

CURRICULUM VITAE

I. PERSONAL INFORMATION

Name: AIKATERINI
Surname: SAVVAIDOU
Father's name: KONSTANTINOS
Mother's name: VASILIKI
Date of Birth: 10-10-1972
Place of Birth: ATHENS, GREECE
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II. PROFESSIONAL ACTIVITIES

1. 1998- 2016 Supreme Court lawyer
2. 2014 (26 June) – 2015 (22 October) Secetaire General of Public Revenue, Ministry of Finance, Greece
3. 2013 (19 July) – 2014 (25 June) Member of Supervisory Body of Secretariat General of Public Revenue, Ministry of Finance, Greece
4. 2010 (18 January) - 2014 (25 June): Senior Manager at the company “PwC”
5. 2007 (December) - 2009 (September): Special Legal Advisor at the Ministry of Finance
6. 2006 (September) - 2007 (August): Special Advisor at the General Secretariat of Youth
7. 2005 (May) – 2006 (July): Special Associate at the Inspectors - Controllers Body for Public Administration
8. 2002 (August) – 2004 (April): Scientific Associate at the Hellenic Parliament
9. 2001 (October) – 2002 (March): Tax and Legal Advisor to the auditing company “ARTHUR ANDERSEN Tax and Business Consultants SA”
10. 1997 (February): Registration at the Athens Bar Association
11. 1993-1994: Post Bank (Department of Loans)

III. ACADEMIC ACTIVITIES

1. 2010-2016: Lecturer at the Law School of the Aristotle University of Thessaloniki, Greece, Tax Law and Public Finance
2. 2010-2014: Member of the teaching staff of the National School of Public Administration and National School of Local Administration
3. 2013-2014: Lecturer of National School of Justice
4. 2007-2010: Scientific Associate of article 5 of p.d.407/1980 at the Law School of the Kapodistrian University of Athens, Greece, Tax Law

IV. STUDIES

- 2008-2009: Executive Education with the object of «Comparative Tax Policy and Administration», Harvard University, John F. Kennedy, School of Government.
- 2004-2006: Post doctorate research in the field of tax law and specifically “Corporate taxation”, Kapodistrian University of Athens – School of Legal Sciences.
- 1997-2003: PhD with topic “The compulsory collection of taxes in French and Greek law” – University of Paris II, Assas.
- 1996-1997: Masters Degree in Public Finance and Tax Law with emphasis on Public Finance Law (D.E.A. de Finances Publiques et Fiscalité) - University of Paris II, Assas.
- 1995-1996: Masters Degree in Public Law (D.E.A. de Droit Public Interne) - University of Paris I, Sorbonne.
- 1994-1995: Diploma of French Studies (D.E.U.F.) – University of Jean - Moulin, Lyon III.
- 1990-1995: Diploma – National and Kapodistrian University of Athens, School of Legal, Political and Economic Sciences, Department of Law.
- 1989-1990: High School Certificate

V. SCHOLARSHIPS

- 2007-2008: Harvard University and Kokkalis Foundation for the participation in the Executive Education with the object of «Comparative Tax Policy and

Administration», Harvard University, John F. Kennedy, School of Government.

- 2004-2006: National and Kapodistrian University of Athens for the preparation of the post doctorate research in the frame of the project “Pythagoras: Reinforcement of research teams in universities”, which is co-funded by the Operational Program for Education and Initial Vocational Training and the European Social Fund.
- 1999-2000: Foundation Michael Stasinopoulos for the completion of the PhD at the University of Paris II, Assas.
- 1997-1999: Academy of Paris (Rectorat de Paris) for the preparation of the PhD at the University of Paris II, Assas.
- 1996-1997: University of Paris II, Assas for the participation in the Masters Degree of public finance and tax law at the same University (DEA de Finances Publiques et Fiscalité).
- 1994-1995: European Community for the participation in the ERASMUS program at the University of Lyon (University of Jean - Moulin, Lyon III) for the award of the Diploma of French Studies (DEUF).

V. SCIENTIFIC EXPERIENCE

1. Member of the Advisory Body of the General Secretariat of Public Revenue.
2. Member of the College of Experts of the Institute of Economic Policy and Public Governance of the American – Hellenic Chamber of Commerce.
3. Member of the Taxation Committee of the American – Hellenic Chamber of Commerce.
4. President of the Scientific Committee of the Union of Greek CFOs.
5. 2004 (May) - 2006 (August): Researcher and Post doctorate Candidate at the National and Kapodistrian University of Athens in the frame of the program “PYTHAGORAS” – School of Legal Science- Department of Public Law.
6. Member of the catalogue of independent personalities participating in the Consulting Committee of articles 7 and 8 of L.2216/1994 with regard to the application of the Agreement 90/436/EC for the abolition of double taxation in case of revisal of profits between connected enterprises of contracting member states.

7. Member of the Team of National Lecturers at the research program conducted jointly by the OECD and the I.F.A. with regard to the “Practical Application of Tax Treaties”.
8. Member of the Company of Tax Law and of Public Finance Studies, as well as member of the BoD.
9. Member of the Greek office of the International Fiscal Association (IFA).
10. Scientific associate at the journal “Bulletin of Tax Legislation”.
11. Scientific associate at the journal “Administrative Justice”.
12. Scientific associate at the journal “Enterprise”, issued by the Nomiki Bibliothiki.
13. Member of the research team at the National and Kapodistrian University of Athens for the completion of a post doctorate research in the frame of the project “Pythagoras: Reinforcement of research teams in universities”.
14. Member of the committee that has been established by the Ministry of Finance for the planning and the realization of the Petrol Distribution Monitoring System “HYFAISTOS”.
15. Member of the Legislative Committee of the Ministry of Finance for the amendment of the Code of Collection of Public Revenue.
16. Member of the project management team of the Ministry of Finance for the research, compilation and realization of application of E.T.A.K.
17. Member of the Legislative Committee of the Ministry of Finance for transfer pricing.
18. Member of the working team of the Ministry of Finance for the submission of proposals for the improvement of the procedures of collection of public revenue.
19. Member of the working team of the Ministry of Finance for the research for the realization of the provisions of articles 2 and 3 of L.3775/2009 on transfer pricing and thin capitalization.
20. Member of the working team for the Collection of tax revenue in the frame of Public Consultation of the Tax Reform as representative of the Bar Association.
21. Member of the Tax Committee of the American-Greek Chamber of Commerce.

VI. EDUCATIVE EXPERIENCE

1. 2009-2014: Lecturer at the School of Law of the Aristotle University of Thessaloniki, for the course Financial and Tax Law

2. 2010-2012: Scientific Associate of article 5 of p.d.407/1980 at the School of Legal, Economic and Political Sciences of the Aristotle University of Thessaloniki, for teaching the course of public finance law and tax law for students of the Department of Law.
3. 2007-2010: Scientific Associate of article 5 of p.d.407/1980 at the Legal School of Athens of the Kapodistrian University of Athens for teaching the course of tax law.
4. Member of the teaching staff of the National School of Public Administration, courses “Audit of Administrative Action” Case Study”, “Principles of Public Finance and Tax Law”, “Public Finance and Development Politics”.
5. Member of the teaching staff of the National Center of Public Administration and Local Government in the courses “Financial Administration of Local Governments: Earnings, Expenses, Financial Audit”, “Financial Administration and Accounting”.
6. Lecturer at the Institute of Education– Public Scholl of Public Administration, for the course of “Public Finance Strategy”.
7. Lecturer at the PwC Academy, seminar of professional education with the topic “Transfer pricing and thin capitalization rules” organized by the.
8. 2005-2009: Professor at the Institute of French Studies (Institution d’Etudes Francophones), for the courses “Introduction to tax law”, “Theory and technique of taxation”, “Corporate Taxation”, “Criminal tax law”, “Specialized administrative Law”, “Administrative procedure”.
9. 2005-2006: Lecturer at the Program of Education of Employees of the Inspectors - Controllers Body for Public Administration with the topic “The control of legality- revocation of administrative actions”.
10. 2005-2006: Visiting professor at the Panteion University of Social and Political Sciences in the course of community tax law following a respective invitation of the professor responsible for the course.
11. 2003-2005: Participation in the course of tax law of the Master’s Degree of Public Law of the School of Law of the National and Kapodistrian University of Athens after an invitation of the professor.

VI. PUBLICATIONS

A. PhD

The obligatory collection of taxes in French and Greek law, University of Paris II, Assas, 2003, p. xxvii+1105.

B. Books

Financial administration of Local Government Organizations. Financial Independence, Tax Decentralizations, Revenue, Expenses and Public Finance Audit of Local Government Organizations, Legal Library, 2009, p. xxxviii+562.

C. Books in cooperation

1. Tax Law, with Th. Fortsakis, Nomiki Bibliothiki, Athens, 2013, p. XL+814.
2. The penal dimension of the collection of public revenue, cooperation with A. Tsigkri, Ant. N. Sakkoulas, Athens – Komotini, 2000, p. xiv+276.

D. Cooperation in educational textbooks and legal codes

1. Th. Fortsakis, Tax Law, 3rd edition, Ant. N. Sakkoulas, Athens – Komotini, 2008, p. 906.
2. Th. Fortsakis and I. Fotopoulos, Tax Legislation, 4th edition, Legal Library, 2008, p. 2.523.

E. Articles and comments on judicial decisions

1. “The challenges of Greece’s fiscal consolidation”, Naftemboriki, 10 March 2016, p. 25.
2. “Tackling tax evasion and avoidance. A new strategy focusing on tackling VAT losses”, (in English language), Business Partners, March – April 2015, p.34-35.
3. “The concept of taxable income in the Greek tax legislation. Observation in 29/2014 decision of Administrative Supreme Court” (in Greek language), Theory and Praxis of Administrative Law, 1/2014, p.52-58.
4. “Tax consequences of transfer of domicile to non cooperative states or states with preferential tax regimes: one more ambiguous effort of the Greek tax legislation to tackle tax avoidance” (in Greek language), tome in the Honor of professor Nikolaos Barbas, Public Finance and Law, Sakkoulas, Athens-Thessaloniki, 2013, p.369-445 and Bulletin of Tax Legislation (Δ.Φ.Ν.), 2013, p.979-1017 and p.1139-1163.

5. "The application of the Greek courts of the provisions of articles 53 to 58 of Law 4055/2012 for the fair satisfaction due to non-reasonable length of court proceedings: the 4467/2012 decision of the Administrative Supreme Court " (in Greek language), Administrative Justice (ΔιΔικ), p.216-224.
6. "Two recently introduced tools to tackle tax evasion: indirect audit methods and obligation of third parties to provide to the Ministry of Justice information of tax and financial interest" (in Greek language), Accountancy Greece (Ag), t.9, p.32-39.
7. "The auditors responsibility during issuance of the annual tax certificate", (in Greek language), http://www.eede.gr/pdf/eiod_150212_pr.pdf.
8. "The effort to confront international tax avoidance by the provisions of tax bills 3842/2010 and 3943/2011: the enactment of limitations to payments towards non – cooperative states or states with privileged taxation regime, in triangular transactions and indirect allocation of profits to foreign countries" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2011, p.1107-1137 and p.1187-1228.
9. "The financing of local administration following the recent amendment of local taxation regime in the context of implementation of the "Kallikratis" Project on administrative restructuring of local government" (in Greek language), Applications of Public Law (Εφαρμογές Δημοσίου Δικαίου), 2010, t.1, p.21-111.
10. "The new provisions regarding the tax dispute resolution" (in Greek language), Accountancy Greece (Ag), t.3, p.56-59.
11. "The effort to confront international tax avoidance by the provisions of tax bill 3842/2010" (in Greek language), Accountancy Greece (Ag), t.2, p.52-58.
12. "The public consultation of tax bills as factor for the improvement of tax legislation quality" (in Greek language), Accountancy Greece (Ag), Crisis and Development, t.1, p.67-69.
13. "The government propositions regarding the reform of tax dispute resolution" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2010, p.1544-1552.
14. "Proposals for the collection of tax revenue" (in Greek language), Proposals on the tax reform, plenary session of Presidents of the Bar Associations of Greece, 2010, p.128-147 and Bulletin of Tax Legislation (Δ.Φ.Ν.), 2010, p.286-295.
15. "The treatment of the financial crisis through tax reform" (in Greek language), newspaper Naytemporiki, Thursday 15 April 2010, p.46.

16. "The aggravation of voluntary compliance of taxpayers in a period of financial crisis" (in Greek language), newspaper Naftemporiki, Thursday 18 March 2010, p.46.
17. "The constitutional tax principles applicable in case of municipal taxation" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2010, p.177-187.
18. "Public consultation as a factor of ameliorating the legislation" (in Greek language), Parliament and European Parliament, December 2009.
19. "Information of citizens and public consultation of tax bills as factors of ameliorating the quality of tax legislation" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2009, p.1397-1417.
20. "Transfer pricing rules" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2009, p.922-950.
21. "The tax liability of persons managing Legal Entities in French law" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2008, p.565-587.
22. "The transfer and set off of damages in the frame of connected companies of the European Union" (in Greek language), article in cooperation with K. Perrou, Bulletin of Tax Legislation (Δ.Φ.Ν.), 2008, p.87-110 and 170-197.
23. "The practice of determining transfer pricing as a method of restricting tax avoidance and/or evasion, with regard to intangible assets in Greek tax law", article in cooperation with A. Malliou, Bulletin of Tax Legislation (Δ.Φ.Ν.), 2007, p.1221-1243.
24. "Transfer pricing and intangibles" (in English language), International Fiscal Association, vol. 92a, 2007, Kyoto Congress, Sdu Fiscale and Financiele Uitgevers, The Netherlands, p. 295-317.
25. "Quality of tax legislation" (in Greek language), article in cooperation with Th. Fortsakis, <http://www.eatlp.com>, 2007.
26. "The implementation of the Interest Savings Directive in Greece" (in Greek language), article in cooperation with Th. Fortsakis and A. Tsouroufli, <http://www.eatlp.com>, 2006.
27. "The comparative review of the Greek-French procedural tax law" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2006, p.726-734.
28. "The exercise of the right to previous hearing. Comment on the number 8285/2004 decision of the Administrative Court of First Instance of Athens" (in Greek language), Enterprise, 7/2005, p.1063-1066.

29. "The responsibility of the State for acts or omissions of tax bodies in Greek and French law" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2005, p.1245-1261.
30. "The unconstitutionality of article 14 of L.2198/1994 on the tax amnesty of pending tax cases. Comment on the number 1262/2005 decision of the Plenary Session of the Council of State" (in Greek language), Enterprise, 3/2005, p.492-496.
31. "The transfer and set off of damages of enterprises" (in Greek language), Enterprise, 3/2005, p.412-433, and 4/2005, p.578-584.
32. "The service of action of the tax administration to legal representatives of legal entities. Comment on the number 786/2004 decision of the Administrative Court of First Instance of Athens" (in Greek language), Enterprise, 1/2005, p.143-146.
33. "The principle of financial honesty" (in Greek language), Bulletin of Tax Legislation (Δ.Φ.Ν.), 2005, p.343-352 and 431-439.
34. "The principle of financial honesty" (in Greek language), Parliament and European Parliament, January 2005, p.28-29.
35. "The unconstitutionality of the mandatory measure of detention of debtors of the State. Observations in view of the number 2611/2004 decision of the Council of State" (in Greek language), Law of Legal Entities and Companies (ΔΕΕ), 12/2004, p.1312-1315.
36. "The protection of tax administration by actions of its debtors" (in Greek language), XplΔ, Δ/2004, p.944-955.
37. "The exposure of taxpayers, the name of which is included in the: lists of tax evasion" (in Greek language), <http://greeklaws.com/pubs>, 2004.
38. "How can the taxpayers react to the arbitrariness of the Administration" (in Greek language), newspaper Ependytis 2-3 March 2002, Inlay: The smart tax advisor, p.41-47.
39. "The financial and tax policy of the Greek government" (in French language), Revue fiscalité européenne et droit international des affaires, 1998/1, p.45-53.
40. "The Greek tax reform" (in French language), Revue fiscalité européenne et droit international des affaires, 1997/3, p.25-29.

VIII. SCIENTIFIC CONFERENCES AND SEMINARS

1. March 2016, Speech “Tax fraud in national and European level” in the context of the 1^o educational seminar of the “Anti-corruption Institute – Aristotle University of Thessaloniki”, in Thessaloniki, under the main subject “Main problematic and key issues in the field of law and accounting”.
2. February 2016, Speech “The challenge of Greece’s fiscal consolidation at a glance”, in the context of the conference organized by Delphi Economic Forum, under the main topic “Outlook for Greece and the region vision 2020-2030”, under the auspices of the H.E. the President of the Hellenic Republic, with the support of the Region of Central Greece and the Municipality of Delphi, European Cultural Center, Delphi, Greece.
3. February 2016, “Local taxation and regional development”, Speech in the context of the conference of Business Restart organized by the Commercial and Industrial Chamber of Kozani, the Civil Society of Promoting Entrepreneurship of Peripheral Division Kozani, the Prefecture of West Macedonia, held in Kozani, under the general title “Strategies of the future for the entrepreneurs of today. Local Authorities and Public Administration: the new model of designing and implementation of regional policy, the role and the challenges of the public administration for the support of entrepreneurship;”.
4. January 2016, Key note Speech in the context of the conference of 12 Dodecanese Regional Department of Economic Chamber of Greece, held in Rhodes.
5. December 2015, “Challenges of modern tax administrations”, Key note speaker in the context of the 2nd two-day conference of Scientific Society of Jurists (e-Θέμις), under the auspices of the Athens Bar Association, Athens, under the main subject “Topical Questions of Tax Law”.
6. November 2015, “Link between Greek tax administration and Greek University: Memorandum between Secretariat General of Public Revenue and Department of Business Organization and Management, School of Business and International Studies of University of Piraeus, in the context of presentation of Master’s Program “Accounting and Auditing of public organizations and businesses” Department of Business Organization and Management, School of Business and International Studies of University of Piraeus.

7. October 2015, Key note speaker “Strengths, weaknesses and opportunities of Secretariat General of Public Revenues”, conference held at Piraeus by the Directorate of Strategic Planning for identifying by SGPR employees strengths, weaknesses and opportunities and threats (SWOT) of SGPR.
8. October 2015, Key note speaker “Strengths, weaknesses and opportunities of Secretariat General of Public Revenues”, conference held at Athens by the Directorate of Strategic Planning for identifying by SGPR employees strengths, weaknesses and opportunities and threats (SWOT) of SGPR.
9. September 2015, “Use of electronic payments: profits for the Greek economy and the actions of the Secretariat General of Public Revenue in this direction”, 1^o Athens Digital Payments Summit, organized by the International Telecommunication Union, the Technical Chamber of Greece and the Union of Computer and Telecommunications Engineers of Greece under the auspices of the Vice Presidency of Greece, the Ministry of Economy, infrastructure, Tourism and Shipping as well as the support of the European Commission.
10. September 2015, key note speaker “Actions of the Secretariat General of Public Revenues for trade facilitation the support of entrepreneurship and the development of the Port of Piraeus”, presented at the annual assembly of the Board of Directors of Piraeus Chamber of Industry and Commerce.
11. September 2015, Key note speaker “The contribution of General Secretariat of Public Revenues in Greek island economic policy” in the context of the conference “Tax administration – challenges of tax reforms”, organized in Kalymnos by the Institute of Economic and Tax Studies, the Union of Accountants of Kalymnos and the 12th Dodecanese Regional Department of Economic Chamber of Greece.
12. September 2015, key note speaker “GSPR actions for strengthening entrepreneurship” in the context of the conference “Tax administration and entrepreneurship in the new tax environment”, organized in Kos by the Institute of Economic and Tax Studies, the Union of Accountants of Kalymnos and the 12th Dodecanese Regional Department of Economic Chamber of Greece.
13. July 2015, Key note speaker “General Secretariat of Public Revenues” in the context of the conference “Tax administration and the challenge of tax reforms”, organized in Kos by the Institute of Economic and Tax Studies, the Rhodes Union

of Hotels and the 12th Dodecanese Regional Department of Economic Chamber of Greece.

14. June 2015, Key note speaker at the conference “Recent tax law for companies and natural entities. Important changes of tax legislation, intragroup relations, accounting standards”, organized by the Greek Institute of Financial Management and the Hellenic Management Association.
15. June 2015, Key note speaker in conference “Presenting the main changes and peculiarities in tax declarations of fiscal year 2014” organized by the Union of Accountants of Xanthi.
16. April 2015, Key note speaker 110 annual Tax Forum, “The Challenges of tax administration: National Strategy for the Recovery of taxes”, Hellenic-American Chamber of Commerce and Industry, Athens, under the main subject, “Taxation towards modern demands of political, economic and social environment”.
17. April 2015, key note speaker “General Secretariat of Public Revenues actions for tackling tax evasion and smuggling”, at seminar organized by Athens Economics and Business University (ASOEE).
18. February 2015, key note speaker “Actions for tackling tax evasion”, Seminar organized in Athens by Nicosia University (2nd Seminar Cycle) with the subject “Law and economic crisis”.
19. February 2015, key note speaker in the context of the conference organized by the General Directorate of Customs and Excise Duties under the main topic “Advantages of the Authorized Economic Operators (AEO) and simplified procedures - initiating electronic payments for customs”.
20. January 2015, Key note speaker “Greece – Recent Tax Policy Developments”, Presentation at 88th Session of OECD Committee of Fiscal Affairs in Paris.
21. January 2015, key note speaker “The application of new Greek accounting standards by the Secretariat of Public Revenues”, presentation at Conference of Institute of Economic and Tax Studies with the participation of Master Program «Tax and auditing», Department of Public Management of the Panteion University, the Greek International University and the 12th Dodecanese Regional Department of Economic Chamber of Greece. The conference was held in Thessaloniki with the main subject “Greek Accounting Standards-consolidation and modernization of accounting rules”.

22. December 2014, key note speaker at the presentation of “Memorandum between General Secretariat of Public Revenues and Hellenic-Canadian Chamber” for promotion campaign of tax obligation information for Greeks living abroad as well as the expatriats, during conference “Money Show 2014”.
23. December 2014, Key note speaker “Tax audits by the General Secretariat of Public Revenues”, conference organized in Athens by Grant Thornton Co with the subject “Unlocking your potential for growth”.
24. December 2014, Presentation at Economic Policy Committee in Brussels with the subject “Tax Dialogue, Greece”.
25. December 2014, key note speaker in the context of the conference organized by the General Directorate of Customs and Excise Duties in Athens under the main topic “Advantages of the Authorized Economic Operators (AEO) and simplified procedures - initiating electronic payments for customs”.
26. November 2014, High Level Coordination Meeting with the Technical Assistance Providers, organized in Brussels with the subject “Viewing Tangible Progress”.
27. November 2014, key note speaker “Greek Accounting Standards and their application by the General Secretariat of Public Revenues”, seminar organized in Athens by The Union of Accountants of Attica with the subject “Special issues of Greek Accounting Standards and the KFAS, issues of TAXIS applications- practical issues of taxation, penalties for late submission of tax declarations”.
28. November 2014, key note speaker “Imperative need for tax rationalization for promoting economic development, employment and trust between tax payers and the State”, in the 6th Thessaloniki Tax Forum, organized by the Hellenic-American Chamber of Commerce and Industry in Thessaloniki, under the main subject “taxation pour le development, and trust between taxpayers and State”.
29. November 2014, key note speaker “Transfer pricing audits by General Secretariat of Public Revenues”, Symposium organized by Ernst & Young with the main subject “Transfer pricing at the forefront of international tax developments and its application in Greece”.
30. November 2014, speaker “The new law for arranging tax arrears” at the conference held by the Central Union of Chambers of Greece, the Hellenic Confederation of Professionals, Craftsmen and Merchants and the Hellenic Confederation of Commerce and Entrepreneurship.

31. November 2014, speaker “Issues of implementing ENFIA property tax” at the conference held by the Panhellenic Federation of Accountants and Attica Union of Accountants.
32. November 2014, speaker at “Women Entrepreneurship Day” conference organized in Athens by Miltos s.a. Harris Tsitouras Co.
33. November 2014, key note speaker “Operational targets of Secretariat General of Public Revenues for 2015, in relation with tax audits”, at ATHENS LAW FORUM ON TAXATION organized by the Commercial and Industrial Chamber of Athens and Economical Chamber of Greece.
34. June 2014, “The administrative recourse”, PwC Training Center, Athens.
35. May 2014, «CFC rules and tax avoidance» Conference of the Franco-Hellenic Chamber of Commerce and Industry in cooperation with the Tax Committee of the Chamber, under the main subject “Key issues in business taxation”, Athens.
36. March 2014, “The administrative recourse: efficient or unnecessary step prior to the judicial recourse”, Hellenic-American Chamber of Commerce and Industry (Athens Tax Forum), under the main subject “Taxation in crisis: Reboot of the Greek Economy within the framework of European and international developments”.
37. March 2014, “The out-of-court and judicial protection in the context of tax disputes”, Training Seminar of Nomiki Bibliothiki, Athens.
38. February 2014, “Taxation of Law Firms following the enactment of Law 4172/2013”, Conference of the Association of Greek Law Firms and Tax Committee of the Association, under the main subject “Tax Issues relating to Law Firms”.
39. February 2014, “The special administrative procedure of article 63 of the new Code of Tax Procedures”, Conference of International Fiscal Association (IFA) Greece and the Thessaloniki Bar Association under the main subject “Current issues of tax procedure”.
40. January 2014, “The filing of administrative recourse before the Internal Review Department”, Conference of the Association of Greek Lawyers (Themis), under the main subject “Current Issues of tax law”.
41. November 2013, “Tax litigation: the filing of administrative recourse”, 5th annual conference of the Hellenic-American Chamber of Commerce and Industry

(Thessaloniki Tax Forum), under the main subject “Taxation as a factor of harmonization of business opportunities and social responsibility in the course of the restart of the economy”.

42. December 2012, “The new provisions of Law 4055/2012 for the fair satisfaction due to non-reasonable length of court proceedings”, Conference of the Scientific Association of Administrative Justice and the Chania Bar Association, under the main subject “Crisis and changes in the Administrative Procedure”.
43. November 2012, “Indirect audit methods: a modern tool for tackling of tax avoidance”, 4th annual conference of the Hellenic-American Chamber of Commerce and Industry (Thessaloniki Tax Forum) under the main subject “Roadmap towards a modernized, fair tax system, but also tolerant towards the tax evasion and the aggressive tax planning”.
44. July 2012, “The tackling of tax avoidance through the limitations of payments to non-cooperative states and states with preferential tax regimes”, 8th annual conference of the Hellenic-American Chamber of Commerce and Industry (Athens Tax Forum) under the main subject « Overtaxation and tax evasion: additional obstacles in the way to growth».
45. July 2012, “Privatizzazione e Finanza Locale in Grecia”, IFEL Conference, Rome, under the main subject “Privatizzazione e Finanza Locale - Esperienze internazionali a confronto”.
46. May 2012, “Capital taxation”, Conference of International Fiscal Association (IFA) Greece and of the Athens Bar Association, under the main subject “Seminars of Tax Law”.
47. May 2012, “The tax treatment of non-profit legal entities in Greece”, (written in English in cooperation with K. Finokaliotis), International Conference of the European Association of Tax Law Professors (EATLP) Rotterdam, The Netherlands, under the main subject “Taxation of charities” .
48. February 2012, “Responsibility of Auditors on the issuance of Tax Certificate”, Institute of Financial Management, of the Greek Society of Business Administration, Athens, under the main subject “Tax Certificate & all the tax developments relating to businesses and individuals: Opportunities, obligations, responsibilities and reporting on the experiences from taxation”.

49. December 2011, "The financials of the local administration in Greece", (written in English in cooperation with Th. Fortsakis), conference in Italy, under the main subject "The financials of the local administration".
50. October 2011, "Imposition of extraordinary taxes on the basis of public interest for the implementation of the Mid-term Fiscal Strategy Plan", Conference of the Hellenic-American Chamber of Commerce and Industry (Thessaloniki Tax Forum) under the main subject "The new national tax system as a main pillar for the administration of economy and development".
51. June 2011, "The tax politics of the government for the confrontation of the financial crisis", Conference of the Association of Greek Chief Financial Officers, Athens, under the main subject "The Greek business in view of the consequences of the crisis: where do the recent developments lead?".
52. March 2011, "The new regulations of judicial resolution of tax disputes", Conference of the Institute of Financial Management, of the Greek Society of Business Administration, Athens – Department of Macedonia and of the Greek-British Chamber of Commerce, under the main subject "The tax reform in the context of the implementation of the objectives of the Program of Financial Politics".
53. March 2011, "The adoption from the tax legislator of irreputable presumptions: means for the tackling of tax evasion and tax avoidance or limitation of the judicial protection of taxpayers?", 7th annual Forum of the Hellenic-American Chamber of Commerce and Industry, under the main subject "Towards an efficient and fair tax system, a significant factor for the growth and development", in the more specific session with the subject of "Inefficient and unfair tax system in the context of severe financial crisis".
54. February 2011, "Contract of Loan Facility and Financing Settlement of Immediate Readiness from the International Monetary Fund: Concession of sovereign rights or Self-preservation of the Greek State due to fiscal inability ? » Conference of the Institute of Financial Management, of the Greek Society of Business Administration, Athens.
55. December 2011, "Contract of Loan Facility and Financing Settlement of Immediate Readiness from the International Monetary Fund: Concession of sovereign rights or Self-preservation of the Greek State due to fiscal inability ? »,

Conference of the European Law Students' Association (ELSA), Thessaloniki, under the main subject « The legal, financial and fiscal aspects of the Memorandum».

56. November 2010, "Taxation of capital with emphasis on the Real Estate Tax and Special Tax on Real Estate", Seminar of the Athens Bar Association and the International Fiscal Association (IFA) – Greece, Athens.
57. September 2010, Lecture with topic "The proposals under consultation of the government on the reform of hearing tax disputes", at the conference of the Athens Bar Association and the Greek Company of Tax Law and Financial Studies, in Athens, under the main subject "The bill for the acceleration of the administrative trial and tax bill: limitation of judicial protection?".
58. June 2010, "The provisions of the recent tax law 3842/2010 on the treatment of international tax evasion and judicial protection of the taxpayer », at the conference organized by the European rganization of Public Law, the Union of Administrative Judges and the Journal of Administrative Law at Legraina, Sounio, under the main subject "The European Judge and institutional reforms", at the specific presentation "The administrative judge and the tax reform".
59. June 2010, "Changes in the control of legality of action of Local Government Organizations and their financial audit", at the conference of the company S. Karagilanis EPE, in Athens, under the main subject "The changes in local government with Program Kallikratis".
60. February 2010, "Dilemmas at the planning of tax measures, voluntary compliance and financial crisis", at the 6th annual tax conference of the Greek-American Chamber, in Athens, under the main subject "The targeted amelioration of the tax environment, mandatory measure for the exit of the financial crisis. Last chance for a radical tax reform".
61. February 2010, "Collection of tax revenue", at the conference of the Athens Bar Association and the Greek Company of Tax Law and Financial Studies, in Athens, under the main subject "The tax reform".
62. September 2009, "The effect of the legislative exclusion of the suspending effect of the petition at temporary judicial protection of taxpayers", at the conference of the Greek Company of Tax Law and Financial Studies, the Scientific Company of

Administrative Justice and the Chania Bar Association, in Chania, under the main subject "Matters of Administrative and Tax Procedure".

63. September 2009, "The public informatics of citizens and the discussion of the tax draft laws as a means of improving tax legislation and facilitating the difficult work of Government to impose taxes", at the 9th Greek-European conference of the Financial University (Department of IT) in Athens under the main subject "Computer Mathematics and its application", in the unit with topic "Economic Informatics as a source of great success".
64. June 2009, "Transfer pricing rules" at the conference of the company K.P.M.G., in Athens, under the main subject "The problem of the Financial Director on transfer pricing: The tax legislation in combination with the provisions established by the Ministry of Development (L.3728/2008)".
65. January 2008, "Clarifications with regard to the uniform duty on real estate (ETAK)", conference of the Hellenic Federation of Real Estate Owners in Athens, under the main subject "The new regulations with regards to the uniform duty on real estate (ETAK)".
66. December 2007, Lecture with topic "Corporate taxation and Tax Responsibility", conference of the University of Athens, in Athens under the main subject "Announcement of results of the Program PYTHAGORAS: Reinforcement of Research groups at universities".
67. December 2007, "The tax responsibility of those governing Legal Entities in French law", at the conference of the Greek Company of Tax Law and Financial Studies and the University of Athens, in Athens, at which the results of the Program "PYTHAGORAS: Reinforcement of research teams at Universities" were announced, under the main subject "Corporate taxation and tax responsibility".
68. December 2007, "Advance Pricing Arrangements, the procedure of mutual settlement and arbitration as methods for solving disputes arising in cases of transfer pricing", at the conference of the Greek Office of the International Fiscal Association under the main subject "Issues with regard to transfer pricing".
69. September 2007, "Transfer pricing and intangibles in Greece" (in cooperation with A. Malliou), conference of the International Fiscal Association (I.F.A.) in Kyoto, Japan, under the main subject "Transfer pricing and intangibles".

70. June 2007, "Quality of tax legislation in Greece" (in cooperation with Th. Fortsakis) at the International Conference of the European Association of Tax Law Professors (EATLP) in Helsinki, Finland, under the main subject "Quality of tax legislation".
71. December, 2006, "The financial audit of Local Government Organizations", under the main subject "Issues of financial administration of Local Government Organizations", Greek Company of Tax Law and Financial Studies and Chamber of Corinth, Corinth.
72. June 2006, "The implementation of the Interest Savings Directive in Greece" (in cooperation with Th. Fortsakis and A. Tsouroufli) at the International Conference of the European Association of Tax Law Professors (EATLP) in cooperation with the University "Corvinus", in Budapest, under the main subject "The implementation of the Interest Savings Directive in the EU".
73. December 2005, "The comparative review of the Greek-French procedural tax law", at the conference of the Greek Company of Tax Law and Financial Studies and the Legal School of the Dimokrition University of Thrace, in Komotini, under the main subject "Issues of administrative and procedural tax procedure".
74. November 2004, "The principle of financial honesty", at the B' Scientific Symposium of the University of Piraeus (Department of Legal Sciences O.D.E.) in cooperation with the Court of Audit and the Bar Association of Chalkida, in Chalkida, under the main subject "Justice and Financial Policy: Allies or enemies".
75. April 1998, "God and tax", conference of the European Tax University (Universités Européennes Fiscales de Printemps), in Nice, France, under the main subject "God and tax".
76. April 1997, "The Greek tax reform", conference of the European Tax University (Universités Européennes Fiscales de Printemps), in Nice, France, under the main subject "The meaning of reform in tax law".
77. 2003-2004: Seminar on Administrative Law, Foundation of Administrative Law M. Stasinopoulou.
78. 2002-2003: Seminar on Administrative Law, Foundation of Administrative Law M. Stasinopoulou.

79. 1998-1999: International Commercial Transactions and Electronic commerce,
Temple University, Law School.

IX. ACCREDITATION

1. Accredited Mediator (Centre of Accreditation of Pireaus).
2. Trainer of Mediators

X. FOREIGN LANGUAGES

English: very well

French: very well

Italian: well