

Natalia Pushkareva

Relevant Work Experience

Max Planck Institute for Tax Law and Public Finance, Munich

01/2020 – 07/2020

Scientific Guest

- As a Scientific Guest I am carrying out my own research project investigating how taxation of digital financial services in Africa affects sustainable development of the continent
- At the same time, I am contributing to GlobTaxGov – A New Model of Global Governance in International Tax Law Making research project funded by the EU Horizon2020 ERC Research & Innovation Programme (PI Irma Mosquera, University of Leiden)

European University Institute, School of Transnational Government, Florence

09/2018 - 06/2019

Policy Leaders Fellow – International Tax Policy

- Acceptance rate <1%
- Working on a research project of my own design dealing with enhancing cooperation in international tax
- Receiving advanced training in policy analysis and communication
- Assisting my supervisor George Papaconstantinou, former Minister of Finance of Greece, with the international tax part of Transformation of Global Governance project <https://tgg.eui.eu/>
- Assisting with organizing and participation in the High Level Tax Policy Dialogue at the OECD

Gaidar Institute for Economic Policy, Moscow

06/2013 – 09/2014, 07/2015 - 07/2018

Researcher, Tax System Development Laboratory (International Tax)

- Selected as a Youth Leader for the tax part of 2030 Strategy (vision of economic challenges Russia might face till the year 2030 and their possible solutions)
- Drafted amendments to the Russian legislation and several bills
- Main projects include working on:
 - Adjusting the Russian tax system to the requirements of the OECD BEPS project (for the World Bank)
 - Removing obstacles for economic cooperation within the EEU region (for the Eurasian Economic Commission)
 - Improving investment climate in Russia by removing obstacles for doing business (for the Russian Ministry of Finance)

Deloitte & Touche RCSL, Moscow

03/2011 – 05/2013

Consultant 1-3

- Research & Consulting
- One of youngest firm's 3-year consultants
- Was involved in project management and supervising junior colleagues

Fellowships and Scholarships

- Scientific Guest Fellow, Max Planck Institute for Tax Law and Public Finance 2019-2020
- Shortlisted for Charlemagne Prize Fellowship 2019-2020
- Frederic Bastiat Fellow, Mercatus Center, George Mason University 2019-2020
- Shortlisted for Young Professionals in Foreign Policy Fellowship for Policy Writers 2019
- Policy Leaders Fellow, EUI 2018-2019
- Shortlisted for Young Researcher Fellowship of the Oxford Russian Fund 2018
- Hill Foundation Scholar, University of Oxford 2014-2015
- Fulbright Scholar (I rejected) 2013
- Open World Alumna, Open World Leadership Center, the US 2013, 2015
- MSU Exceptional Performance Scholar, Lomonosov Moscow State University 2006-2014
- Consultant Plus Scholar (research skills and working with databases), Russia 2008

Education

London School of Economics and Political Science

10/2018 – now

Graduate Diploma in Economics (Remotely)

- Being involved in economic policy making for several years and having background mainly in law, I decided to deepen my understanding of economics to advance my career
- Taking courses in Macroeconomics, Microeconomics, Econometrics and Public Economics
- Mentoring students of LSE School of Public Policy

University of Oxford, Faculty of Law & Said Business School

09/2014 - 07/2015

MSc in Law and Finance (MLF)

- Courses taken include Corporate Tax Law and Policy, The Law of Personal Taxation, MBA-level courses in Finance and Financial Economics, Law and Economics of Corporate Transactions
- Result equivalent to Merit
- Currently MLF mentor

Lomonosov Moscow State University, Faculty of Law

09/2006 – 07/2011

Specialist in Law (five-years full-time degree, equivalent of Masters)

- Specialized in Law (Master thesis on tax evasion named the best thesis of specialization)
- Summa cum laude (GPA 5.0/5.0), top 1%
- Winner and awardee of multiple competitions including the 1st place at the Lomonosov International Olympiad

Recent Academic Activities

- Visiting scholar, City University London (10/2015-03/2016)
- CEE Vienna International Tax Summer School, Institute for Austrian and International Tax Law (2016)
- Comparative Tax Law Methodology Summer School, Uppsala Centre for Tax Law (2016)
- 7th Summer School on Economic Policy, Higher School of Economics (2017)
- Presenting at the Festival of Economics (YSI Europe Convening), Trento (June 2018)
- Presenting at Youth Summit "Youth Empowerment: Reskilling the Youth", Istanbul (June 2018)
- NYU Summer Institute of Taxation, New York (July 2018)
- Bonn Summer School on Policy making & Scientific research, Bonn (September 2018)
- Speaker at YSI Challenges for taxation in a digital economy webinar (September 2018)
- UN Trade and Development Conference, Geneva (October 2018)
- Chartered Institute of Taxation & Association of Taxation Technicians Annual Conference, Milan (October 2018)
- Guest lecture on Challenges of Global Tax Policy at University of Florence, (November 2018)
- The Challenges and Opportunities of Multilateralism, Oxford Centre for Business Taxation, Oxford (December 2018)
- Delegate at the US-Russia Forum at University of Stanford (SURF) (October 2018 – April 2019)
- World Economic Forum Global Shapers candidate (Rome Hub)
- High Level Policy Dialogue on Taxation Governance at OECD, Paris (February 2019)
- The Bennett Institute Annual Conference, University of Cambridge (April 2019)
- PhD Workshop on "Varieties of Welfare Capitalism in Times of Socio-Economic Insecurity" at the Hertie School of Governance (May 2019)
- Russian Summer School for Institutional Analysis, Moscow (July 2019)
- Frederic Bastiat Colloquium on Austrian, Virginia, and Bloomington Schools of Political Economy, Arlington (September 2019)
- International Tax Governance and the Digitalization of the Economy in a Broader Perspective, The Hague (October 2019)
- International Tax Forum, Moscow (November 2019)
- Frederic Bastiat Colloquium on Politics and Economic Progress, Arlington (February 2020)
- Frederic Bastiat Colloquium on Crisis & Government, Arlington (March 2020)
- 20th Annual U.S. and Europe Tax Practice Trends Conference (April 2020)
- Frederic Bastiat Colloquium on Markets, State & Society, Arlington (May 2020)

Writing skills

- Finalist of the Young Professionals in Foreign Policy Fellowship for Policy Writers
- Founder and coordinator of the Policy Writing Group, EUI
- Founder of SmartChoice, a blog about evidence-based public policy choices
- Official Writer of Medium Russia
- Master Thesis named the best thesis of specialization

- Selected for an internship at the Harvard Business Review but had to reject
- Young Journalist School alumna, the “Golden Pen” award recipient for achievements in writing competitions

Selected publications

Monographs

- Responsibility for tax evasion in modern Russia / LAP LAMBERT Academic Publishing, Germany, 2012. ISBN:978-3-659-16626-6

Policy papers

- Kornienko, Natalia and Velikova, Elena and Gulyaeva, S and Korolev, G. and Pushkareva, Nataliya and Mitrofanova, Ekaterina, Prospects for Improving the Taxation of E-Business in the Russian Federation) (March 6, 2017). Available at SSRN: <https://ssrn.com/abstract=2927938> or <http://dx.doi.org/10.2139/ssrn.2927938>
- Kornienko, Natalia and Minina, Elena and Korolev, G. and Mitrofanova, Ekaterina and Pushkareva, Nataliya, Analysis of International and Russian Experience in Regulating the Conclusion of Multilateral Agreements on Pricing with Taxpayers (March 22, 2018). Available at SSRN: <https://ssrn.com/abstract=3149657> or <http://dx.doi.org/10.2139/ssrn.3149657>
- Kornienko, Natalia and Minina, Elena and Korolev, G. and Pushkareva, Nataliya and Mitrofanova, Ekaterina, Analysis of Actual Judicial Decisions of the EU Countries, Latin America and Other Countries of the World in the Framework of International Tax Agreements (March 22, 2018). Available at SSRN: <https://ssrn.com/abstract=3149598> or <http://dx.doi.org/10.2139/ssrn.3149598>
- Kornienko, Natalia and Velikova, Elena and Gulyaeva, S and Pushkareva, Nataliya and Mitrofanova, Ekaterina, Modern Approaches to the Taxation of Representative Offices and Branches of Foreign Companies (BEPS, FATCA)) (April 3, 2017). Available at SSRN: <https://ssrn.com/abstract=2945306> or <http://dx.doi.org/10.2139/ssrn.2945306>

Journal articles

- Elimination of Excessive Legal Barriers to Entrepreneurial Activities in the Territory of the Customs Union and Joint Economic Space / Co-authored by G. A. Korolev, N. Yu. Kornienko, E. E. Velikova, N. Yu. Postnikova, A. A. Volchek, N. A. Pushkareva, E. V. Vekova. 2016.
- Taxation of Intangible Assets in Conditions of a Digital Economy / Velikova E.E., Pushkareva N. A. // Taxes and Finance. 2016. No 2 (30). P. 41-47.
- The Good, The Bad and The Ugly: on Importance of not Referencing Moral Categories in Legal Debates. / Natalia Pushkareva. “Nalogoved” №2/2018
- Evolution of Tax Avoidance Doctrine in the UK Case Law. / Natalia Pushkareva. “Nalogoved” №8/2018
- All Or Nothing: International Tax Competition and Action 15 of the BEPS Action Plan. / Natalia Pushkareva. “Tax and Finance” №4/2018
- BEPS and Global Inequality: Concerns & Opportunities // Natalia Pushkareva. “Tax and Finance” №3/2019
- Can’t Wait: “Google Tax” Marching the World while the OECD is Finalizing the Unified Approach // Natalia Pushkareva. Global Tax Governance Blog <https://globtaxgov weblog.leidenuniv.nl/2020/01/29/cant-wait-google-tax-marching-the-world-while-the-oecd-is-finalizing-the-unified-approach/>
- All are equal, but some are more equal than others: redistributive function of the Russian tax system // Natalia Pushkareva. REFORUM platform for policy dialogue, April 2020
- Digital Financial Services, Taxation and Economic Development in Sub-Saharan Africa: Thinking Long-Term // Under review