

Yael Nave

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EXPERTISE

VAT and Indirect Taxes | Tax

BIO

Yael Naveh worked at the Israel Tax Authority for more than two decades. During her final nine years there, she served as Senior Deputy Legal Adviser to the Tax Authority and as Chief Legal Counsel for indirect taxation, including VAT, customs, purchase tax and excise.

Yael led the legal work on the most significant and complex indirect tax matters, advised on legislative processes, tax decisions and rulings, and represented the Tax Authority in court proceedings.

During her tenure at the Tax Authority, Yael headed the legal work on major legislative initiatives, including the “Israel Invoice” model, one of the Tax Authority’s flagship projects in recent years. She also advised on reforms and legislation concerning the taxation of fuel substitutes, purchase taxes, and emergency legislation enacted during the COVID-19 pandemic and the Swords of Iron War.

At the same time, Yael managed two nationwide litigation units at the Tax Authority: the Liquidations, Receiverships and Complex Collection Unit, and the National Civil Customs Litigation Unit. In this capacity, she acquired distinctive experience in administrative collection and enforcement proceedings, corporate phoenixing cases, piercing the corporate veil, asset concealment and the realization of debtors’ assets.

Yael advises the firm’s clients in Israel and abroad on all aspects of indirect taxation, including VAT, customs and purchase tax matters; transactions; audits; assessments; objections; negotiations with the tax authorities; and representation in related legal proceedings.

Yael also provides legal advice and representation on matters concerning property tax and the Compensation Fund, including the filing of claims, objections and appeals.

Over the course of her career, Yael received two Director General’s Awards from the Ministry of Finance for excellence in representing the Tax Authority in various proceedings, as well as a Director General’s Award for her legal work on the Israel Invoice model reform.

Alongside her public and professional service, Yael previously served as a presiding member of the Disciplinary Tribunal of the Israel Bar Association, Tel Aviv District.

Yael serves as Co-Chair of the Israel Bar Association’s National VAT and Customs Committee and as Co-Chair of the Tax Committee of the Israel Bar Association, Tel Aviv District.

Education

2017 College of Management Academic Studies | MBT (with honors)

2005 Bar-Ilan University | LL.M. (with honors)

1999 College of Management Academic Studies | LL.B.

Admission

2000 Israel

Yael lectures at the Collier School of Management at Tel Aviv University.

Her article, "Statutory Piercing of the Corporate Veil under Value Added Tax Law," was published in Taxes, Vol. 38/4 (December 2024).

Yael holds an LL.M. and a master's degree in business administration, both with honors.