Act Amendments' 2012.: Piercing the Corporate Veil For Tax Purposes</i> ) (co-author: Źunić-Kovačević Nataša)
Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta Sveučilišta u Rijeci [ <i>Collected Papers of the Law Faculty of the University of Rijeka</i> ], 34(1)
Year	2013
Pages	393-416
Title	Oporezivanje elektroničke trgovine porezom na dodanu vrijednost: poreznopravni okvir Europske unije ( <i>Value Added Taxation of Electronic Commerce: The EU Legal Framework</i> )
Type of publication	Journal article
Journal	Zbornik Pravnog Fakulteta Sveučilišta u Rijeci [ <i>Collected Papers of the Law Faculty of the University of Rijeka</i> ], 33(2)
Year	2012
Pages	803-843
Title	Zlouporeba pogodnosti iz Direktive o spajanjima u praksi Europskog suda ( <i>ECJ case-law on abuse of the benefits provided by the Merger Directive</i> )

Type of publication	Article in a book: Bodiroga - Vukobrat, Nada, Đerđa, Dario, Pošćić, Ana: Zbirka presuda Europskog suda (Izbor recentne prakse) ( <i>The Selection of Cases of the European Court of Justice (Recent Case Law)</i> )
Publisher	Inženjerski biro d.d., Zagreb
Year	2011
Pages	282-298

## CONFERENCE PRESENTATIONS

Presentation title	Application of CFC rules to cross-border situations where a DTT is concluded with a non-EU state
Conference	Controlled Foreign Company Legislation
Place and time	Rust, Austria, July 4 <sup>th</sup> –6 <sup>th</sup> 2019
Presentation title	Taxpayers' Right to Equal Treatment: The Practice of European Constitutional Courts and the ECHR between a Subjective and an Objective Standard
Conference	4th International Conference on Taxpayer Rights – Taxpayer Rights in the Digital Age: Implications for Transparency, Certainty, and Privacy
Place and time	Minneapolis, USA, May 22 <sup>nd</sup> – 24 <sup>th</sup> 2019
Presentation title	Selected issues from the Croatian experience
Conference	The dialogue between European and National Courts in Tax Matters - <i>Il dialogo tra le Corti europee e nazionali in materia tributaria</i>
Place and time	Salerno, Italy, June 28 <sup>th</sup> – June 29 <sup>th</sup> 2019
Presentation title	Retroaktivna primjena pravila o proboju pravne osobnosti u poreznim stvarima: analiza upravnosudske i ustavnosudske prakse ( <i>Retroactive application of the rules on piercing the corporate veil in tax matters: an analysis of Croatian administrative and judicial practice</i> )
Conference	25. savjetovanje pravnika „Petar Simonetti (Vlasništvo – obveze – postupak)“ // 25 <sup>th</sup> Lawyers Conference “Petar Simonetti (Ownership – Obligations – Procedure)”
Place and time	Poreč, Croatia, 10-12 April 2019.
Presentation title	Porezni rizici spajanja i preuzimanja trgovačkih društava u Hrvatskoj: gdje je granica između legitimnog poslovnog restrukturiranja i agresivnog poreznog planiranja? ( <i>Tax-related Risks of Mergers and Acquisitions in Croatia: Drawing the Line Between Legitimate Business Restructuring and Aggressive Tax Planning</i> )
Conference	Korporativne akvizicije i restrukturiranje trgovačkih društava – u susret novoj korporativnoj kulturi ( <i>Corporate acquisitions and companies restructuring – Towards a new corporate culture</i> )
Place and time	Rijeka, Croatia, 19 <sup>th</sup> –20 <sup>th</sup> October 2018
Presentation title	New nexus for digital economy: an analysis of digital, revenue-based and user-based factors
Conference	ACTL-IBFD-Conference “Taxing the digital economy: the EU proposals and other insights”
Place and time	Amsterdam, Netherlands, June 28 <sup>th</sup> – June 29 <sup>th</sup> 2018
Presentation title	Value creation principle of international tax law
Conference	IBFD Postdoctoral International Tax Forum (PITF)
Place and time	Amsterdam, Netherlands, April 30 <sup>th</sup> – May 2 <sup>nd</sup> 2018
Presentation title	BEPS Paradigm of Value Creation: The Holy Grail of International Tax Law or a Deceptive Mirage?
Conference	Max Planck European Postdoctoral Conference on Tax Law
Place and time	Munich, Germany, January 15-16 <sup>th</sup> 2018
Presentation title	Nexus requirements for taxation of non-residents' business income: a normative evaluation in the context of the global economy
Conference	EATTA seminar for the officials of the European Commission (EC)

Place and time	Brussels, Belgium, October 23 <sup>rd</sup> 2017
Presentation title	Inconsistencies in the implementation of BEPS which will create new loopholes and offer new tax planning opportunities
Conference	Implementing Key BEPS Actions: Where do we stand
Place and time	Rust, Austria, June 28 <sup>th</sup> – July 1 <sup>st</sup> 2017
Presentation title	Tax procedure law in transition: Croatian experience
Conference	Law and Transition
Place and time	Belgrade, Serbia, March 23-24 <sup>th</sup> 2017
Presentation title	Cross-border transfer of company's seat and exit taxation in the European Union
Conference	17th International Scientific Conference on Economic and Social Development – “Managerial Issues in Modern Business”
Place and time	Warsaw, Poland, October 20-21 <sup>th</sup> 2016
Presentation title	Effective international information exchange as a key element of modern tax systems: Promises and pitfalls of the OECD's common reporting standard
Conference	Public Sector Economics
Place and time	Zagreb, Croatia, October 15 <sup>th</sup> 2016
Presentation title	Problem bankrota lokalnih jedinica u kontekstu proeuropskih reformi lokalnog upravljanja ( <i>Municipal insolvency in the context of europeanization of local government</i> )
Conference	Izazovi djelovanja hrvatskog javnog sektora u Europskoj uniji
Place and time	Osijek, Croatia, June 18-19 2015.
Presentation title	Nexus requirements in the taxation of non-residents' business income: conceptual reconsideration in the global economy context
Conference	IBFD Doctoral Meeting for Students of International and Comparative Tax Law 2015
Place and time	Amsterdam, Netherlands, May 20-22 2015.
Presentation title	Proposals for reform of the agency permanent establishment concept: examination of BEPS Action 7
Conference	10th International Scientific Conference: Economic Integrations, Competition and Cooperation
Place and time	Opatija, Croatia, April 22-24 2015.
Presentation title	National Report: Croatia
Conference	General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?
Place and time	Rust, Austria, July 3-5 2014.
Presentation title	Time to stop avoiding the tax avoidance issue in Croatia? A proposal based on the recent developments in the European Union
Conference	Tax Reforms: Experiences and Perspectives
Place and time	Zagreb, Croatia, 20.06.2014.
Presentation title	Komunalna naknada u RH i njezino pozicioniranje u odnosu na teoretske i normativne koncepte financijskog prava ( <i>Examination of the Croatian utility charge in the light of theoretical and normative concepts of public finance law</i> )
Conference	20. savjetovanje pravnika „Petar Simonetti (Vlasništvo – obveze – postupak)“ [20th Lawyers Conference “Petar Simonetti (Ownership – Obligations – Procedure)”]
Place and time	Poreč, Croatia, 9- 11 April 2014.
Presentation title	Institut zakonskog poreznog jamstva nakon novele Općeg poreznog zakona 2012.: «Proboj pravne osobnosti» trgovačkih društava u slučaju zloporabe prava ( <i>The Statutory Tax Guarantee in the light of General Tax Act Amendments' 2012.: Piercing the Corporate Veil For Tax Purposes</i> )



Conference	19. savjetovanje pravnika „Petar Simonetti (Vlasništvo – obveze – postupak)“ [19th Lawyers Conference “Petar Simonetti (Ownership – Obligations – Procedure)”]
Place and time	Poreč, Croatia, 17- 19 April 2013.

### PERSONAL SKILLS AND COMPETENCIES

Mother tongue(s)	Croatian
Language	English
Speaking	C2
Writing	C2
Understanding (listening and reading)	C2
Language	German
Speaking	B1
Writing	B1
Understanding (listening and reading)	B1

### TECHNICAL SKILLS AND COMPETENCIES

PC skills (MS Windows, MS Office).
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### DRIVING LICENCE(S)

Category B
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