

Eleni Apostolidou

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EDUCATION

Ph.D., Private Law, Business Taxation, Paris I Pantheon Sorbonne, Paris, 2015.

Thesis on “The introduction of an EU Financial Transaction Tax through the Enhanced Cooperation”, in English, mention “Très Honorable”, direction of Pr. Daniel Gutmann.

Research Stay, international taxation, Institute of International and Austrian Tax Law, Vienna, Austria 2013 (9 months), 2013.

Attendance of the WU Doctoral program

Master’s in Public Management, Tax Administration, University of Dauphine, Paris, 2007.

Master’s in Public Law, Fiscal studies, University of Paris I Sorbonne, Paris, France, 2006.

Bachelor’s degree in Law and European Studies, University of Strasbourg, France, 2005.

PROFESSIONAL EXPERIENCE

Experience in practicing law

In charge of Pillar 2 implementation, Ministry of Finances, France (2024- 2025).

- Coordination of the Ministry of Finance with OECD WP11 delegates and Fiscalis for the national implementation of Pillar 2.
- Internal coordination of diverse legal departments for the implementation acts of Pillar 2.
- Resolving administrative operational issues for Pillar 2 implementation.
- Coordination with the IT department.
- Conduct of Benchmark studies on Pillar 2 in the EU and beyond.
- Support to the negotiation teams on DAC9 and MCAA conventions.

Transfer Pricing and Tax Manager, Shiseido EMEA, Paris, 2022 (6 months).

Achievements: Project carried on transfer of immovable assets worldwide, and reorganization for acquisition of brand in the UK, dealing on TP and tax aspects (corporate, VAT).

Corporate Advisor, Of Counsel, AMG, Legal500 leading firm, Athens (2020-2025, 5 years).

Advisory on crypto assets, crypto-currencies and decentralized finance, exchange of information, legal, regulatory and tax aspects for cross-border transactions.

Tax Advisory in Public Policy Manager, Pwc Cyprus, 2017-2018 (1 year). Public

Advisor and Knowledge developer

- Support the Cyprus Double tax treaties negotiation team.
- Monitor international tax treaties' developments: MLI, BEPS, UN, OECD
- Assemble theoretical and background information on international treaty negotiations.
- Conduct research & compared tax treaties models and BEPS options.
- Research on national laws and practices; monitored EU/ international, national developments;
- Address the legal risks from inconsistencies/ mismatches on business line processes and clients.
- Draft newsletters, produce follow-up notes for the clients
- Synthesize the key actions to take for the staff; draft background papers; prepare presentations for the partners.

Lawyer, (Trainee) NCI Law Firm, London, 2016-2017 (1 year).

- Perform extensive legal research from various sources, inter alia, databases, law firm's brochures, Chamber of Commerce newsletters, as regards Funds and shipping schemes in various jurisdictions.
- Provide legal advice to clients, prepare comparative tables on different options by jurisdiction
- Generate legal translation for international criminal law procedures on economic crime.
- Collaborate in instructing international criminal law actions.

Lawyer (Trainee), Watson Farley & Williams, LLP Paris, 2008 (6 months).

- Research on Corporate taxation, on tax incentives on the cinema industry, on tax mobility and wealth asset taxes in cross border transactions
- Tax audit.

Assistant Manager, Taj (Deloitte) Paris, 2008 (6 months).

- Structure of remuneration packages for expatriates,
- Prepare and file tax returns for individuals in global mobility

Experience in Academics

Professor in Practice, H.E.A.D. School of Law, Paris, France, 2023 (current).

- Develop curriculum and deliver courses on business law, legal research methods for undergraduates; merger and acquisitions for postgraduates
- Attending faculty meetings

- Academic co-operation and MoU on students' mobility

Visiting Professor, University of Malta, master's in taxation, 2021 (current).

- Member of the Evaluation Committee for oral exams, dissertations' reviser.
- Design and delivery of new courses on circular economy & taxes; business compliance.
- Lectures on ESG tax reporting and SCGs new taxes

Adjunct Professor, EDHEC Business School, Lille, France, 2022. Lecture on business tax law (UK&French), Transfer pricing.

Director of MSc in Financial law and International Taxation, University of Limassol, former CIIM Business School, Cyprus, 2019- 31st December 2021 (2,5 years) Full-time, MSc offered in English (frozen).

- Plan, design and implement the MSc from scratch; defend the MSc beyond the accreditation committee.
- Ensure the curriculum is current, fit for purpose and is meeting the needs of stakeholders, including students, industry, and the professional associations.
- Lead and develop new modules and programs for undergraduate studies and collaborate for the design and defense of other post-graduate programs.
- Build up the MSc's network with affiliated professors (visiting, guest speakers & research fellows) and coordinate and oversee visiting professors and the content of their deliverables.
- Establishment of partnerships with companies in an academic or professionalization prospect; buildup of the network with other universities, business associations and public authorities.
- Organize, coordinate, participate as a chairperson, as an expert, as a contributor to Conferences.
- Produce press releases and media briefs for the local and business community and content writing for prospective students with no technical skills to enhance the impact and influence of the MSc.
- Participate in cross university and promotional activities including open days, and school visits.

Achievements, scientific conferences and business talks organised:

- Round Table Organizer and Monitor, "Brexit Withdrawal agreement & professional education: the impact on the financial industry's professionals", Webinar, CIIM Cyprus, February 2021 (organizer and monitor), [here](#).
- Conference Organizer and Speaker, Foreign Investment Screening Regulation, EU subsidiaries white paper and the impact on M&A, co-speaker with Professor Christopher Bovis, University of Hull, UK,

9 December 2020, empowered by Cyprus International Business Association for the American Embassy (organizer), contribution on foreign subsidies for investment screening purposes, here

- Conference Organizer and Chairperson, Tax Residency: Dual Residency & Exchange of Information for EU & Third Countries, Nicosia, January 2020, co- speaker with Prof. Luca Cerioni, Round table with the Heads of Cyprus Tax Administration, Cyprus Accountants Association and Deloitte Cyprus legal, here
- Organizer and Speaker, webinar for the Executive Education Centre, the MLI Permanent establishment, impact on Cyprus corporate and financial structures, April 2020, for foreign investors'.
- Speaker, webinar on Post-Covid Management, The OECD Covid guidelines on double tax treaties, and the Cyprus corporate residence, for Russian expatriates' business network VESTNIK KIPRA.

Assistant Professor in Tax Law, University of Limassol, former CIIM Business School, Cyprus, 2019-31st December 2021 (2,5 years) Full-time, MSc offered in English.

- Conduct research on national laws and practices to produce cross-disciplinary educational material on Tax, Company, and Financial Law
- Plan, develop, and delivery of lectures at master's level: Exchange of Information, EU & International Taxation, Intellectual Property and Investment Income Taxation, Mergers & Acquisitions (Corporate, Competition & Tax aspects).
- Lead and develop new modules and programs, ensuring that they are student focused, innovative, of high quality and embed the most up-to-date relevant research and scholarship.
- Develop and disseminate teaching and learning materials using a range of formats including the virtual learning environment.
- Motivate students, identifying strengths and weaknesses to build capacity to professional development.
- Assist students in reviewing their personal and academic development and their career planning.
- Produce executive education programs (technical research documents) for the Bar association.
- Participate in the defense of the other faculty MBA programs before the US accreditation committees.

Visiting Professor, European University, Cyprus, 2018-2020 (2 years).

- Design of International Economic law curriculum at master's level in distance learning, hybrid and blended and defense before the EU accreditation committee.
- Lecture on constitutional law and advanced administrative law and EU law.

Temporary Research and Teaching Attaché -ATER, (Universities of Nanterre, Strasbourg, Rennes, Cergy, 2010-2016, (4 years).

- Design and deliver courses on constitutional law and public freedoms;
- Administrative, EU institutional law and international economic law, tax law, private law.

Experience in Research Projects

Senior Expert, TAXUD-/2023/OP/0007 - Legal Studies in the Fields of Customs and Taxation (5 years ongoing).

EU-funded program, National authorities measures on the EU Directive related MNEs minimum taxation.

Researcher, COST Action CA22124, (ECO4ALL), (5 years ongoing).

Topic: EU Circular Economy Network for All:

Working group: Consumer Protection through reducing, reusing, repairing.

Researcher, COST Action CA20123, Manager Delegat (5 years ongoing).

Topic: Intergovernmental Coordination from Local to European Governance.

Working group on Fiscal federalism and local finance, through new financial instruments.

Senior Expert, EU Structural reform Support Programme, May- Sept.2021 (1 year).

- EU-funded program, National authorities' Tax Reform project for strengthening the capacity of the Tax Department, Cyprus.
- Quality control of the courts' decisions to be analysed for the purpose of a data basis as a tool to public servants for audit.
- Trained national authorities civil servants on EU law for tax audit purposes.

Researcher, Tax Advisor in Public Policy, Cyprus International Business Association, Informal Group on tax expertise, 2020-2022, (2 years).

- Informal think tank group composed by tax officers, tax advisors, foreign investors, accountants, trust providers and lawyers
- Monitoring EU tax, financial and competition law developments and evaluating practical solutions for improving the quality of practices, structures and deliverables

Affiliated Researcher, Institute of Austrian and International Tax Law, Austria, 2012-2013 (1 year).

- Contribute to Professor's Pistone Jean Monnet Chair activities.

- Set the research seminars on financial transactions, hybrid & imported hybrids tax planning.
- Conference built screening speakers' profiles among scholars and key players.
- Agenda design, correspondence with speakers, production of a handbook.

Research Officer, external consultant, OECD Tax Treaties History, Paris, 2013 (4 months).

Database build, research project: tax treaties' history, OECD.

- Screen and select OECD Working Papers of specific interest in predetermined areas of research: wealth taxation and anti-avoidance, anti-evasion, financial engineering and corporate taxes.
- Overview and finalization of a long-term project.
- Affiliated researcher, Financial Transaction Tax, International Bureau of Fiscal Documentation, 2013-2015 (2 years).
- Database building for an interuniversity research project of various aspects of financial transaction taxes (accounting, legal, economic).
- Draft synthetic notes on technical questions.

Scientific contributions

Conferences, webinars, and scientific talks (invited)

Conference Speaker, National Reporter for France, Global Minimum Tax, International Conference, Rust, , Austria, 2024.

Speaker, IIAS-KSG Mombasa Conference 2024, "International Collaborative Governance", Kenya, 26February 2024.

Chairperson, Rule of Law, Contribution on Rule of Law, sanctions and legal safeguards against corruption and processes for delisting, the Swiss model, University of Cyprus, 31st January 2024.

Contributor, Fiscal federalism, and minimum taxation for multinationals, Intergovernmental Coordination from Local to European Governance, University of Belgrade, Serbia, October 2023.

Contributor, National Reporter for Cyprus, International Conference, WU Institute of Austrian and International Taxation, Mobility of Work, Austria, July 2021.

Speaker, International Workshop, "SDG 7: The Global Governance of Clean and Affordable Energy", by University of Cyprus, Contribution on Carbon leakage and green taxation, Cyprus, November 2021.

Speaker, National Reporter for Cyprus, International Conference, WU Institute of Austrian and International Taxation, Mandatory Disclosure Rules, Austria, 2021.

Guest Speaker, Tax incentives, University of Malta, MSc in Tax, 5 March 2021.

Conference Speaker, National Reporter for Cyprus, International Conference, WU, Controlled Foreign Companies Rules, Austria, 2019.

Guest Speaker on international taxation driven through EU regional coordination: “EU fiscal and budgetary harmonisation”, University of Cyprus, Department of Private Law, February 2018.

Guest Speaker, on international trade law: “New generation Trade Agreements: Allocation of Competences between the European Union and the Member States”, European Uni, Department of Public law, June 2018.

Guest Speaker, on State aid and treaties’ enforcement: “State aid in the field of taxation: an “Apple” from the Forbidden Tree”, Oxford, Harvard, Cambridge, Summer ELSA Law School on Competition Law, 2018.

Conference Speaker, International Conference, Comparative law, Alexander von Humboldt Kolleg-Changsha, Germany China, 2015. Paper: “Ethnical entity building beyond ethnicity”.

Conference Speaker, States’ international commitments as for administrative institutions, University of Paris Sorbonne and University of Naples, Federico II, Topic: “Territorial autonomies today: ideas and paves”, in Naples, Italy, September 2013.

Conference Speaker, International Conference of the University of Wien, Institute of International Tax Law, Topic “Financial Transaction Taxes”, in Brno, Czech Republic, May 2013. Monitored a case studies workshop “The FTT’s impact from a business, legal and accounting perspective”.

Conference Speaker, International Conference, tax treaties and extraterritoriality of national legislations”, Youth Research in Tax Law, Sorbonne, Taxation, Topic “Jurisdiction”, May 2013, Paris. Contribution: “The FTT's introduction, reflecting on fiscal extraterritoriality”.

Paper submitted for reflection, Conference of Universidad Autónoma de Madrid, Topic “EU Financial Transaction Tax”, in Madrid, Spain, February 2014. “Connecting Factors under the 2013 EU FTT Proposal Directive”.

Conference Speaker, University of Cyprus and University of Tours, “The diversity of legal jurisdictions within Cyprus legal order”, Limassol, 2010.

Scientific publications

- i. "The Global Minimum Tax", France National report, in IBFD, WU - Tax Law and Policy Series, committed for publication, peer reviewed, forthcoming June 2025.
- ii. "Environmental policies and tax incentives under Global taxation, the EU-U. S policies", European Taxation 2024 (Volume 64), No. 11, peer-reviewed.
- iii. "Global South Considerations and SDGs in the tax area" in the International Public Management Review (IPMR), vol.24 n°1 (2024), peer reviewed.
- iv. "Mobility of Work", national report, IBFD vol. 29, European and International Tax Law and Policy Series, ISBN 978-90-8722-885-9, peer reviewed.
- v. "Mandatory Disclosure Rules", national report, IBFD vol. 19, European and International Tax Law and Policy Series, 2022, ISBN 9789087228118, peer reviewed.
- vii. "Controlled Foreign Legislation", national report IBFD vol. 17, European and International Tax Law and Policy Series, ISBN 978-90-8722-645-9, 2020, peer reviewed.
- viii. "Corporate Investment Income "Cyprus, one-off review, 2013 IBFD.
- ix. "Private Investment Income" Cyprus, one-off review, 2013 IBFD.
- x. "Le financement des compétences exercées par les entités infra étatiques, entre la voie française du coût historique et l'option italienne de la péréquation par coût ", L' Harmattan, ISBN978-2336-00337-5.
- xi. "En quête de l'autonomie fiscale et financière des métropoles : les projets de loi en France et en Italie : Le dernier acte d'un projet de fédéralisation fiscale inachevé", Seeking for fiscal autonomy in France and Italy, the case study of metropolitan cities, last scene of an uncompleted play, Rassegna di Diritto Pubblico Europeo, anno XII, n°2, luglio-dicembre 2013, ISSN 1722-7119.
- xii. "Les éléments du fédéralisme fiscal dans la Constitution de l'État unitaire de Chypre de 1960". Diversité des droits et statuts, Mare martin, Collection droit public, ISBN 978-2-84934-100-1.
- xiii. "Ethnic and Religious Cohabitation and Conflict, East and West Band 4, Verlag Traugott Bautz ; 2015, ISBN 978-3-95948-223-3.
- xiv. "The Permanent Establishment under Jurisprudence in conduit jurisdictions, ISSN 1791-775, in Greek.

Peer-reviewer in scientific journals

"Variables of quantifying reputational damages resulting from unfair competition actions", for Eastern European Journal of Regional Studies (EEJRS).

Publications in Newspapers

Digital taxation and Pillar I, Kathimerini, 7 June 2021, [here](#)

Russian Tax Policy and negotiation of double tax treaties, 12 October 2020, [taxidromos](#), [here](#)

Shell companies and EU anti-abuse law, 22 June 2021, [inbusiness news](#), [here](#)

EU Recovery and Resilience Facility plan and the Greek public debt, 28 May 2020, [slpress.gr](#), [here](#)

Courses taught

French Corporate Law & French Business Law

Financial transactions and Taxes

Intellectual Property and Taxes

Introduction to private law & French legal methods, research and writing

Transfer Pricing & Corporate tax

Tax transparency and exchange of information

EU & International taxation & EU Competition Law,

Mergers & Acquisitions

EU institutional & European Administrative law

International economic law & EU and OECD Current Developments

Master Thesis supervised

FDI & tax incentives.

Substance: ATAD1 & ATAD 3 and 4.

Case Study on digital commerce: VAT, Corporate, TP aspects

Crypto & Taxes

DAC6 & attorney's privilege.

Appointments in Think tanks

Legal Expert, European Union Agency for Fundamental Rights, EU Agency, Wien, Austria. Senior Researcher on Economic Development, Cyprus Dialogue, since 2019.

Social Society activity

Key and Key communication, NGO.

NPO providing legal and administrative assistance to the business community in Sahel.

Languages

- i. English: Full professional proficiency (5 years working experience, self-assessment)
- ii. French: Full professional proficiency (5 years working experience, self-assessment)
- iii. Italian: Fluent (self-assessment)

- iv. Greek: Native

Qualifications and Certificates

- i. **Advocate, Paris Bar Association**, admission 2020 (CAPA).
- ii. **Lawyer, Cyprus Bar Association**, admission 2017.
- iii. **Certified Mediator, civil and commercial affairs**, Cyprus Bar Association
- iv. **Certified Facilitator, conflict resolution**, UN civil society action plan

