



Prof. Eli Gilbai - Curriculum Vitae

Personal details:

Academic Degrees: professor.

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Chair and Academic Manager of M.B.T – Master of Business Taxation program at the College of Management

Chair of tax studies - Business School of Tel Aviv University

Short Curriculum Vitae:

J.S.D (Awarded in 2003) - Tel Aviv University Law Faculty. Dissertation subject: "Taxation of Holding Companies and Group Companies", advised by Prof. Itzhak Hadari & Prof. Dan Givoli.

LL.M. - Tel Aviv University Law Faculty.

LL.B. - Bar Ilan University Law School.

B.A. - Accounting and Economics, Tel Aviv University, Business School and school of social studies.

Academic Ranks and Tenure in Institutes of Higher Education:

Dates	Institution and Department	Rank/Position
1992-1994	School of Management, Tel-Aviv University	Assistant
1995-2003	Business school, the College of Management	Lecturer
1994-nowadays	School of Management, Tel-Aviv University	Lecturer
1998-1999	Law School, Bar Ilan University	Lecturer
1998-2000	Law School, The Hebrew University of Jerusalem	Lecturer
1998-2003	Law School, Tel-Aviv University	Lecturer
2003- 2004	Business school + Law school, the College of Management	Lecturer
2004-nowadays	Business school + Law school, the College of Management	Senior lecturer

Offices in Academic Administration

1. 2000 - Nowadays: Chair of tax studies. School of Management, Tel Aviv University
2. 2005 - Nowadays: Chair of tax studies. Graduate Business School, College of Management
3. 2011 - Nowadays: Academic director of MBT program, College of Management

Professional license: CPA (Israel) and ADV (Israel)

Experience:

Since 2003 – Prof. Eli Gilbai - Law Firm. The firm specializes in Tax Law (International Tax, Corporate Tax, Income Tax, V.A.T, etc.) and Commercial law. The firm represents clients in court and in proceedings with the ITA and the Finance committee of the Knesset. Among the office clients are leading entities of the Israeli business world, such as insurance companies, major banks, public companies and government corporations.

In the past, different positions in the Israeli tax authority for more than 13 years, including:

- Vice income tax assessor for major factories, managed about 50 advocates and accountants. The position included responsibility of ongoing taxation of the largest corporations in Israel. The assessment process includes vast capital transactions in stock exchanges in Israel and abroad. More over, the position included issuing of Tax rulings prior to major deals. Part of the said rulings demanded valuating and economical understanding of the Israeli and foreign capital markets, and sophisticated transactions regarding securities and financial derivatives.
- Manager of Receivership, liquidation and bankruptcy division of the ITA Commission. The position included responsibility of taxation the event of corporate termination. This requires, among others, the use of economic tools for valuating the tax liability arising from the liquidation of companies.

Scholarly Positions and Activities outside the Institution

Active Roles

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Membership

1. 1994 - Nowadays: A member of the Institute of CPA in Israel.
 2. 1997- Nowadays: a member of The Israeli bar
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Invited Lectures\ Colloquium Talks

Year	Place of Lecture	Name of Forum	Presentation/Comments
2015	Tel Aviv	Israeli Directors Union	Detection of tax issues from financial statements
2015	Tel Aviv University	STEP – The Society of Trust & Estate Practitioners.	Trust & Estate taxation in Israel and abroad
2015	Tel Aviv University	LAHAV Executive Education	Basics of individual taxation Basics of company taxation Basics of international taxation

Research Grants

Grants Awarded

Role in Research	Co-Researchers	Topic	Funded by/ Amount	Year
PI	non	The relationship between tax law and accounting	the College of Management	2012

Scholarships, Awards and Prizes

Year	Name of Institution
1999	The Joseph Kasirier institute, Tel Aviv University –scholarship
2000	The Joseph Kasirier institute, Tel Aviv University –scholarship
1996-nowadays	Each year – excellence diploma – from the business school's dean – teaching quality

Teaching

Courses Taught in Recent Years

Year	Course Name	Type: Lecture/Seminar/Workshop/ High Learn Course/Introduction	Degree	No. of Students
2004-2018	Tax law	Lecture	B.A., M.A.	40
2004-2018	International taxation	Lecture	B.A., M.A.	40 – College of Management 70 – Tel Aviv University
2004-2018	Taxation of Corporation	Lecture	B.A., M.A.	40 – College of Management 70 – Tel Aviv University
2009-2018	Legal and Economic Analysis of The Israeli Tax Authority's Pre- Ruling Decisions	Seminar	M.A.	40
2004-2018	Hi-tech Taxation	Lecture	B.A., M.A.	40
2013-2016	VAT and indirect Taxation	Lecture	B.A., M.A.	40
2004-2016	Taxation of Capital Profit	Lecture	B.A., M.A.	40
2004-2018	Introduction to Taxes	Lecture	B.A., M.A.	40
2004-2006	Capital taxation	Lecture	B.A.	70
2004-2006	Tax law	Lecture	B.A.	70
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Professional Experience

Period	Institute	Department	Function
1991-1994	Tax assessor's office, Tel-Aviv 4	Companies' division	Tax supervisor
1995-1996	Israel Tax commissionership	Receivership, liquidation and bankruptcy division	Manager of the division
1997	Israel Tax commissionership	Legal division	
1998-2004	Israel Tax commissionership	Tax Assessor's office – Large enterprises	Deputy of tax assessor – large enterprises, managed and supervised on 50 Lawyers and accountants
2005	Privet law firm		Attorney, Legal adviser concerning tax matters

Publications:

A. Ph.D. Dissertation

E. Gilbai, Taxation of Holding Companies and group Companies [Hebrew]. Submitted to the Tel Aviv University, 2003. Supervised by Professor Dan Givoli and Professor Itzhak Suari. (For publication, see scientific books below).

Book -

- **E. Gilbai**, **Taxation of Holding Companies and Group Companies**, Tel Aviv, Ronen Publishing 2003 (365 p.)

The book deals with the issue of taxation of holding companies and group companies' at accounting, economic and legal aspects from macro level, with an emphasis on global and international aspects.

Articles in Refereed Journals

Published in Academic Journals

1. **E. Gilbai**, Legal Aspects in Light of the New Companies Act [Hebrew], *The Joseph Kasierer Institute for Research in Accounting - Tel Aviv University*, 2001.
2. J. Hadari & **E. Gilbai**, Aspects in Holding Companies' Activity [Hebrew], *The Joseph Kasierer Institute for Research in Accounting - Tel Aviv University*. (Co-authors).
3. **E. Gilbai**, Model Taxation of Companies and the Effect of Amendment 132 of the Income Tax Ordinance (Rabinowitz Committee Amendment) [Hebrew], *The Joseph Kasierer Institute for Research in Accounting - Tel Aviv University*.
4. Professor Yoram Eden (CPA) & **E. Gilbai** (Adv., CPA), CPA Liability in Respect to the Client's Tax Reconciliation Statement [Hebrew], *Hapraklit*, August 2013. (Co-authors)
5. **E. Gilbai**, Provisions in Accounting and in Tax Law [Hebrew], *Mishpatim, Volume 46*, 2017

Published in Professional Journals

6. **E. Gilbai**, Taxation of Building Contractors According to the Income Tax Ordinance Following the Publication of Accounting Standard 2 Regarding Building Contractors
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- [Hebrew], *Taxes bi-monthly journal*, Volume XIII/6 (May 2012)
7. **E. Gilbai**, T. Ginal, Capitalization of Interest Incomes to Fixed Assets - Tax Aspects [Hebrew], *Taxes bi-monthly journal*, Volume XIII/4 (Co-authors) - (May 2012)
 8. **E. Gilbai**, G. Ktaz, Tax on Dividend Distributions in Kind [Hebrew], *Taxes bi-monthly journal*, Volume XIV/6 (Co-authors) (May 2012)
 9. **E. Gilbai**, Aspects of Equity in the New Companies Act [Hebrew] , *Taxes bi-monthly journal*, Volume XIV/3. (May 2012)
 10. **E. Gilbai**, Tax Consequences of Adopting IFRS: Investment Property as a Test Case, *Tax Notes International*, November 2014.
 11. **E. Gilbai**, Taxation versus IFRS: Investment Property as a Test Case (Part 1), *The Practical Tax Lawyer*, February 2015.
 12. **E. Gilbai**, Provisions in Accounting Practice and Tax Law, *The British Tax Review*, 2015
 13. **E. Gilbai**, IFRS and Tax Law: Provisions for Contingent Liabilities in IFRS Accounting Practice and Tax Law (part 1), *Journal of International Taxation*, Volume 27, 2016.
 14. **E. Gilbai**, IFRS and Tax Law: Provisions for Contingent Liabilities in IFRS Accounting Practice and Tax Law (part 2), *Journal of International Taxation*.
 15. **E. Gilbai**, Taxation versus IFRS: Investment Property as a Test Case (Part 2), *The Practical Tax Lawyer*

Summary of My Research Activities and Future Plans

Latest research: IFRS (International Financial Reporting Standards) impact on tax laws. The research examines the connection between accounting rules and normative and/or economic principles of the tax laws. Among others, the research examines how fiscal systems around the world are dealing with the taking effect of the International Financial Reporting Standards.

The research includes specific examination of different international accounting standards (such as IAS 36, IAS 2, IAS 18 etc), and general aspects of the implications of the new accounting climate, as reflected in IFRS on taxation.
