



CURRICULUM VITAE

Martin Phelan

Background

I am a business graduate of Dublin University, Trinity College and a law graduate of the Honorable Society of King's Inns, Dublin. I hold a fellowship of Chartered Accountants Ireland as well as a fellowship and former President of the Irish Taxation Institute. With over 25 years' tax experience (8 years with KPMG) in advising on the Irish tax aspects of international transactions, I am highly regarded in this field and I have been recognised in Best Lawyers 2018 under "The Best Lawyers in Ireland" for work in Irish tax law, "Chambers 2018" as a leading tax consultant and "Who's Who Legal 2018".

Education:

Dublin University - Trinity College: Bachelor of Business Studies (B.B.S)
Masters in Arts (M.A)

The Honorable Society of King's Inns, Dublin: Graduate Diploma Legal Studies.

Qualifications:

Chartered Accountants Ireland - Chartered Accountant (membership number: 011516)

Irish Taxation Institute - Chartered Tax Advisor (membership number: 2769)

Past and Present Positions

William Fry Tax Advisors Limited

1999 - Present : Head of Tax

William Fry is Ireland's oldest law firm and one of its largest. The tax practice was established by me in 1999 after I left KPMG. Since then, it has grown to be one of the largest tax practises within Irish law firms and is also the exclusive Irish member of Taxand, a global tax advisory network currently present in over 50 countries.



KPMG, Dublin
1990 – 1996

Memberships of Professional Organisations

Fellow: The Institute of Chartered Accountants Ireland

Fellow: The Irish Taxation Institute

Principal Professional Specialisms

I have over 25 years' experience in advising on international tax in all sectors. I also specialise in tax controversy, litigation and expert witness services.

Awards, Accolades and Professional Responsibilities

I am a current board member of Taxand.

I am currently the Irish Tax Institutes representative at the CFE General Council.

I am a former President of the Irish Taxation Institute (2013), having represented the tax profession on committees with industry, Government and Revenue.

Publications

I have written extensively on taxation topics and I regularly speak on international taxation topics in Ireland and overseas, most recently at the International Bar Association Annual conference in Sydney - "Anti-avoidance and the Rule of Law" (2017).

Publications include the following:

- IBFD, Transfer Pricing Features of Selected Countries 2017, (2017 Ed) Part B: Ireland
- Bloomberg Tax Management International Journal 2016, "The MAP and APA Processes in Ireland", Vol 45 No. 10, p.599
- Bloomberg BNA 2014, Co-author, "Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries (H-K)", Arlington
- International Tax Review June 2014, "Pharma and Irish inversions: increasing your share price" 28, 30-32
- Taxing Financial Transactions, Finance Act 2010, Chapter 4: Financial Instruments, 2012, (Irish Taxation Institute)