

Name: Yoseph (Joseph) M. Edrey

Date: March 2022

Curriculum Vitae

Faculty of law, Haifa University
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1. Personal Details

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A. Undergraduate and Graduate Studies

1976-1979 Ph.D. (Law) - The Hebrew University of Jerusalem, Israel.
Doctoral dissertation: "Income Tax Law - Income from Employment".

1974-1975 LL.M., The Hebrew University of Jerusalem, Israel. Faculty of Law.
Masters' thesis: "The Deductibility of Business and Personal Expenses Under the Income Tax Laws of Israel, US, Sweden, Germany and France".

1970-1973 LL.B., The Hebrew University of Jerusalem, Israel; Faculty of Law.

B. Post-Doctoral Studies

1979-1981 Visiting Scholar, School of Law, University of Pennsylvania.
Subjects: Federal Income Tax, Tax Policy, Welfare Law.

3. Academic Ranks and Tenure in Institutes of Higher Education

2018- current: Prof. of Law (emeritus; mandatory)

1997- 2018: Professor of Law (Tenured), University of Haifa, Faculty of Law.

Fall 2013 Visiting Professor The university of Texas at Austin Texas, THE SCHUSTERMAN CENTER FOR JEWISH STUDIES ISRAEL STUDIES COLLABORATIVE (ISC).

Dec. 2011 Visiting scholar Université Paul-cézanne Section du CSU : 5ème, Aix-Marseille 3, Faculté d'Économie Appliquée

Fall 2011 Visiting Professor, *Universitat Pompeu Fabra, Barcelona, Spain; Departament de Dret*

Aug. 2010: Erasmus Mundus Fellowship, European Union; The Universidad Complutense de Madrid

Academic Ranks and Tenure in Institutes of Higher Education, (continued)

- 2006-2007 Professor of Law and Head of Ramat Gan Academic College of Law. (On leave from Haifa University)
- 2003-2004 Visiting professor, Michigan University, School of Law.
- Spring 2003 Visiting Scholar, Utrecht University, The Netherlands, Faculty of Law.
- Summer 2003 Visiting Professor, University of San Diego, School of Law.
- 1997-2002 Dean and Professor of Law, University of Haifa, Faculty of Law.
- Fall 2002 Visiting Professor of Law, George Washington University, School of Law.
- Fall 2001 Visiting Professor of Law, Michigan University, School of Law.
- Fall 2000 Visiting Professor of Law, American University, WCL.
- 1991-1997 Associate Professor of Law, University of Haifa, Faculty of Law.
- Fall 1996 Visiting scholar, Harvard Law School. ITP.
- Spring 1992 Visiting Professor of Law, Emory Law School, Faculty of Law.
- 1990-1991 Member of the founding team of the Faculty of Law, University of Haifa.
- Fall 1990 Visiting Professor of Law, UCLA, School of Law.
- 1987-1989 Visiting Professor of Law, University of San Diego, School of Law, L.L.M. Program in Taxation.
- 1986-1987 Visiting Professor of Law, Emory Law School.
- 1982-1986 Lecturer, Tel-Aviv University, Faculty of Management, founder of the tax law department.
- 1981-1982 Lecturer, The Hebrew University, Faculty of Law.
- 1979-1981 Visiting Scholar, University of Pennsylvania, School of Law.
- 1979-1981 Visiting Lecturer, Temple University Law School.
- 1974-1979 Assistant Professor, The Hebrew University Faculty of Law.

4. Offices in University Academic Administration

- 1997-2002 Dean, University of Haifa, Faculty of Law.
- 2006-2007 Head of Ramat Gan Academic College of Law. (On leave from Haifa University)

5. Scholarly Positions and Activities Outside the University

- April 2009 Chairman, the Commission for Academic Accreditation for the Peres College, School of Law - National Council for Higher Education.
- 2007- 2019 Associate, the European Association of Tax Law Professors.

Scholarly Positions and Activities Outside the University (continued)

- 2005-2007 Member, Programs Committee for the New International Association of Law Schools.
- 2005-2006 Member. The President Commission: a public commission for study the Israeli governmental system; appointed by the President of the State of Israel.
- 2002 Advisor, the Commission of Higher Education, for the Colleges of Management and Schools of Laws' application for adding joint degree programs.
- 2000 Special consultant to the Kneset (the Israeli Parliament) for the Tax Reform; appointed by the Chairman of the Israeli Kneset.
- 1997 - 1999 Member. The Israeli Democratic Institute, the Academic Committee of the Public Council for the Israeli Constitution.
- 1999 - 2004 Member. The Public Council for the Israeli Constitution, the Israeli Democratic Institute.
- 1997- 2002 Member, the Steering Committee of the Israeli Institute of Continuing Legal Education for judges (ex officio).
- 1995 - 1996 Member, the Commission for Academic Accreditation for the College of Insurance, the National Council for Higher Education.
- 1993 - 1995 Member, the National Committee for Public Services; appointed by the Minister of Science.
- 1991 - 1992 Member, the National Committee for the Corporate Tax Reform; appointed by the Israel Tax Commissioner.
- 1987 Member, Special Committee for Corporate Taxation in Israel; appointed by the National Commissioner of the State Revenue.
- 1985 Member. Special Committee for Taxation and Inflation; appointed by the National Commissioner of the State Revenue.
- 1974 - Present Member. Israel Bar Association.
- 1972 - 1973 Law Clerk. Justice Haim H. Cohen, the Supreme Court of Israel.

6. Active Participation in Scholarly Conferences (recent, selected)

- a) First French - Italian Tax Seminar Quirinal Treaty and Beyond, Keynote speaker: Are there concrete limitation on Tac Legislation – Pure tax and Pigovian Taxes, Ferrara Italy, 24-25 March 2022.
- b) The 24th Annual Critical Tax Conference – a virtual conference hosted by the University of California Irvine School of Law Graduate tax Program April 8-9, 2021; Reuven AviYonah, Yoseph M. Edrey, Constitutional Review of Federal Fiscal Legislation.
- c) **Judge, and Lecturer:** The 8th Joint seminar: **State Aid Rules as Limits for Tax Legislatures and Tax Administrations**, Heidelberg, 1-3 May 2016. Lecture: Who Gain from Narrowing the Income Tax Base?

Active Participation in Scholarly Conferences (recent, selected)(continued)

- d) **Co-Director, judge, and Lecturer** “Taxation of factors of production, GDP and measuring welfare”. The 12th Mediterranean Research Meeting: Workshop on “State Economy and State of the Economy in the Mediterranean Area: the Contribution of Taxation to the Development of the EU - Middle East relations”. Robert Schuman Centre for Advanced Studies, the European University Institute. **Florence, Italy**, April 2011.
- e) **Lecture**. The new amendments of the Law of Encouragement of Capital Investments and the Law of the Economic Policy of the Years 2011-2012 in Israel; The Interdisciplinary Center of Herzelia Law School, January 4th 2011.
- f) **Lecturer**. The legal Aspects of the National Budget Law and the Arieli et.al v. The Minister of Religious Affairs's et al Case; The Israeli Association of Public Law, Caesarea 25-27 November 2010.
- g) **Lecturer**. “The unethical aspects of aggressive tax planning”. The First International Conference on Tax Ethics: Perspectives from a Global Economic Crisis. XIV Jornadas Fiscais. Universidade Lusíada Lisboa. **Lisbon, Portugal**. May 3-5, 2010.

Invited Lectures (recent years, abroad)

- a) March 1st May 1st 2022 Ferrara University Faculty of Law Constitutional Aspects of Fiscal Legislation, Ferrara Italy.
- b) September 14-18 2018, University in Zagreb Faculty of Law and the University of Dubrovnik: *State Aid and Tax Incentives; discrimination and Judicial Constitutional Review (USA & Israel)*
- c) April 2017, Nova University, European Faculty of law, Ljubljana, Slovenia, *The Constitutional aspects of Fiscal Policy*.
- c) November- December 2013: The THE SCHUSTERMAN CENTER FOR JEWISH STUDIES ISRAEL STUDIES COLLABORATIVE (ISC), three lectures on the Israeli legal and constitutional system.
- d) November 1st Université Paul-cézanne Section du CSU : 5^{ème}, Aix-Marseille 3, Faculté d'Économie Appliquée, Ph.D students forum, *Optimal Tax and consumers (taxpayers) surplus*.
- c) December 13, 2011 Universitat Pompeu Fabra, Barcelona, Spain; Departament de Dret, Ph.D. students forum, *Efficiency and constitutional principles*
- f) November- December 2013: The THE SCHUSTERMAN CENTER FOR JEWISH STUDIES ISRAEL STUDIES COLLABORATIVE (ISC), three lectures on the Israeli legal and constitutional system.
- g) November 1st Université Paul-cézanne Section du CSU : 5^{ème}, Aix-Marseille 3, Faculté d'Économie Appliquée, Ph.D students forum, *Optimal Tax and consumers (taxpayers) surplus*.
- h) December 13, 2011 Universitat Pompeu Fabra, Barcelona, Spain; Departament de Dret, Ph.D. students forum, *Efficiency and constitutional principles*

8. Colloquium Talks (selected, recent years, abroad)

- Dec. 6th, 2011 "Optimal Taxation and the deficiency of the Laffer Curve",
Université Paul-cézanne, 5ème, Aix-Marseille 3, Faculté
d'Économie Appliquée. Aix en Provence, France.
- May 5, 2009 "A brief Introduction to a Modern-Western style of tax policy:
An Interdisciplinary approach". Universidade de Lisboa, School
of Law. Lisbon, Portugal.
- Dec. 10, 2008 "The Sources of the Freedom of Religion in a Jewish State", Prof.
John Sexton's seminar on Law and Religion. NYU Law School,
New York, USA.
- Sept. 11, 2008 "Economics and Public Policy". FAES, Madrid, Spain.
- May 17- 25, 2008 Advanced Tax Law Students Colloquium. Università di Ferrara
Dipartimento di Scienze giuridiche, Ferrara, Italy.
- April 18, 2007 "Comparative Tax Law Israel-Spain-USA". Universitat Pompeu
Fabra, Barcelona, Spain.
- April 19, 2007 "The Evolution of the Israeli Constitutional Law". Universitat
Pompeu Fabra, Barcelona, Spain.

9. Teaching

A. In Israel

1) Courses taught in recent years:

Introduction to Tax Law (for the last 20 years; Mandatory course);
The Sources of the Israeli Legal System (for the last 20 years; Mandatory)
Justice, Equality, Efficiency, and Taxation around the World (Elective, in English).
Corporate Taxation (elective);
Tax Policy and Fiscal Legislation (Seminar for the last 20 years` in recent years for
L.I.M. students as well)

2) Courses Taught in Israel in previous years:

Israeli Tax System, Income Tax Law, Taxation and Inflation, Tax Policy, Business
Law, Corporate Law, Welfare and Labor Law, Tax Accounting, Introduction to the
Israeli Legal System, Indirect Taxes, Corporate Taxation, Introduction to the Federal
Income Tax system, Comparative Tax Law; Fiscal Legislation.

B. Abroad

USA:

Visiting positions 1980-2013 in the following law schools:
*UT Austin, Michigan, GW ,WCL, Emory, San Diego, UCLA, Baltimore, Capital,
Arkansas, Temple, the following courses and seminars:*
***Developments of the Israel Constitution; Federal Tax and Policy; Jurisprudence and
Taxation; Federal Taxation of International Activity; Federal Income Tax I; Federal
Corporate Taxation; Public Finance.***

Teaching (continued)

Europe:

Short visits in the following universities: *Universitat Pompeu Fabra, Barcelona, Spain; Universita di Ferrara, Dipartimento di Scienze Giuridiche, Ferrara; University of Leiden, Faculty of Law, International LLM program in Taxation; Universidade de Lisboa; Utrecht university, Faculty of law.*

Federal (U.S.) Tax Law; Tax Policy; New trends in tax legislation Tax Legislation and constitutional limits. Constitutional Aspects of Fiscal Legislation

OECD:

Dec. 1995 Course Leader, Taxation and Inflation, Ankara, Turkey.

C. Supervision of graduate students in recent years:

Pnina Neuwrith:	Ph.D., "Taxation of Digital Commerce (2014).
Eetamar Chohavi:	Ph.D., "Tax and Social Gaps – Negative Income tax" (2014).
Saul Wiesman:	Ph.D. "Property, values, Rights and Jurisprudence" (2015); (Main supervisors: Prof. A. Kasher, Dr. Menashe).
Esmat Waatad	Ph.D. "The Islamic Zedaka and Modern Compulsory payments Insights".
Tal Kahana	Ph.D. Candidate, "Tax aspects of the Kibutz Expansion"
Janis Eismonts	L.LM, (European Master in Law and Economics – Erasmus, 2016), "Permanent Establishment in the Digital Age: Adapting international tax rules to the new global environment"
Revital Berlistein	L.LM, "Unreported Income and Tort Compensations" (2015).
Kinga Kovatz:	L.LM, (European Master in Law and Economics – Erasmus), "Cost-Benefit Analyses of Unenforced Obedience in Tax Law", (2014).
Maayn Saar	L.LM candidate, Taxation of MNE in the cyber economy era.

PUBLICATIONS

Ph.D. Dissertation

Y. M. Edrey, (Hebrew), Income Tax Law - Income from Employment, The Hebrew University of Jerusalem, Israel pp. 1-353. (1979). Doctoral dissertation: Supervisor: Prof. Aaron Youran.

Authored Books - Published

1. **Yoseph Edrey** (Italian – translated by Prof. Marco Greggi) **Elementi di diritto tributario**, (Ferrara, 2018).
2. **Y. M. Edrey**, (Hebrew), Introduction to the Theory of Taxation: Its sources, Logic and Rationales. The Israeli Bar Publishing House. pp. 1-400 (2009).
3. **Y. M. Edrey**, (Hebrew), Tax Events: the Rise (and Stagnation?) of the Israeli Tax Law. Nevo Publishing House. pp 1-398 (2007).
4. **Y. M. Edrey**, (Hebrew), Basic Law: The Economy of the State. A book in a series of commentaries on the Israeli Basic Laws, Hebrew, Editor Y. Zamir, the Harry and Michael Sacher Institute for Legislative Research and Comparative Law, Hebrew University. pp. 1-534. (2004).
5. **Y. M. Edrey**, (Hebrew), Taxation of International Activity. Papyrus, Tel Aviv University Press. pp. 1-394. (1991).

Editor

1. **Marco Greggi and Yoseph Edrey**, eds. (English), *Tax Law and the Mediterranean Area Current Issues in the Time of the Global Crisis* (Bologna, Italy, 2012).
2. **David Elkins**, (Hebrew) *Corporate Taxation (Ed. YM. Edrey)* volumes 1-2 (2010).
3. **Yoseph Edrey and Marco. Greggi** eds. (English). *Bridging a Sea: Constitutional and Supranational Limitations to the Taxing Power of the States Across the Mediterranean* (Ferrara, Italy, 2010).

Articles in Refereed Journals

Accepted for publication

1. R. Aviyonah Y.M. Edrey, “Constitutional review of Federal tax legislation”, **University of Illinois Law Review**.
2. Y.M. Edrey (Hebrew), Hierarchy of legal and constitutional provisions: The constitutional status of the Annual Budget Law and law of return as test cases”, **Neeman Book**, (A. Barak & D. Glikberg eds.)

Published:

1. Y.M. Edrey (Hebrew), “Constitutional problems in the legislative processes of the Arrangements Laws` The Congestion Tax Law as a case study”. 36/1 **Misim (Taxes)**, (March 2022) A-39.

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Articles in Refereed Journals – Published (continued)

2. Y. M. Edrey, (Hebrew), "Taxation of the Prime Minister: tax exemptions, tax refunds, unlawful increase of PM Compensation, and the Public Freedom of the Press.", 34/4 **Misim (Taxes)**, (Dec. 2020) A-1.
3. Y.M. Edrey (Hebrew), "Constitutional interpretation and judicial review of Fiscal Legislation" 13 **Din U'dvarim**, p.31-154), (2018)
4. **Y.M. Edrey**, (Hebrew), "The Hassan Case, what has happened to the legal Methodology at the Supreme Court?" **Law and Business Rev.** (special edition in honor of Retired Justice Tova Strasberg-Choen), (A. Barak and Y. Zamir eds. 2017).pp. 122-65.
5. **Y.M. Edrey**, (Hebrew), "On Gross Income and Taxable Income: The Distinction Between Non-Liability and the Deductibility of expenses", **The Lapiduth book** (D. Glicksberg, ed. 2015), pp. 19-64.
6. **Y.M. Edrey**, (English) "Privacy and Tax Evading", (Short comment, English), **verfassungsblog – on Matter Constitution**, (2015), <http://verfassungsblog.de/privacy-and-tax-evading/>
7. **Y.M. Edrey**, (English), "Created Intangibles: Maintenance Deductions and Current Income", 144 (10) **Tax Notes** (2014) pp. 1165-1175 (2014).
8. **Y. M. Edrey**, (English), "Taxation and Human Rights", **European Tax Studies** (2014 issue 2) - <http://www.seast.it/magazine/taxation-and-human-rights-2/>
9. **Y. M. Edrey**, "Disposition of Constitutional, Personal and Economic Rights and Taxation of Privatization Grants" (Hebrew) 26 **Taxes** (2012), pp. A-1 – A-37
10. **Y. M. Edrey**, "The Taxation and Encouragement of Financial Capital, Human Capital and Social Capital" (Hebrew). **Mishpatim, Hebrew University Law Review**. 40(2). pp. 437-535(January 2011)..
11. Y. Margalioth, E. Sulganik, R. Eldor, **Y. M. Edrey**. "A Cost of Tax Planning" **Review of Law & Economics**: Vol. 5 Iss. 1, Article 7 (2009).
Publications, **Articles in Refereed Journals**, continued
12. **Y. M. Edrey**. "Income and Capital Gains Tax on Reorganization of business: Reexamination" (Hebrew), **Law and Business L. Rev**: 8 (2009).
13. **Y. M. Edrey**. "Constitutional Review and Tax Law: An Analytical Framework", **American University Law Review**: 56. pp.1187-1228. (2007).
14. **Y. M. Edrey**. "The Israeli Constitutional Revolution/Evolution, Models of Constitutions, and A lesson from Mistakes and Achievements", **American Journal of Comparative Law**: 53. pp. 77-123 (2005).
15. **Y. M. Edrey**. "What are 'Capital Gains' and 'Capital Losses' Anyway?" 24 **Virginia Tax Rev**: pp. 141-186 (2004).
16. **Y. M. Edrey**, Y. Margalioth. "Interest Deduction: Application of Finance Theory in Supreme Court Cases". (Hebrew) **Mishpatim, Hebrew University Law Rev**: 32, pp 535-560 (2002). *Order of authors' names by the relevant contributions.

Articles in Refereed Journals Published (continued)

17. **Y. M. Edrey**, "A Brief Introduction to the Legal System and Legal Education in Israel and the curriculum at Haifa Faculty of Law", **South Texas Law Review**: 43. pp. 343-353 (2002).
18. **Y. M. Edrey**, S. Colombo , "Haifa and Its Law School: Toward the Future", **Journal of Legal Education**: 51. pp 338-345 (2001).
19. **Y. M. Edrey**. "Tax Law as Public Law", (Hebrew). **Mishpat Umimshal, Haifa Law & Government Law Rev**: 5. pp 57-94 (1999).
20. **Y. M. Edrey**. "A Declarative and a Constructed Constitution - the Right for Property Under the Israeli Constitutional Law and its location on the 'Constitutional Rights' Scale", (Hebrew) **Mishpatim Hebrew University Law Rev**: 28. pp. 461-534 (1997).
21. **Y. M. Edrey**. "The Underline theory of the New Trend in the Israeli Case Law: A Business Transaction and Losses; Expenses and Interest Deduction; the Employee as a Taxpayer", (Hebrew) **Iyoney Mishpat Tel Aviv L. Rev**: 21. pp. 283-326 (1996).
22. **Y. M. Edrey**. "The Classification of Intangible for Income Tax and Capital Gain", (Hebrew) **Mechkarey Mishpat Bar-Ilan Law Rev**:13. pp.487-506 (1996).
23. **Y. M. Edrey**, "Taxation of International Activity: FDAP, ECI and the dual capacity of an Employee as a Taxpayer", **Virginia Tax Rev**:15. pp.653-684 (1996).
24. **Y. M. Edrey**. "A Constitutional Revolution or Constitutional Evolution", (Hebrew) **Mishpat U'Mimshal**, pp. 576-597 (1996).
25. **Y. M. Edrey**. "Capital Gain and Capitalization of Income: a Legal and Economic Analysis", (Hebrew) **Hapraklit Israeli Bar L. Rev**: 42. pp. 297-331 (1995).
26. **Y. M. Edrey**. "Who set the tax laws in Israel: On Primary, Administrative and judicial legislation", (Hebrew) **The Law, The College of Management - Law Rev**: 3. pp. 319-343 (1996).
27. **Y. M. Edrey**. "Constitutional and Normative Obstacles for the New Tax legislation" (Hebrew) **Taxes**: 8, Vol. 6. pp. a20- a52 (1994).
28. **Y. M. Edrey**. "Straight-Line Depreciation and Tax-Accounting". (Hebrew) **The Israel Account Journal**: 43. pp. 169-172 (1994).
29. **Y. M. Edrey**. "Capital Recovery and Deduction of Economic Depreciation", (Hebrew) **The Israel Account Journal** :43. pp. 9-20 (1994).
30. **Y. M. Edrey**. "The Foundation of Law Act As a Source for Judicial Activism in the Israeli Legal System", (Hebrew) **Iyoney Mishpat** :17. 597-646 (1992).
31. **Y. M. Edrey***, S. Shani "The US Taxation of Aliens", **Capital Law Rev**: 21. pp. 121-163. *Order of authors' names by the relevant contribution (1992).

Publications, Articles in Refereed Journals, published (continued)

32. **Y. M. Edrey***. A. Jeffrey, "Taxation of International Transaction - Over Relief from Double Taxation Under the US Tax System", **The International Tax and Business Law Journal**: 9. U.C. Berkeley Law School. pp. 102-128. *Order of authors' names by the relevant contribution (1991).
33. **Y. M. Edrey**. "Moving from the Source Doctrine to the American Concept of 'Accretion to Wealth' - The Israeli Experience", **The Transnational Lawyer**: 3. pp. 427-465 (1990).
34. **Y. M. Edrey**. "On the Deductibility of Capital Expenses and Capitalization of Ordinary Expenses", (Hebrew) **Hapraklit**: 39. pp. 136-162 (1990).
35. **Y. M. Edrey**, H. Abrams "Equitable Implementation of Tax Expenditures", **Virginia Tax L. Rev**: 9. pp. 109-127. *Order of authors' names by the relevant contribution (1989).
36. **Y. M. Edrey**, Y. Eden. "Statutory 'Piercing the Veil'- Corporate Taxation of Several Special Legal Entities in Israel". (Hebrew) **Iyoney Mishpat**:13. pp. 307-357. *Order of authors' names by alphabetical (1988).
37. Y. Eden, **Y. M. Edrey**. "Taxation of Capital gains on Corporate Shares Under Inflation", (Hebrew) **Mechkarey Mishpat**: 6, pp. 76-93. **Order of authors' names alphabetical (1988).
38. **Y. M. Edrey**. "The Source Doctrine - Is It the End? On the Definition of the Term "Income" in the Israeli Common Law", (Hebrew) **Mishpatim**:17. pp. 25-53 (1987).
39. **Y. M. Edrey**. "Taxation of Interest-Free Loans: Economic and legal Analysis", (Hebrew) **Iyoney Mishpat**:12. pp. 145-182 (1987).
40. **Y. M. Edrey***, Y. Eden. "Income Tax and Inflation - Measuring Income with Linked Unit", (Hebrew) **The Israeli Tax Quarterly**: 56. pp. 58-78. *Order of authors' names by the relevant contribution (1985).
41. **Y. M. Edrey**. "Taxation of a Married Woman under the Israeli Law", (Hebrew) **Accounting and Taxation**:26. pp. 4-8 (1985).
42. **Y. M. Edrey**. "Chief Justice I. Kahan and his Contribution to the Israeli Tax Law", (Hebrew) **Hapraklit** :36. pp. 345-348 (1985).
43. **Y. M. Edrey**. "Taxation of Officers and Managers", (Hebrew) **Hapraklit**: 35. pp.68-84 (1985).
44. **Y. M. Edrey***, A. Dotan. "Prepaid Rental Fee Under the Israeli Tax Law; Legal and Financial Analysis", (Hebrew) **Mechkarey Mishpat**: 4. pp. 79-104. *Order of authors' names by the relevant contribution (1986).
45. **Joseph M. Edrey**, "Codification and Tax Law: On the Need for Separate Sources of Income in Respect of Employees and Self Employed Taxpayers", **Israel Law Review**: 19. pp. 440-494 (1984).
46. **Y. M. Edrey**. "Prize for Breaching the Law - Note on the Israeli Supreme Court Decision", (Hebrew) **The Israel Account Journal**: 33. pp. 151-161 (1984).

Publications, Articles in Refereed Journals, published (continued)

47. **Y. M. Edrey**. "Managers and Directors as Taxpayers - Interpretation of Tax Law", (Hebrew) **The Israel Bar L. Rev**: 35. pp. 68-84 (1983).
48. **Y. M. Edrey**. "The Definition of Employee for Income Tax Purposes", (Hebrew) **Hapraklit**: 16. pp. 291-333 (1982).
49. **Y. M. Edrey**. "Comprehensive Tax Base in Israel", (Hebrew) **Mishpatim**: 12. pp. 431-470 (1982).
50. **Joseph M. Edrey**, "The Definition of Employee for Income Tax Purposes – A comprehensive analysis", **ISR.L.Rev** 17, 290 (1982)
51. **Y. M. Edrey**. "Deductibility of Employee's Expenses in the Law of Income Tax", (Hebrew) **Mishpatim**: 8. pp. 195-226 (1979).

Chapters in Books

1. **Y. M. Edrey**, "Taxation and the Encouragement of Financial, Social, and Human Capital Investments: Tax Competition and the Government Tax Policy in Developed and Developing Countries in the Middle East: Israel as a study case"; in: *Tax Law and the Mediterranean Area Current Issues in the Time of the Global Crisis* (Bologna, Italy, in-press).
2. **Y. M. Edrey**, Harmful International Tax Planning at the Origin of the Global Economic Crisis: a Field Immune to Ethical Approaches? In: Manuel Pires, ed. *Etica Fiscal* (Lisbon, 2011).
3. **Y. M. Edrey**, "Judicial Review on Tax Legislation: Balancing between Efficiency, Equality as Constitutional Interests", in "*Bridging a Sea: Constitutional and Supranational Limitations to the Taxing Power of the States Across the Mediterranean*", Y.M. Edrey, M. Greggi, eds. (English). (Italy, 2010)
4. **Y. M. Edrey**. "The Israeli Tax System". In *International Contract Manual*. AH. Kritzer, S Eiselen, J Vanto, JJ. Vanto, eds. (2009).
5. **Y. M. Edrey**. "Who Should Guard the Public's Property and the State's Treasury". (Hebrew) In *Shamgar's Book*. A Barak, M. Heshin, E. Arbel, N. Choen, M. Mauntner, Eds. Tel Aviv, Vol A, pp 155-220 (2003).
6. **Y. M. Edrey**. "Social Rights under the Israeli Constitution" (Hebrew). In *Berenzon Book*, Eds, A Barak & H. Bernzon, Jerusalem, pp 45-117 (2000).

Book Reviews

1. **Y. M. Edrey**, (Hebrew) Book Review: "G. Klugman, M. Kapota, *The U.S.A. Israeli Tax Treaty*. (Tel-Aviv, Ronen Publishing House, 1993)". In *The Israel Account Journal* : 42. pp.119-122 (1994).
2. **Y. M. Edrey**, (Hebrew) Book review: "H. H. Cohen, *The Law*, (Jerusalem 1992)" In *Mishpat U'mimshal* :1. Haifa Law & Government Rev. pp. 533-540 (1993).
3. **Y. M. Edrey**, (Hebrew) Book Review: "Dr. A. Refael, D.Efrati, (Tel Aviv, 1984)". In *Israel Law Rev*: 22. pp. 140-148 (1987).

Work in Progress

1. **R. Avi-Yonah & Y.M. Edrey**, (English) "Putting the Public Benefit in Cost Benefit Analysis of Tax Regulations: A Response to Hemel, Nou and Weisbach."
2. **Y.M. Edrey** (Book, Hebrew) Introduction to the Theory of Taxation (2nd ed.).
3. **Y. M. Edrey, P. Herrera** (Book, Spanish), "Introduction to the theory of Taxation and its Application in Spain".
4. **Y. M. Edrey, M. Greggi** (Book, Italian), "Introduction to the theory of Taxation and its Application in Italy".

Monographs

1. **Y. M. Edrey**, (Hebrew), Introduction to Tax Law (Students Edition, Haifa, 1999).pp 1-90. (1999); 2nd ed. (Ramat Gan, 2nd ed. 2007). pp.1-132 pages
2. **Y. M. Edrey**, (Hebrew), Toward Legal Studies. Dyunon, the Tel-Aviv University Publishing House (1995), 3rd ed. pp.1-100 (2007-2008)

Other Publications

Case-Books - Students' edition (Hebrew):

- 1) Cases & Material in Corporate Taxation, (2nd ed. Haifa 1992).
- 2) Cases & Material in the Israeli Legal System, (Haifa 1991, 1995 sup.).
- 3) Cases & Material in Introduction to Tax Law (Haifa 1992, 1995 sup.)
- 4) Cases & Material in Business & Corporate Taxation, (Tel-Aviv 1992, 1994 sup).

Memos for Government's Official Committees (in recent years):

- 1) Yoseph M. Edrey (Hebrew) Oil and Gas Royalties: Fiscal Legislation and Constitutional Rights (Submitted to the Sheshinsky Inquiry Committee - Sep. 2010).
- 2) Yoseph M. Edrey (Hebrew) The Deficiency and the Faults in the Current Tax System and the Fiscal Legislation: Some Solutions (submitted to the Terachtenberg Inquiry committee – Aug, 2011)

Publication (continued)

Other non-Academic Publications

Testimonies before various Knesset committees on fiscal legislation issues.

Tens of notes, comments and articles about Tax Policy and Constitutional in Israeli daily newspapers (Haaretz, The-Marker, Calcalist, Maariv-Asakim and Globes) for the last three decades.

Other Works and Activities Connected with my Scholarly Field

Editor and host: the “Legal Wave” in the TV Academic Channel of Haifa University. Discussions with leading scholars on current legal issues.