Paul Bater is a tax specialist who recently retired from full-time work in the tax team at Wellcome Trust, the UK's largest charitable foundation. He is a founder member and the current chair of the Charity Law Association's Standing Committee on Taxation, and represents the CLA at the UK Charity Tax Forum convened by HMRC, the UK's tax authority. Previously he worked as a researcher at the International Bureau of Fiscal Documentation and served as a consultant to the World Bank and the International Center for Not-for-profit Law on charity law reform projects in Central and Eastern Europe. He has contributed and edited articles for various publications including Foundations in Europe, The Tax Treatment of NGOs, European Taxation and the Bulletin for International Taxation, and he was formerly the Managing Editor of the Charity Law & Practice Review. In recent years he has also served as an adviser to the European Foundation Statute project and the Legal Affairs Committee of Philea and its predecessor body European Foundation Centre.