



## Dr. Atia Hussain

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### Personal Information

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Name	Atia Hussain
Nationality	German
Marital status	Married
Mobile	+971 52 262 3827
E-Mail	<a href="mailto:atiahussain@sharjah.ac.ae">atiahussain@sharjah.ac.ae</a>

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### Professional Experience

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#### Teaching at University level - credit hour system

09/2021 to date	Assistant Professor - University of Sharjah, UAE
Courses taught	Taxation and Zakat Internal Audit Advanced Financial Accounting Financial Reporting and Regulation
01/2019 - 12/2020	Visiting professor - University of Sharjah, UAE
Course taught	Taxation and Zakat
09/2005 - 09/2008	Lecturer - Lahore College for Women University, Lahore, Pakistan
Courses taught	<ul style="list-style-type: none"><li>• Principles of Accounting</li><li>• Advanced Accounting</li><li>• Cost Accounting</li><li>• Corporate taxation</li></ul>
Dissertation supervised	multiple thesis at BBA and MBA level

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#### Consulting experience - EY Germany and UAE

09/2019 - 08/2021	Manager indirect Tax - Global trade EY Consulting LLC Dubai, UAE
10/2018 - 09/2019	Assistant Manager indirect Tax - Global trade EY Consulting LLC Dubai, UAE
01/2018 - 09/2018	Senior Consultant indirect Tax - Global trade EY Consulting LLC Dubai, UAE

Brief overview of selected projects 2018 - 2021

**(Customs duty & Excise tax)**

- 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
- Managed, advised and provided solution to various multinationals in the UAE to deal with the inventory reconciliation customs audit
- Managed 50+ global companies on merger & acquisition deals by conducting customs due diligence reviews
- Coordinated with the multiple customs authorities in the UAE and other GCC countries
- Optimal business model restructuring advice to various European and local companies on “to be model” and “existing model” to optimize the customs duty implications
- Advised a European company for tariff classification matters at the time of import of goods in the UAE Free Zone Area and Mainland Area
- Advised a German automotive company on the temporary import procedures and GCC customs documentation and compliance requirements in the UAE
- Conducted many workshops for the clients including European and the UAE companies regarding customs awareness training
- Advised a UK based company for customs implications in the Jebel Ali Free Zone Area (“JAFZA”) by using 3<sup>rd</sup> Party Logistics services provider for their envisaged business model
- Advised a Swiss company on import of their goods in the UAE Free Zone Area
- 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
- Advised a European company on the matter of tariff classification for the import of goods in Saudi Arabia
- Advised a French company for analyzing their different business models for the establishment of their company in JAFZA and in the UAE mainland area

- Customs advise to an Austrian company for import of goods in the UAE and further movement of goods within GCC countries
- Advised an Indian based UAE company for customs duty optimization before the bidding process of EPCIC project
- Excise due diligence of a local beverages company in the UAE
- Advised a Consumer products French company on customs valuation and transfer price adjustments within the legal framework and local practice of 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”)
- Advised an e-commerce local business entity for customs duty implications in case of return of goods
- 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
- Advised a Saudi based company on tariff classification of different parts of goods imported into country.
- Advised a UAE based tobacco company on the impact of excise tax introduction on their business model
- Advised an Austrian based UAE company on excise tax optimization strategy whilst dealing with Federal Tax Authorities (“FTA”) Dubai

01/2015 -12/2017

Projects 2015 - 2017  
**(Customs duty & VAT)**

**Consultant** indirect Tax – Global trade Ernst & Young Frankfurt am Main/Eschborn, Germany

- 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. Different strategies to minimize the customs valuation in order to reduce customs duties
- 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 suppliers declaration, provide assistance in conducting internal customs audit

- 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
- Customs tax advice to the beverage industry regarding update on the current changes in Union Customs Code (UCC)
- 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
- 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
- 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
- Assistance in pre-customs audit phase of an American based company within Germany, application for obtaining the ATLAS data to the German customs authorities
- 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
- Customs tax advice regarding evaluation of royalty and licensing contracts and analysis of new clauses of customs valuation from the royalty and license fees
- 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.
- VAT compliance of different customers including preliminary VAT returns, intrastate declarations and EC sales list declarations
- A three months VAT project with a German based multinational company for VAT audit of the invoices within the framework of German VAT Act

05/2012 - 06/2016

**Research work at the Business School - Chair of Taxation**  
Friedrich- Alexander Universität Erlangen-Nürnberg, Germany  
Topic: Protection of legitimate expectations in customs procedures

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## **Trainings**

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22/06 - 30/6/2018

Certified Trade and Logistics Professional ("CTLP") Dubai Trade certification, Dubai, UAE

25/09 - 27/09/2018

Certified Customs Expert ("CCE")  
Dubai Trade certification, Dubai, UAE

01/07 - 01/12/2016

Distance learning Customs practices from Foreign Trade Academy GmbH (AWA) Münster, Germany

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## **Research**

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05/2012 - 06/2016

**Research work at the Business School - Chair of Taxation**  
Friedrich- Alexander Universität Erlangen-Nürnberg, Germany  
Topic: Protection of legitimate expectations in customs procedures

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## **Conferences, Presentations & Seminars**

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Sep 2021(to be held)

EY Global Podcast - key global trade issues in the UAE

12 -13/07/2019

Current Customs duty issues in the GCC and Practical challenges

Global Business Research Journal, Conference Zurich, Switzerland.

03 - 05/05/2019

9<sup>th</sup> International Conference on Modern Research in Management, Economics and Accounting, Greece

27 - 28/06/2013

25<sup>th</sup> European Customs day, Bonn Germany  
20 years of internal market progress or stagnation?

02/10/2013

Customs update seminar, Münster, Germany  
The new Customs code of the European Union

26 - 27/06/2014

26<sup>th</sup> European Customs day, Esslingen Germany Union customs code and developments in international trade

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## Academic Information

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05/2012 - 06/2016	<b>PhD: Business School - Chair of Taxation</b> Friedrich- Alexander Universität Erlangen-Nürnberg, Germany <b>Doctoral thesis:</b> Protection of legitimate expectations in customs procedures; supervisor: Prof. Dr. Roland Ismer
10/2008 -12/2011	<b>Master: International Business</b> Friedrich-Alexander Universität Erlangen-Nürnberg, Germany <b>Master thesis:</b> Taxation of profits, regulations in Germany and the United States of America - A comparison
10/2002 - 12/2004	<b>Master in Business Administration (MBA) - 4th position</b> Institute of Business Administration, University of the Punjab, Lahore, Pakistan
10/2000 - 09/2002	<b>Bachelors of Commerce (B.Com) - Gold medalist</b> Hailey College of Commerce, University of the Punjab, Lahore, Pakistan

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## Published Work

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05/2019	<b>Greater Arab Free Trade Agreements and Practical Challenges</b> 9 <sup>th</sup> International Conference on Modern Research in Management, Economics and Accounting, Greece
10/2016	<b>Doctoral thesis</b> - Protection of legitimate expectations in customs procedures in tax law in research & practice, Band 134, Publisher Dr. Kovac Hamburg, 2016

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## Scholarships & Awards

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06/2021	EY MENA - Shukran Star performance Award in the Client category
05/2008 - 05/2012	Faculty Development Program of Lahore College for Women University, Lahore, Pakistan
10/2002 - 12/2004	Institute of Business Administration, University of the Punjab, Lahore, Pakistan
09/2002 - 09/2002	3 gold medals for securing first position in Bachelors

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## Volunteer services at University level

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06/2005 - 09/2005	Lecturer - Punjab College of Commerce, Lahore
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## Computer Skills

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MS-Office	Professional level
SPSS	very good
Database Management	very good
SAP	Basic

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## Language Skills

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English	Fluent
German	Fluent
Arabic	Basic
Urdu	Native

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## Personal interests

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Swimming, music, oriental diverse cultures, family time

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## References

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- Prof. Dr. Walaa ElKelis, Head of the chair of Accounting, University of Sharjah, UAE  
[welkelish@sharjah.ac.ae](mailto:welkelish@sharjah.ac.ae)
- Prof. Dr. Roland Ismer, Head of the chair of Taxation, Friedrich-Alexander Universität Erlangen- Nürnberg, Germany  
[Roland.Ismer@wiso.uni-erlangen.de](mailto:Roland.Ismer@wiso.uni-erlangen.de)
- Ramy Rass, Partner, Global Trade, EY MENA  
[Ramy.rass@ae.ey.com](mailto:Ramy.rass@ae.ey.com)

UAE, September 2021