

VLADIMIR TIUTIURIUKOV, Ph.D., C.Sc., FCCA
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RESEARCH INTERESTS

- Comparative tax law
- International taxation
- Public finance

EDUCATION

Ph.D.	Masaryk University , Czech Republic Economic Policy and Administration (May 2017) Thesis: "Tax systems in EAEU region: tax harmonisation, tax competition?"
Candidate of Economic Sciences	All-Russia State Tax Academy , Russia Economics and management of national economy (October 2006) Thesis: "The mechanism of regional development of corporations and the ways of its improving"
Specialist	All-Russia State Tax Academy , Russia Accounting, Analysis and Audit (June 2004)

PROFESSIONAL AFFILIATIONS

- International Fiscal Association (IFA), Member (2009-)
- Association of Chartered Certified Accountants (ACCA), Fellow (2018-)
- Srpsko fiskalno društvo, Member (2024-)

TEACHING AND RESEARCH EXPERIENCE

Union University Law School Belgrade Assistant Professor	Belgrade, Serbia 2024-present
HSE University Associate Professor at School of Public Administration	Moscow, Russia 2017-2023
STEK Teaching Center Instructor in taxation	Moscow, Russia 2020-2021
KIMEP University Assistant Professor at Bang College of Business Deputy Director of Central Asian Tax Research Center Senior Lecturer at Law School	Almaty, Kazakhstan 2011-2015 2011-2015 2011
All-Russia State Tax Academy Adjunct Assistant Professor at the Chair of Accountancy and Audit Adjunct Senior Lecturer at the Chair of Accountancy and Audit Adjunct Lecturer at the Chair of Accountancy and Audit	Moscow, Russia 2010 2007-2009 2004-2007

OTHER PROFESSIONAL EXPERIENCE

Deloitte & Touche	Moscow, Russia
Senior Consultant at Tax & Legal Department	2009-2010
Consultant at Tax & Legal Department	2007-2009
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CJSC “BDO Unicon”	Moscow, Russia
Fixed-term contractor	2005
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JSC Unified Electric Systems of Russia	Moscow, Russia
Assistant at Department of Tax Accounting	2002-2003

VISITING LECTURES

- Russian Academy of National Economy and Public Administration (2012-2021)
- Financial University under the Government of the Russian Federation (2011-2018)
- Institute for Austrian and International Tax Law at WU Wien (2015)
- University of Ferrara (2014)
- Kazakh-British Technical University (2013)
- University of Seoul (2012, 2013)
- International Tax Summer School in Almaty (2012)

SELECTED PROJECTS

- Review and redevelopment of CIS Model Tax Code (Interparliamentary Assembly of CIS Member States; since 2011). Part I “General part”, official Commentaries to Part I, Part III “Tax Administration”, Part II Chapter 3 “Special tax regime. Simplified tax system”, expert and team leader
- Developing and reviewing exam questions on tax law for national audit qualification (Unified Certification Commission; since 2019), expert
- Developing the materials for All-Russia Olympiad on Financial Literacy, Financial Market and Consumer Protection (National Institute of financial markets and management; 2019-2020), expert
- Suggesting the mechanisms of improvement of taxation of e-commerce in Russia (Presidential Executive Office; 2020), expert
- Suggesting the mechanisms of improvement of efficiency of personal income tax administration (Accounts Chamber; 2020), expert
- Analysis of international experience of tax and budgetary stimuli to improve productivity of enterprises and analysis of performance of regions of Russian Federation to select one for the pilot stimulation project (Ministry of economic development; 2019), team leader
- Removing Tax Barriers to the Belt and Road Initiative (Institute of Austrian and International Tax Law; 2016-2018), national expert for Russia
- Comparative review of small business taxation in selected countries to counteract the shadow economy (Accounts Chamber; 2018), expert
- Analysis of publications and professionals’ opinion on efficiency of the tax administration in Kazakhstan (Freie Universität Berlin; 2017), national expert for Kazakhstan
- Comparative analysis of international experience on non-litigation options to mitigate tax disputes (Association of Taxpayers of Kazakhstan; 2014), team leader
- Comparative analysis of measures to combat tax evasion in selected countries, with a special focus on tax-related issues of fraudulent trading (Association of Taxpayers of Kazakhstan; 2013), team leader
- Research on existing CSR tax incentives and suggesting CSR tax incentives for Kazakhstan (Eurasia Foundation for Central Asia; 2013), expert
- Comparative analysis of SME, agriculture and property taxation in selected countries (Tax Committee of Ministry of Finance of Kazakhstan; 2012), team leader

EDITORIAL ACTIVITIES – PEER REVIEWS

- Pravni zapisi; ISSN 2217-2815 (2023-)
- Public Administration Issues; ISSN 1999-5431 (2018-2023)
- Theory and Practice of Social Development; ISSN 1815-4964 (2018-2019)
- Society: Politics, Economics, Law; ISSN 2071-9701 (2018-2019)

LANGUAGES

- Russian – native
- English – fluent
- Serbian – fair
- French – fair
- Czech – basic

JOB-RELATED AND COMMUNICATION SKILLS

- Ability to work in a consultative and collaborative manner
- Experience in legislative drafting process

SELECTED PUBLICATIONS (citations in English)

Books

1	Tyutyuryukov N.N., Tyutyuryukov V.N. <i>Theory of taxes</i> . Textbook. – Moscow, Prometey, 2020. ISBN 978-5-907244-47-4
2	Vladimirova, M.P., Zaitseva, S.S., Lyutova, I.I., Tyutyuryukov, V.N. <i>Tax Management: Actual Issues, Experience and International Practice</i> . Moscow: State University – Higher School of Economics, 2010, ISBN 978-5-7598-0800-8
3	Tyutyuryukov N.N., Chvanov R.A., Tyutyuryukov V.N. <i>On the reforms of regional and local taxes / Lecture</i> – Moscow, Russian Academy of Public Administration, 2009
4	Tyutyuryukov V.N. <i>International Standards of Auditing</i> . Textbook (2 nd edition) – Moscow, Dashkov and Co, 2009, ISBN 978-5-394-00354-7
5	Tyutyuryukov, N.N., Tyutyuryukov, V.N. <i>Transformation of tax systems of Russia and Member States of Eurasian Economic Community: methodology and practice</i> . Moscow: Publishing house “Ekonomika”, 2009, 178 p. ISBN 978-5-282-02979-6
6	Tyutyuryukov, V.N. <i>The evolution of corporations in Russia and regional economic communities</i> . Monograph. Moscow: Russian State Tax Academy, 2009
7	Tyutyuryukov V.N. <i>International Standards of Auditing</i> . Textbook – Moscow, Russian State Tax Academy, 2008

Book chapters

1	Tyutyuryukov, V.N. Taxation in the modern world. In: Grigoryev, L.M., et al. <i>World economy in a period of great turmoil</i> . Moscow: INFRA-M, 2022. pp.445-472. ISBN 978-5-16-017493-8. DOI 10.12737/1858585
2	Petruzzi, R., Peng, C., Roller, N., Screpante, M., Tyutyuryukov, V. Transfer Pricing Issues Related to the One-Belt-One-Road Project. In: Lang, M., Owens, J. <i>Removing Tax Barriers to China's Belt and Road Initiative</i> . Alphen aan den Rijn: Kluwer Law International, 2019. pp. 169-195, ISBN 978-9403501208
3	Meyer-Nandi, S., Orzechowski, D., Tyutyuryukov, V. Tax Treaties Between Belt and Road Countries. In: Lang, M., Owens, J. <i>Removing Tax Barriers to China's Belt and Road Initiative</i> . Alphen aan den Rijn: Kluwer Law International, 2019. pp.197-258, ISBN 978-9403501208

4	Tiutiuriukov, V., Nemeč, J., Špaček, D. Public administration reforms in Visegrad countries: “two steps forward – one step back” processes (?). In: Nemeč, J., Špaček (Eds.), D. <i>25 Years of Public Administration Developments and Reforms in V4 region</i> . Brno: Masaryk University, 2017. pp. 173-188.
5	Tyutyuryukov, V. Chapter 27: Russia. In: Lang, M. et al. (Editors). <i>GAARs – A Key Element of Tax Systems in the Post-BEPS Tax World</i> . Amsterdam: IBFD, 2016, pp.543-568, ISBN 978-90-8722-358-8
6	Tyutyuryukov, V. Chapter 18: Russia. In: Lang, M., Pistone, P., Schuch, J., Staringer, C. and Storck, A. (Editors). <i>Tax Rules in Non-Tax Agreements</i> . Amsterdam: IBFD, 2012, pp.623-656, ISBN: 978-90-8722-147-8
7	Tyutyuryukov, V. National Report Russia. In: Lang, M. (ed.) <i>Double Taxation Conventions and Social Security Conventions</i> . Wien: Linde Verlag Wien Ges.m.b.H., 2006, pp.599-622, ISBN 978-3-7073-0879-2

Academic articles

1	Tyutyuryukov V.N., Guseva N.M. Tax consequences of the digitalization of industrial processes (Internet of Things). In: <i>Information Society</i> , 2024, Issue 4, (in print), ISSN 1606-1330.
2	Tyutyuryukov V.N., Tyutyuryukov N.N., Guseva N.M. Digitalization of tax administration and its analytical potential (a case of Russia). In: <i>Information Society</i> , 2023, Issue 1, pp. 55-64, ISSN 1606-1330. DOI: doi.org/10.52605/16059921_2023_01_55
3	Tyutyuryukov N.N., Tyutyuryukov V.N. How amount and structure of remuneration for labor hinders the productivity growth. In: Bodrunov S.D. (ed.) <i>Industry. Science. Education: the scenarios of the future (PNO-2021)</i> . St-Petersburg: INIR im.S.Yu.Vitte, 2022, pp.387-395. ISBN 978-5-00020-103-9
4	Tyutyuryukov V.N., Guseva N.M. From remote work to digital nomads: tax issues and tax opportunities of digital lifestyle. In: <i>IFAC-PapersOnLine</i> , 2021, Issue 13, pp.188-193, ISSN 2405-8963. DOI: 10.1016/j.ifacol.2021.10.443
5	Tyutyuryukov V.N. Taxation of bloggers' income. In: <i>Finances</i> , 2021, Issue 5, pp.44-49, ISSN 0869-446X
6	Tyutyuryukov V.N., Tyutyuryukov N.N., Grebenschikov E.S. Tax Reforms in China: A View from Russia. In: <i>Finances</i> , 2019, Issue 12, pp.29-34, ISSN 0869-446X
7	Tyutyuryukov V.N. On the interpretation of tax laws of China in other countries. In: <i>Finances</i> , 2018, Issue 5, pp.42-43, ISSN 0869-446X
8	Tyutyuryukov N.N., Tyutyuryukov V.N., Ternopolskaya G.B. Tax benefits: the options for a new definition. In: <i>Finances</i> , 2017, Issue 10, pp.32-36, ISSN 0869-446X
9	Tyutyuryukov V. What can VAT statistics tell to politicians? (with focus on EAEU data) In: <i>NISPAcee Journal of Public Administration and Policy</i> , 2016, Vol.IX, No.2, pp.239-269, ISSN 1337-9038
10	Tyutyuryukov N.N., Tyutyuryukov V.N., Chvanov R.A. Tax benefits – incentives or budgetary losses? In: <i>Economics and managements: issues and solutions</i> , 2016, No.12 (60), pp.107-113. ISSN: 2227-3891
11	Tyutyuryukov N.N., Tyutyuryukov V.N. VAT in EAEU Member States: harmonization, divergence or competition? In: <i>Scientific Works of the Free Economic Society of Russia</i> , 2016, Vol.202, pp.189-201, ISSN 2072-2060
12	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Taxes as instrument of co-financing of reindustrialization program. In: <i>Finances</i> , 2016, Issue 4, pp.56-59, ISSN 0869-446X
13	Tyutyuryukov V. Developing Customs Union: tax harmonisation or tax competition? In: <i>Acta Aerarii Publici</i> , 2015, No.1, pp.84-97. ISSN 1336-8818
14	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. On the signal function of taxes. In: <i>Finances</i> , 2015, Issue 5, pp.40-43, ISSN 0869-446X
15	Tyutyuryukov N.N., Chvanov R.A., Tyutyuryukov V.N. Transformation of a tax policy of the countries of the Common Economic Space in anticipation of creation of the Eurasian Union. In: <i>Finansy i Kredit</i> , 2014, Issue 12(588), pp.2-9. ISSN 2071-4688
16	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Tax policy in the Union State in anticipation of the creation of the Eurasian Union. In: <i>Economics and managements: issues and solutions</i> , 2013, No.9(21), pp.40-46. ISSN: 2227-3891
17	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Tax Policy in CES Member States. In: <i>Finances</i> , 2013, Issue 8, pp.43-47, ISSN 2071-4688
18	Tyutyuryukov V. Transfer Pricing Control in Common Economic Space Member State and its implications. In: <i>Tax and Law</i> , 2013, Vol.6 No.1, pp.187-226, ISSN 2005-1301

19	Tyutyuryukov V.N. Legal grounds for tax consultants. In: <i>Tax Policy and Practice</i> , 2012, Issue 9, pp.26-29 (September)
20	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Tasks of Model Tax Code of CIS at the new stage of integration. In: <i>Taxes and Financial Law</i> , 2012, Issue 7, July, pp.238-244, ISSN 2078-7561
21	Tyutyuryukov N.N., Tyutyuryukov V.N., Ternopolskaya G.B. Tax benefits and revenues of the budgets. In: <i>Economics and Management: Issues and Solutions</i> , 2012, Issue 6, June, pp.31-40
22	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. The definition of tax in Russia, CIS Member States and WTO Member States. In: <i>Finances</i> , 2012, Issue 4 (April), pp.37-41, ISSN 2071-4688
23	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. The Tax... the word comprises so much. In: <i>Tax Policy and Practice</i> , 2012, Issue 2, pp.24-27
24	Tyutyuryukov N.N., Chvanov R.A., Tyutyuryukov V.N. State taxation policy in Customs Union Member States: unification challenges. In: <i>Public Service</i> , 2012, Issue 1 (January-February), pp.42-46
25	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Income taxation in Russia and abroad: all comparisons still are not in favor of Russia. In: <i>Tax Policy and Practice</i> , 2011, Issue 10, October, pp.34-39
26	Tyutyuryukov V.N. Reforming personal income tax – pitfalls of tax deductions. In: <i>Taxes and Finances</i> , 2011, Issue 5 (May), pp.30-35
27	Tyutyuryukov V. Flat Personal Income Tax Rate in Russia: Virtual Deductions and Real Budgetary Income. In: <i>Intertax</i> , 2010, Volume 38, Issue 11, pp.611-618
28	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Tax measures ensuring investment attractiveness of Kazakhstan and Germany during crisis and post-crisis periods. In: <i>Scientific works of International Academy of Management</i> , Issue XII, Moscow, 2010
29	Tyutyuryukov V.N., Tyutyuryukov N.N., Ternopolskaya G.B. Metamorphoses of the personal income deductions. In: <i>Tax Policy and Practice</i> , 2010, Issue 4 (April), pp.18-25
30	Tyutyuryukov N.N., Tyutyuryukov V.N. Kazakhstan – Tax Laboratory of Eurasian Economic Community. In: <i>Taxes and Taxation</i> , 2010, Issue 1, pp.54-60, ISSN 1812-8688
31	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. VAT: what if no look before leap? In: <i>Tax Policy and Practice</i> , 2010, Issue 1 (January), pp.28-33
32	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Anticrisis tax measures in EU countries and in Russia. In: <i>Finance and Credit</i> , 2009, Issue 41, pp.25-30, ISSN 2071-4688
33	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Tax benefits and tax preferences: same purpose, different mechanism. In: <i>Tax Policy and Practice</i> , 2009, Issue 10, p.18-23
34	Tyutyuryukov N.N., Ternopolskaya G.B., Tyutyuryukov V.N. Is there a future for minor taxes in Russia? In: <i>Tax Policy and Practice</i> , 2009, Issue 5, pp.16-23
35	Tyutyuryukov V.N. The practice of advance tax control of transfer pricing. In: <i>Tax Policy and Practice</i> , 2009, Issue 2, pp.46-51, ISSN 1812-8688
36	Tyutyuryukov N.N., Tyutyuryukov V.N. Tax income of consolidated budgets of subjects of Russian Federation. In: <i>Regional economy: theory and practice</i> , 2008, Issue 17 (74), pp.75-79, ISSN 2073-1477
37	Tyutyuryukov N.N., Tyutyuryukov V.N. Regional and local tax income. In: <i>Finances</i> , 2008, Issue 4, pp.31-35, ISSN 2071-4688
38	Tyutyuryukov N.N., Tyutyuryukov V.N. Ethical principles of taxation: utopia or reality? In: <i>Tax Policy and Practice</i> , 2007, Issue 10 (58) October, pp.37-41
39	Tyutyuryukov N.N., Tyutyuryukov V.N. Transport Tax - Principles Violator. In: <i>Tax Policy and Practice</i> , 2007, Issue 5(53) May, pp.20-23
40	Tyutyuryukov N.N., Tyutyuryukov V.N. VAT Rate Dynamics in European Union Countries: Higher and Higher. In: <i>Tax Policy and Practice</i> , 2006, Issue 9 (45) September, pp.31-33
41	Tyutyuryukov V.N. Solving of Social Security Problems on Inter-State Level. In: <i>Tax Policy and Practice</i> , 2006, Issue 6 (42), pp.44-48