
List of Contributors

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Prof. Dr Joachim Englisch holds a chair for Tax Law and Public Law at Münster University, Germany. He also served, inter alia, as a permanent visiting professor at the European Tax College of Tilburg University. He has published and lectured extensively on issues of European taxation as well as on questions of constitutional allocation and restraints of the power to tax.

Dr Peter Gerangelos is the Professor of Constitutional Law in The University of Sydney and has been a Visiting Scholar at the Faculty of Law, University of Cambridge. He has been legal counsel to the Commonwealth of Australia, holding the position of Principal Solicitor in the Office of the Australian Government Solicitor. His primary research interest is Australian and comparative constitutional law, with particular interest in the executive power, separation of powers and issues of federalism.

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Walter Hellerstein is the Francis Shackelford Professor of Taxation and Distinguished Research Professor at the University of Georgia Law School. He is co-author of *State Taxation*, vols. I & II (3rd ed. 2011 rev. (updated tri-annually)); *State and Local Taxation* (9th ed. 2009); *Streamlined Sales and Use Tax* (2008/2009); and *Electronic Commerce and Multijurisdictional Taxation* (2001), as well as more than 100 journal articles. He has practised extensively in the state tax field and has been involved in numerous state tax cases before the US Supreme Court (including successful arguments in *Hunt-Wesson, Inc. v. Franchise Tax Bd.* (2000) and *Allied-Signal, Inc. v. Director, Div. of Taxation* (1992)). He serves as an academic advisor to the OECD's Working Party No. 9 on Consumption Taxes. In 2008 he was awarded the National Tax Association's Daniel M. Holland Medal for outstanding lifetime contributions to the study and practice of public finance.

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