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Dr Dominic de Cogan

Leverhulme Early Career Research Fellow

Birmingham Law School (/schools/law/index.aspx)

Contact details

Telephone +44 (0) 121 414 2886 (tel:+44 121 414 2886)

Fax +44 (0) 121 414 3585

Email d.a.decogan@bham.ac.uk (mailto:d.a.decogan@bham.ac.uk)

Birmingham Law School
University of Birmingham
Edgbaston
Birmingham
B15 2TT
UK

About

Dominic de Cogan specialises in the interaction of taxation and public law and is carrying out a Leverhulme-funded project entitled **Tax professionals and the law: a healthy partnership? (http://www.birmingham.ac.uk/schools/law/news/2012/decogan-leverhulme.aspx)** He has completed a **doctoral dissertation (http://www.law.cam.ac.uk/people/research-students/dominic-de-cogan/3069)** at the University of Cambridge and is interested more generally in unusual perspectives on taxation. Dominic is the author and editor of the blog '**UK tax law, history and analysis (http://uktaxlaw.blogspot.co.uk/)** ' and also maintains an **SSRN page (http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1780055)** .

Feedback and office hours

Thursdays 2-4pm.

Please note that Dr de Cogan will not be available on Thursday 29 May or 5 June 2014. Please contact him in order to arrange an alternative appointment.

Qualifications

- PhD in Taxation Law (Cantab)
- MA in Economics and International Relations (UEA)
- BA in Jurisprudence (Oxon)
- Chartered Accountant (ACA, Institute of Chartered Accountants in England and Wales)

Biography

Dominic de Cogan joined Birmingham in 2011 as Research Assistant after submitting a doctorate on the division of responsibility for UK tax law between legislators, the judiciary and the tax administration. He had previously worked for PricewaterhouseCoopers LLP for four years, beginning in Cambridge and later in Birmingham and London. He specialised in Research and Development Tax Credits, M&A transactions, tax structuring and the review of Share Purchase Agreements.

Teaching

- Trusts and Equity
- Business Taxation
- Public Law
- Business Law

Research

Dominic de Cogan's research focusses on the political, constitutional and administrative aspects of taxation, and in particular the formation, interpretation and application of legal texts. He is working on a Leverhulme Early Career Research Fellowship project entitled "**Tax professionals and the law: a healthy partnership? (http://www.birmingham.ac.uk/schools/law/news/2012/decogan-leverhulme.aspx)** ".

Other activities

- Dominic is a keen musician and holds performance diplomas on Organ and Viola.

Publications

Articles

- "The wartime origins of the Irish Corporation Tax" [2013] 3(2) *Irish Journal of Legal Studies* 15.
- "Building incoherence into the law: a review of relief for tax losses in the early twentieth century" [2012] BTR 655.
- John Tiley and Dominic de Cogan, "Avoidance and appeals: reversing and upholding John F. Avery Jones and his fellow Special Commissioners" [2010] BTR 629.

Chapters

- "Law and administration in capital allowances doctrine: 1878 to 1950" in John Tiley, ed., *Studies in the History of Tax Law* (Oxford: Hart, 2013).
- "Tax, Discretion and the Rule of Law" in Freedman, Evans and Krever, eds., *The Delicate Balance: Tax, Discretion and the Rule of Law* (Amsterdam: IBFD, 2011) (see sample chapter at **http://www.ibfd.org/IBFD-Products/Delicate-Balance-Tax-Discretion-and-Rule-Law (http://www.ibfd.org/IBFD-Products/Delicate-Balance-Tax-Discretion-and-Rule-Law)**).
- Donard de Cogan and Dominic de Cogan, "Private Enterprise and State Control in trans-Atlantic Telegraphy," in A. Giuntini ed., *Communications and its lines: Telegraphy in the 19th Century among economy, politics and technology* (Prato: Istituto di studi storici postali, 2004).

Case notes

- "*UK Uncut Legal Action v HMRC*: legal inaction and a return to Fleet Street" [2013] BTR 552.
- "Gaines-Cooper and the judicial enforcement of tax policy," [2010] *Cambridge Student Law Review* 313.

Book reviews

- Dominic de Cogan and Bashe Ali, review of Jeremy Leaman and Attiya Waris eds., *Tax Justice and the Political Economy of Global Capitalism*, accepted by *Journal of Contemporary European Studies.*
- Dominic de Cogan and Philip Miles, review of Yariv Brauner and Miranda Stewart eds., *Tax, Law and Development* [2013] 72(3) CLJ 774
- Review of John Snape, *The political economy of corporation tax* [2012] BTR 672.

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