



Gary Sprague
Partner, Baker McKenzie

Biography

Gary Sprague was one of five business representatives selected by the OECD to participate in the OECD Technical Advisory Group ("TAG") on Tax Treaty Characterization Issues Arising from E-Commerce and was elected chair of the business representatives on the TAG.

He also was appointed by the OECD to serve as the business co-chair on the Technical Advisory Group on Monitoring the Application of Existing Treaty Norms for the Taxation of Business Profits. He was the Co-General Reporter for the subject Taxation of Income Derived from Electronic Commerce for the International Fiscal Association 2001 Congress and is a co-author of BNA Tax Management Portfolio No. 555, Federal Taxation of Software and E-Commerce.

He is the General Reporter for the subject Big Data and Tax – domestic and international taxation of data driven business for the International Fiscal Association 2021 Congress. He also is a regular contributor to the Tax Management International Journal's Leading Practitioner Commentary.

Gary received his bachelor's degree from Stanford University and his law degree from Harvard Law School.