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:


Articles:

1) On the effective lack of international cooperation on tax issues with offshore jurisdictions, "Monitor of Customs and Tax Law", 2015, No. 10.


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.

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.


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.


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:

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.


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.


11) Having renegotiated the double-taxation treaty, other means of optimization must be sought, „Accounting Bulletin“, 2011, No. 20.


14) In-kind contribution of shares versus VAT, „Accounting Bulletin“, 2012, No. 4.


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.

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


2) “Tax optimization” Training, Zakopane, 7-8.03.2012, Organized by: Instytut Studiów Podatkowych Modzelewski i Wspólnicy 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.;


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 training 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.;


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.;


[Signature: Robert Nawrot]