

Atia Hussain

Curriculum Vitae

Assistant Professor

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EDUCATION

Degrees

PhD, Friedrich- Alexander Universität Erlangen-Nürnberg, Germany. (2016).

Dissertation: Protection of legitimate expectations in customs procedures

Abstract

The notion of legitimate expectations comprises such expectations of the individuals which they create from statutory law, policies, rules and decisions made by administrative authorities. The new dimension of this research work is that, it attempts to relate the concept of protection of legitimate expectations in customs procedures with the general EU law concept of legitimate expectations. Up to the best of my knowledge, no research work has been done which compares and sets a relationship between the Community Customs law concept of legitimate expectations with the EU administrative law. It is envisaged to evaluate the type of protection actually provided to the importer in trading process in the light of case law. It is aimed to investigate whether the concept of legitimate expectations under customs law sufficiently cover the concept of protection of legitimate expectations provided under EU law. It raises the question, if this lack of protection is self-generated in customs procedures or inherited from EU administrative law? Therefore, this work explains the cause of absence of protection provided to the EU importer. The work further discusses that whilst remaining in the same legal conditions would it be possible for EU importer to claim always substantive and procedural protection or is it necessary to bring changes in the existing system. The work comprehensively covers the relevant reformed Articles of customs code under UCC. The new concept of guarantee under Article 89 UCC is an interesting aspect which can enhance the scope of substantive protection provided to the trader. The critical aspects of reformed Articles are also discussed with future prospects.

The key findings of the research show that theoretical concept of legitimate expectations has always been a part of EU administrative law in one form or other (substantive or procedural). From the analysis of different EU administrative case law, it can be derived that protection of legitimate expectations is provided to the claimant with very limited scope. The individual interests are hardly protected, at times for the sake of bigger public interests and at times for the sake of the "Will" of the legislation. Therefore, the unfortunate individuals for the protection of legitimate expectations are mostly suspended in the air because of uncertainty of law. The influence of this restricted protection of legitimate expectations is not limited to the EU administrative law. It extended its powers by transferring the similar application of protection of legitimate expectations to the EU Community Customs Code. Therefore, the EU importer also suffers from this practice despite of theoretical concept of protection of legitimate expectations advocated by ECJ. The importer is sometimes at the mercy of change of information previously issued by authorities and sometimes at the stake of revocation of information. The EU importer is not only deprived from the protection because of internal policies, but also suffered in cases where the authorities of third countries issued false information about the origin, tariff classification and false issuance of EUR. 1 certificates etc. In these cases, the EU importer is hardly protected with respects to his legitimate expectations. The reason being, the prevailed regulations of concerning law are complex and interrelated at the basis of tradeoff and are sometimes unclear. The only beam of light for the trader is the introduction of Union Customs Code (UCC) and its implementing provisions. This is explicitly regulated under upcoming UCC in the light of charter of fundamental rights of the EU. It codifies that it is the right of every person to express his or her opinion within a prescribed period before a decision is taken which can adversely affect the applicant. This freedom of expression for the sake of decision was previously not regulated under Community Customs Code (CCC). However, the ECJ has already acknowledged the right to be heard in the case of Sopropé. This can be concluded that the efforts of modernization and Union customs code regarding this specific issue are admirable but in the first phase EU law being at the top in the hierarchy of law should broaden its application in real terms for the protection of legitimate expectations of the individuals

Masters, Friedrich- Alexander Universität Erlangen-Nürnberg, Germany, International Business, (2011).

Masters, Institute of Business Administration (IBA), University of the Punjab, Pakistan, Business Administration, (2004).

Bachelors, Hailey College of Commerce, University of the Punjab, Pakistan, Commerce, (2002).

Special Certifications

2018: Certified Trade and Logistics Professional (“CTLP”) Dubai Trade certification, Dubai, UAE.

2008: Certified Customs Expert (“CCE”) Dubai Trade certification, Dubai, UAE.

HONORS/AWARDS

Awards

2021: MENA Shukran Award, Best Performance “Client” services, EY Consulting LLC, Dubai, UAE.

2008-2012: Merit Award, Faculty Development Program, Lahore College for Women University, Lahore, Pakistan.

2003: Merit Award, Institute of Business Administration, University of the Punjab, Lahore, Pakistan.

2002: Three Gold Medals and award, Best Student Award at Provincial Level, Hailey College of Commerce, University of the Punjab, Lahore, Pakistan.

Grants, Fellowships, or Contracts

2022 – 2023: Seed grant University of Sharjah, “Free Zone Businesses and Internal Audit Control in the UAE: Opportunities and Challenges” (AED 35,000 = USD 9,536)

2008 – 2012: Merit Award, Faculty Development Program, Lahore College for Women University, Lahore, Pakistan for Masters and PhD (USD 44,000)

ACADEMIC EXPERIENCE

Teaching Experience at the University Level

Fall 2021 – Fall 2022: Assistant Professor, University of Sharjah, Sharjah, UAE.

Fall 2005 – Spring 2008: Lecturer, Lahore College for Women University (LCWU), Lahore, Pakistan.

Courses Taught

Post Graduate University of Sharjah EMBA Management Accounting and Control System.

Graduate University of Sharjah MBA Financial Reporting and Regulations.

UG Taxation & Zakat, University Sharjah, UAE.

UG Internal Audit, University of Sharjah, UAE.

UG Advanced Financial Accounting, University of Sharjah, UAE.

Post Graduate Corporate Taxation LCWU, Lahore, Pakistan.

UG Financial Accounting LCWU, Lahore, Pakistan.

UG Cost Accounting LCWU, Lahore, Pakistan.

Innovations in Teaching

2022: Hybrid teaching; Real-world case studies; Blackboard software, Bloom's Taxonomy learning outcomes, Practical exercises; In-class discussions; Problem-based learning; Flipped learning, Accounting technology such as QuickBooks, Use of Auto Audit Software, Use of data analysis techniques such as SPSS and Excel sheets. Practical final project; data collection through SAQs, Videos.

2021: Hybrid teaching; Real-world case studies; Blackboard software, Bloom's Taxonomy learning outcomes, Practical exercises; In-class discussions; Problem-based learning; Flipped learning, Accounting technology such as QuickBooks, Use of Auto Audit Software, Use of data analysis techniques such as SPSS and Excel sheets. Practical final project; data collection through SAQs, Videos.

NON-ACADEMIC EXPERIENCE

Consulting

10/2019 – 08/2021: Manager, Global Trade, EY Middle East, Dubai, UAE.

10/2018 – 09/2019: Assistant Manager, Global Trade, EY Middle East, Dubai, UAE.

01/2018 – 09/2018: Senior Consultant, Global Trade, EY Middle East, Dubai, UAE.

01/2015 – 12/2017: Consultant Global Trade, EY Eschborn, Germany.

Selected projects

EY Middle East, Dubai, UAE 2018-2021

- Managed and delivered customs advice to the various UAE based European clients for customs valuation and duty optimization strategy within the framework of GCC Common Customs Law, Dubai, UAE.
- Managed, advised and provided solution to various multinationals in the UAE to deal with the inventory reconciliation customs audit, Dubai, UAE.
- Managed 50+ global companies on merger & acquisition deals by conducting customs due diligence reviews, Dubai, UAE.
- Coordinated with the multiple customs authorities in the UAE and other GCC countries, Dubai, UAE.
- Optimal business model restructuring advice to various European and local companies on “to be model” and “existing model” to optimize the customs duty implications, Dubai, UAE.
- Advised a European company for tariff classification matters at the time of import of goods in the UAE Free Zone Area and Mainland Area, Dubai, UAE.
- Advised a German automotive company on the temporary import procedures and GCC customs documentation and compliance requirements in the UAE, Dubai, UAE.
- Conducted many workshops for the clients including European and the UAE companies regarding customs awareness training, Dubai, UAE.
- Advised a UK based company for customs implications in the Jebel Ali Free Zone Area (“JAFZA”) by using 3rd Party Logistics services provider for their envisaged business model, Dubai, UAE.
- Advised a Swiss company on import of their goods in the UAE Free Zone Area, Dubai, UAE.
- Advised a Saudi based company for establishing a legal entity in the UAE Free Zone Area and for the documentation/compliance requirements in the UAE, Dubai, UAE.

- Advised a European company on the matter of tariff classification for the import of goods in Saudi Arabia, Dubai, UAE.
- Advised a French company for analyzing their different business models for the establishment of their company in JAFZA and in the UAE mainland area, Dubai, UAE.
- Customs advise to an Austrian company for import of goods in the UAE and further movement of goods within GCC countries, Dubai, UAE.
- Advised an Indian based UAE company for customs duty optimization before the bidding process of EPCIC project, Dubai, UAE.
- Excise due diligence of a local beverages company in the UAE, Dubai, UAE.
- Advised a Consumer Products French company on customs valuation and transfer price adjustments within the legal framework and local practice of UAE, Dubai, UAE.
- Advised various UAE based companies, European companies and a Korean company for availing the preferential customs duty treatment of Greater Arab Free Trade Agreement (“GAFTA”), Dubai, UAE.
- Advised an e-commerce local business entity for customs duty implications in case of return of goods, Dubai, UAE.
- Advised an Indian based UAE company for obtaining a customs duty exemption from Ministry of Economy (“MoE”) UAE for the import of machinery from Germany, Dubai, UAE.
- Advised a Saudi based company on tariff classification of different parts of goods imported into country, Dubai, UAE.
- Advised a UAE based tobacco company on the impact of excise tax introduction on their business model, Dubai, UAE.
- Advised an Austrian based UAE company on excise tax optimization strategy whilst dealing with Federal Tax Authorities (“FTA”), Dubai, UAE.

Eschborn/Frankfurt, Germany (2015-2017)

- Customs tax advice to the main market leader in German auto industry from different aspects of indirect tax mainly focusing on customs valuation and function on demand.
- Strategies to minimize the customs valuation in order to reduce customs duties, Eschborn/Frankfurt, Germany.
- Long term project with Korean based electronics company in order to provide diverse customs tax advice including preferential treatments, rules of origin, long and short term supplier’s declaration, provide assistance in conducting internal customs audit, Eschborn/Frankfurt, Germany.
- Customs tax advice to the renowned German bank in order to evaluate their whole supply chain to avoid any customs errors. In addition, filing of applications for obtaining the ATLAS data to the German customs authorities, Eschborn/Frankfurt, Germany.
- Customs tax advice to the beverage industry regarding update on the current changes in Union Customs Code (UCC), Eschborn/Frankfurt, Germany.
- Customs tax advice to the world’s leading and largest producers of polyester films (established in Germany) regarding the import relief treatment under temporary importation and/or returns of goods within the framework of UCC and Istanbul convention, Eschborn/Frankfurt, Germany.

- Customs tax advice to a Korean based auto industry established in Germany specifically for deciding the customs valuation model in the light of abolishment of First sale for export rule, Eschborn/Frankfurt, Germany.
- Services provided to a German pharmaceutical company in the form of a complete packet covering the hot topics of customs namely customs valuation, preferences, incoterms, customs and VAT relevance and their implementation in Germany, Eschborn/Frankfurt, Germany.
- Assistance in pre-customs audit phase of an American based company within Germany, application for obtaining the ATLAS data to the German customs authorities, Eschborn/Frankfurt, Germany.
- Diverse customs tax related questionnaire covering the scope of UCC and specific customs treatment of different problems within Germany to different UK based and Brazilian based companies, Eschborn/Frankfurt, Germany.
- Customs tax advice regarding evaluation of royalty and licensing contracts and analysis of new clauses of customs valuation from the royalty and license fees, Eschborn/Frankfurt, Germany.
- Diverse customs tax related advice to the provider of a large storage system in Germany regarding refund of customs duties, deduction of input tax, power of disposal etc. Eschborn/Frankfurt, Germany.
- VAT compliance of different customers including preliminary VAT returns, intrastate declarations and EC sales list declarations, Eschborn/Frankfurt, Germany.
- A three months VAT project with a German based multinational company for VAT audit of the invoices within the framework of German VAT Act, Eschborn/Frankfurt, Germany.

INTELLECTUAL CONTRIBUTIONS

Journal Article (published and in print)

Hussain, A., Satardien, Z., Elkelish, W., (2022). The Rapid Changing Tax Environment in The United Arab Emirates: The Position of Customs in This Evolution, Global Trade and Customs Journal, Kluwer Law International, Netherlands.

Hussain, A., Satardien, Z., Elkelish, W., (2023). "Customs Law: deal maker or breaker in the mergers and acquisitions - the UAE perspective" Global Trade and Customs Journal, Kluwer Law International, Netherlands.

Atia Hussain, Walaa Wahid Elkelish, Muhammad Al Mahameed (2023). Impact of excise tax implementation on excisable goods consumption, brand loyalty and health awareness in the United Arab Emirates, Cogent Business & Management, (Scopus Indexed Q2).

Mariam Yaqoub, Shaikha Hamad, Hafsa Alhammadi, Walaa Wahid Elkelish, Yousif Abdelbagi, and Atia Hussain, "Understanding Accounting Fraud Motivation, Protection Procedures and Firms' Performance: External Auditors' Perspective" Corporate Governance and Organizational Behavior Review (Scopus Indexed Q4), in print.

Atia Hussain, Walaa Wahid Elkelish, Muhammad Al Mahameed (2023). Customs Fraud: Consequences and Suggestions – The GCC Countries Perspective, Global Trade and Customs Journal, Nov issue (in print).

Journal Articles in process (submitted)

Walaa Wahid Elkelish, Atia Hussain & Muhammad Al Mahameed (2023), "Exploring the Impact of Organizational Culture on Governance Transparency in Audit Firms: Evidence from the United Arab Emirates Emerging Market" Journal of Applied Accounting Research (Scopus Indexed Q1). Status: submitted and under review

Journal Articles in process (expected to be submitted in 2023)

Atia Hussain, Walaa Wahid Elkelish, Muhammad Al Mahameed. (2023). Free Zone Businesses and Internal Audit Control in the UAE: Opportunities and Challenges, Journal of Accounting, in Emerging Economies, Emerald Publishing, (Scopus Indexed Q1). Status: Final draft in progress for submission to the editor.

Published Articles/Presentation in Conference

Hussain, A. (2019). Greater Arab Free Trade Agreements and Practical Challenges, 9th International Conference on Modern Research in Management, Economics and Accounting, Greece, 2019.

Hussain, A., Satardien, Zain., (2021). Global Trade issues in the UAE and Saudi Arabia, Podcast, EY, Frankfurt, Germany and EY Middle East, Dubai, UAE 2021.

Hussain, A. (2019). Current Customs duty issues in the GCC and Practical Challenges Global Business Research Journal, Conference Zurich, Switzerland, 2019.

Books/Dissertation

Hussain, A. (2016). Protection of legitimate expectations in customs procedures in tax law in research & practice, Band 134, Publisher Dr. Kovac Hamburg, Germany, 2016.

PROFESSIONAL DEVELOPMENT

- Strive Leadership Program - Module 1 - Purpose - 06 Dec 2020 - 04 Mar 2021, Dubai, UAE, 2021.
- Strive Leadership Program - Module 2 - Executive Presence - 16 Mar 2021 - 06 May 2021, Dubai, UAE, 2021.
- Strive Leadership Program - Module 3 - Wellbeing - 16 May 2021 - 08 July 2021. Dubai, UAE, 2021.
- Let's Talk About Race – UKI and FS, Dubai, UAE, 2021.
- Introduction to Inclusive Leadership for All, Dubai, UAE, 2021.
- Building an Intelligent Tax Function, Dubai, UAE, 2021.
- Leading Through Culture – MENA VC, Dubai, UAE, 2021.
- Leading with our values - ALL PEOPLE Manager/Director level - EMEIA, Dubai, UAE, 2021.
- Topical Issues in Indirect Tax for New Managers, EMEIA, Amsterdam, Netherlands, 2020.
- Digital Experience for Tax professionals, Amsterdam, Netherlands, 2020.
- An Introduction to Tax Quality, Dubai, UAE, 2019.
- Business Writing at EY: Style and Structure, Dubai, UAE, 2019.
- Conflicts of Interest (COI), Dubai, UAE, 2019.
- Creating Client Connections: Web-based learning, Dubai, UAE, 2019.
- How Sector can help you deliver exceptional client service, Dubai, UAE, 2019.
- New Manager/Assistant Director Program, Amsterdam, Netherlands, 2019.
- Anti-Money Laundering – MENA, Dubai, UAE, 2019.
- Certified Trade and Logistics Professional (“CTLP”) Dubai Trade certification, Dubai, UAE, 2018.
- Certified Customs Expert (“CCE”) Dubai Trade certification, Dubai, UAE, 2018.
- Anti-Bribery and You! Dubai, UAE, 2018.
- Incident Reporting See Something Say Something EMEIA, Dubai, UAE, 2018.
- Introduction to Exceptional Client Service, Dubai, UAE, 2018.
- Tax Policies Certification, Dubai, UAE, 2018.
- IDT New Senior School - Advising on Global Trade and Systems, Amsterdam, Netherlands, 2018.
- Defeating Social Engineers - EMEIA (French, German, Spanish and English translations), Dubai, UAE, 2018.
- DE Market Abuse Regulation, Eschborn/Frankfurt, Germany, 2017.
- Let's talk Digital, Eschborn/Frankfurt, Germany, 2017.
- Customs practices from Foreign Trade Academy GmbH (AWA) Münster, Germany, 2016.
- Major Changes to Union Customs Code, Eschborn/Frankfurt, Germany, 2016.
- Professional Tax Training, Get Ready for Tax, Potsdam/Berlin, Germany, 2015.
- 26th European Customs day, Union customs code and developments in international trade, Esslingen

Germany, 2014.

- Customs update seminar, The new Customs code of the European Union, Munster, Germany, 2013.
- 25th European Customs day, 20 years of internal market progress or stagnation? Bonn, Germany, 2013.

Courses/Workshops

- QuickBooks workshop, University of Sharjah, UAE, 2022.
- Work-Life Balance in Academia: Fact or Fiction, University of Sharjah, UAE, 2022.
- Research Workshop Invitation: Post-Award: Research Funding Opportunities – Grants and Guidelines, University of Sharjah, UAE, 2022.
- Scopus training, University of Sharjah, UAE, 2022.
- Auto Audit Software, Refinitive company, University of Sharjah, UAE, 2021.
- 2nd Forum for Women in Research, University of Sharjah, UAE, 2021.
- HBS Orientation, University of Sharjah, UAE, 2021.
- Sci-Val Training, University of Sharjah, UAE, 2021.
- Accreditation workshop, University of Sharjah, UAE, 2021.
- Scopus Workshop, University of Sharjah, UAE, 2021.
- Flipped learning workshop, University of Sharjah, UAE, 2021.
- Perlego Platform Demo, University of Sharjah, UAE, 2021.
- EndNote 20 Online Orientation Session, University of Sharjah, UAE, 2021.
- Workshop New Faculty, University of Sharjah, UAE, 2021.
- The 14th Research Café Talk, University of Sharjah, UAE, 2021.
- Leadership for the Greater Good, University of Sharjah, UAE, 2021.
- Research workshop: Pre-Award: Research Funding Opportunities, University of Sharjah, UAE, 2021.
- Grants and Guidelines, University of Sharjah, UAE, 2021.
- Customized workshop for COBA, University of Sharjah, UAE, 2021.
- Research Workshop: How to Use SPIN Database to Find External Funding Opportunities, University of Sharjah, UAE, 2021.
- Getting Published in Refereed Journals: Pre & Post Submission Consideration, University of Sharjah, UAE, 2021.
- Accreditation workshop at CoBA (Prof. Sanjay Sharma), University of Sharjah, UAE, 2021.
- The 16th Research Café Talk, University of Sharjah, UAE, 2021.

SERVICE ACTIVITIES

Service to the Sharjah University (Internal)

2022-2023	Curriculum Committee
2022-2023	Student Success Committee
2022-2023	Website / College Catalog Committee
2022-2023	Teaching & Learning Committee
2022-2023	Cultural and Social Activities Committee
2022-2023	Outreach and Public Relations Committee
2022-2023	Student Association Committee
2022-2023	Student Affairs, advising and Training Committee
2021-2022	Department Council
2021-2022	Study Plans and Curricula Committee
2021-2022	Scientific Research and Seminars Committee
2021-2022	Faculty Recruitment and Renewal Committee
2021-2022	Cultural and Social Activities Committee
2021-2022	Accreditation and Assessment Committee
2021-2022	Student Association Committee
2021-2022	Student Affairs, advising and Training Committee

Service to the Community (Internal)

- Session 1: Organized guest speaker lecture (2021) for the students of UoS to shed light on the recent tax development (VAT). Guest: Ms. Sana Azam, Partner, EY Consulting, UAE.
- Session 2: Organized guest speaker lecture (2021) for the students of UoS to shed light on the challenges faced during the merger and acquisition of multinational companies. Guest: Ms. Michelle Ni Riordain, Vice President Mubadala Abu Dhabi, UAE.
- Session 3: Organized guest speaker lecture (2022) for the students of UoS to shed light on the recent introduction of corporate income tax (CIT) in the UAE. Guest: Mourad Chatar, Managing Partner, Value Square; Thomas Vanhee, Partner Aurifer.
- Campus hiring interview (1): organized campus hiring interview (Jan 2022) for the graduates of the UoS, Employer: Value Square, Result: 2 graduates selected and joined the firm.
- Campus hiring interview (2): organized campus hiring interview (April 2022) for the graduates of the UoS, Employer: Value Square, Result: 1 graduate selected and expected to join the firm.
- Interview (online) session (3): organized interview for the graduates of the UoS (April 2022) with Deloitte Consulting, Dubai, UAE in the Tax team. 5 graduates are being interviewed. Result: awaited.
- Hiring facilitation: coordination and alignment with the EY Talent team for the potential hiring of the UoS graduates (2022). Result: assessment in process.
- MOU with the HEC Liege University Belgium: coordination and acting as contact person on behalf of the UoS for the said MOU between UoS and HEC Liege University Belgium (2022 - in process).

Service to the Community (External)

- Class Parent Committee Head, Secondary School level, German International School, Dubai, UAE, 2020 to date.
- Voluntary teaching services, Punjab College of Commerce, Lahore, Pakistan, 2005.

List of Intellectual Contributions Classified as Applied or Integration/Application Scholarship

Hussain, A., Satardien, Z., Elkelish, W., (2022). The Rapid Changing Tax Environment in The United Arab Emirates: The Position of Customs in This Evolution, Global Trade and Customs Journal, Kluwer Law International, Netherlands (in print).

Hussain, A., Satardien, Z., Elkelish, W., (2022). "Customs Law: deal maker or breaker in the mergers and acquisitions - the UAE perspective" Global Trade and Customs Journal, Kluwer Law International, Netherlands (in print).

Hussain, A., Elkelish, W., Muhammad Al Mahameed (2022). Impact of excise tax implementation on excisable goods consumption, brand loyalty and health awareness in the United Arab Emirates, Journal of Accounting, in Emerging Economies, Emerald Publishing, United Kingdom (Scopus Indexed Q2). Status: Submitted to the editor.

Hussain, A. (2019). Greater Arab Free Trade Agreements and Practical Challenges, 9th International Conference on Modern Research in Management, Economics and Accounting, Greece, 2019.

Hussain, A., Satardien, Zain., (2021). Global Trade issues in the UAE and Saudi Arabia, Podcast, EY, Frankfurt, Germany and EY Middle East, Dubai, UAE 2021.

Hussain, A. (2019). Current Customs duty issues in the GCC and Practical Challenges Global Business Research Journal, Conference Zurich, Switzerland, 2019.

Hussain, A. (2016). Protection of legitimate expectations in customs procedures in tax law in research & practice, Band 134, Publisher Dr. Kovac Hamburg, Germany, 2016.