



Technical Meeting on Tax Treaty Administration and Negotiation
30-31 May 2013
UN Headquarters, New York

BIOGRAPHIES OF CHAIRS AND PRESENTERS
(In alphabetical order)



Brian Arnold is a Senior Adviser at the Canadian Tax Foundation. He is a graduate of Harvard Law School (J.D., 1969) and taught tax law at a Canadian law school for many years. He has been a consultant to various governments, the OECD, and the United Nations, and a Visiting Professor at Harvard Law School from 2005 to 2011. He currently teaches international tax courses at the University of Melbourne and was a Visiting Professor at New York University School of Law in 2012. He is the co-editor of the *Bulletin for International Taxation* and the principal author (with Hugh J. Ault) of *Comparative Income Taxation: A Structural Analysis*, 3rd edition, published by Kluwer in 2010. He is the author of *The Arnold Report*, a regular feature on the Canadian Tax

Foundation website.



Hugh Ault is Professor Emeritus at Boston College Law School. He specializes in taxation with an emphasis on international tax issues. He has been visiting professor at a number of foreign universities, most recently serving as Distinguished Visiting Professor at Gakushuin University in Tokyo, Japan. He was a Fulbright Exchange Professor at the University of Stockholm, where he received an honorary Juris Doctor degree in 1994. In 2003 he also received an honorary doctor of law degree from Katholieke Universiteit Leuven, Belgium, in recognition of his academic contributions in international and comparative tax law. Professor Ault has written numerous books and articles on tax issues, including the “*Comparative Income Taxation: A Structural Analysis*”. He is currently Senior Advisor to the OECD’s Centre for Tax Policy and

Administration and Senior Visiting Fellow at the University of Stockholm Centre for Commercial Law.



Philip Baker is a barrister and Queens Counsel, practising from Grays Inn Tax Chambers. He was called to the bar in 1979, began practising in 1987 and took silk in 2002. Mr. Baker specializes in international tax issues, with a particular emphasis on double tax conventions, European Union law and taxation. He has a particular interest in the European Convention on Human Rights and taxation.

Before moving into practice, Mr. Baker taught law for seven years at the School of Oriental and African Studies, London University. He was subsequently a visiting professorial fellow at Queen Mary University of London, and is now a senior associate fellow of the Institute of Advanced Legal Studies, London University. He is the author of *Double Taxation Conventions and International Tax Law* and the editor of the *International Tax Law Reports*.



Jan de Goede is Senior Principal, Tax Knowledge Management at the International Bureau of Fiscal Documentation (IBFD). He previously held several management positions at IBFD, lastly the position of Director of the IBFD Knowledge Centre. Besides his responsibilities for tax knowledge management, Mr. De Goede performs many academic and teaching activities and is the IBFD observer at the meetings of the UN Committee of Experts on International Cooperation in Tax Matters. He also acts as the IBFD liaison officer for matters relating to the UN, the OECD and the ICC. Mr. De Goede is a professor of International and European Tax Law at the University of Łódź in Poland. He coordinated for several years the International and European Tax Law part of two LLM courses on Business and Financial Law at, respectively, the Vrije Universiteit, Amsterdam, and Essex University (Pallas Program). Mr. De Goede also lectures at the LLM program on International Tax Law of the University of Leiden and provides lectures at several other universities, such as the University of Sao Paulo and the Etvos Lorand University of Budapest. Before joining IBFD, Mr. De Goede worked for 19 years at the Dutch Ministry of Finance, where he was involved in tax treaty policy and negotiations and in domestic tax legislation, inter alia as Head of the Bilateral Affairs Division, Directorate for International Tax Policy and Legislation, and Head of the Company Tax Legislation Division, Directorate for Legislation on Direct Taxes.



Marlies de Ruiter is Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division at the Centre for Tax Policy and Administration of the OECD. Ms. de Ruiter's division functions as the Secretariat of Working Party 1, responsible for the OECD Model Tax Convention and as the Secretariat of Working Party 6, responsible for the OECD Transfer Pricing Guidelines. She was appointed Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division of the OECD's Centre for Tax Policy and Administration on 1 February 2012. In this capacity, she provides strategic leadership and analytical input to the Centre's work on transfer pricing and tax treaties. Ms. de Ruiter has over fifteen years experience in the fields of direct taxation and international tax issues in the Dutch Ministry of Finance, first as an expert and later as the Deputy Director of the International Tax Policy and Legislation Directorate. Ms. de Ruiter, a Dutch national, holds a Masters in Fiscal Economics, obtained in 1992 from Erasmus University, Netherlands.



Peter A. Harris is a solicitor whose primary academic interest is in tax law. He is a Reader at the Faculty of Law of the University of Cambridge, United Kingdom and a Tutor, Director of Studies and Fellow of Churchill College. He earned a Doctorate of Philosophy and a Master of Laws from the University in 1996 and 1992 respectively (Darwin College), as well as a Bachelor of Laws (Honours) from the University of Queensland in 1991. Previously, Dr. Harris was a Senior Lecturer at the Law Faculty of the University of Sydney. From January 1999 until July 2000 he served in the Washington D.C. based position of Technical Assistance Advisor for the Legal Department of the International Monetary Fund where he engaged in drafting income tax laws for developing countries. He continues to advise for the IMF as an external consultant. He has taught tax law (mainly as a visiting professor) at numerous universities including the University of Georgetown, the University of Sydney, the University of Leiden, Ecole Nationale des Ponts et Chaussées (Paris), the University of Florida, the University of Pretoria, the University of Auckland, the University of Melbourne, the Vienna University of Economics and Business, Utrecht University, the Norwegian School of Management, the Queensland University of Technology and London University. Dr Harris has had a consultancy arrangement with KPMG London since 2001.

Dr. Harris is the author of numerous books, contributions to books and refereed articles. In particular, he is the author of *Corporate Tax Law: Structure, Policy and Practice* (2013: CUP); *International Commercial*

Tax (2010: CUP); Contributing author, Comparative Income Taxation, 3rd Ed (2010: Kluwer); Editor & contributing author, Comparative Perspectives on Revenue Law (2008: CUP); Income Tax in Common Law Jurisdictions to 1820 (2006: CUP), Metamorphosis of the Australasian Income Tax (2002: ATRF) and Corporate/Shareholder Income Taxation and Allocating Taxing Rights Between Countries: A Comparison of Imputation Systems (1996: IBFD). An abridged version of the latter book won the International Fiscal Association's Mitchell B. Carroll prize presented at the Association's 50th Congress. That version was also awarded a Yorke Prize by the University of Cambridge. Dr. Harris is the Director of the Centre for Tax Law at the Law Faculty of the University of Cambridge. He is the Academic Editor of the Cambridge Tax Law Series (CUP) and Assistant Editor (International) for the British Tax Review.



Mansor Hassan is Director of the Department of International Taxation, Inland Revenue Board, Malaysia. Mr. Hassan has experience as a member of the Malaysian tax treaty negotiation team, the Malaysian MAP team and one of the Competent Authority's of Malaysia, Director of the Workshop on Taxation of International Transactions for senior and middle level tax officials (joint training organized by CATA and Inland Revenue Board of Malaysia) and a member of the United Nations Committee of Experts on International Cooperation in Tax Matters. Mr. Hassan holds a BBA and MBA from Western Michigan University, USA. He is a member of the Chartered Tax Institute of Malaysia and the Malaysian Institute of Accountants.



Odd Hengle is a former Director-General in the Ministry of Finance in Norway, Section for Tax Treaties and International Tax Affairs. He worked at the Directorate of Taxes in 1970 and in the Lower Court of Justice from 1971 to 1973 as an Assistant Judge. Mr. Hengle was the Norwegian Representative to meetings at the OECD Working Parties on questions relating to international tax matters for many years. He was also the Norwegian Observer in several meetings of the United Nations Committee of Experts on International Cooperation in Tax Matters. Mr. Hengle graduated from Law School at the University of Oslo in 1969.



Lise-Lott Margareta Kana currently holds a position of the Head of the Department of International Taxation, Internal Revenue Service, Chile. Prior to that, she served as the Head of the Department of Free Trade of the Americas and held positions at the Directorate of International Economic Relations, Ministry of External Relations, Foreign Investment Committee, Ministry of Economy and Tax Department, Arthur Andersen & Co., London. Ms. Kana currently serves on the United Nations Committee of Experts on International Cooperation in Tax Matters. She holds a Bachelor's Degree in Law, University of Stockholm, Sweden, and a Master's Degree in Law, London School of Economics, London.



Harald Kueppers has been serving in Ghana as Program Manager for GIZ's Good Financial Governance Program since 2010. Key partners of this program are the Ministry of Finance, the Ghana Revenue Authority and the Public Accounts Committee of the Ghanaian Parliament. Mr. Kueppers has been working for GIZ since 1998 dealing with governance and development issues in Africa. He holds a Master's Degree in Political Science and Public Management.



Armando Lara Yaffar currently holds a position of the Director-General for International Affairs, Department of Revenue, Ministry of Finance and Public Credit, Mexico. He also serves as Chairman of the UN Committee of Experts on International Cooperation in Tax Matters; Vice chair of the OECD Committee on Fiscal Affairs (CFA) and Chairman of the CFA Working Party 10 on Exchange of Information and Tax Compliance. Mr. Lara Yaffar also represents Mexico at the OECD Double Taxation Treaties Working Group, Forum on Harmful Tax Practices, and the CFA Working Party 1. In Mexico, he was also in charge of tax reforms related to tax regime of non-residents and CFC rules and serves as Adjunct Director-General for International Tax Treaties. Mr. Lara Yaffar holds a Bachelor's Degree in Law, Escuela Libre de Derecho; Certificate in Tax Law, Universidad Panamericana; and Certificate in Finance, Universidad Iberoamericana, Mexico.



Wolfgang Lasars is currently Director, International Tax Section, Federal Ministry of Finance, Berlin, Germany. After holding several positions with the Ministry of Finance and local finance offices in Berlin, he joined the International Tax Section of the Federal Ministry of Finance in 1993. From 1996 to 2007, Mr. Lasars taught international tax law at several seminars for senior tax experts from developing countries, and was a visiting Associate Professor at the Graduate School of Law, Soochow University, Taipei. Mr. Lasars studied Law and Chinese at the Free University of Berlin, where he received his degree as Doctor of Law (1982). Mr. Lasars is also a German delegate to the OECD and a Member of the United Nations Committee of Experts on International Cooperation in Tax Matters.



Lincoln Marais is currently the Director for Institutional Development in the Secretariat of the African Tax Administration Forum (ATAF), seconded from the South African Revenue Service (SARS). Mr. Marais is responsible for the organisation's institutional meetings (General Assembly, Council, Governance Committees), and oversees the implementation of its Capacity Development Programme.

Mr. Marais has held positions in the South African Department of Foreign Affairs (DFA); South African Embassy in Paris as the First Secretary for Multilateral Affairs, with the focus of much of his work on Economic Development issues; DFA Policy Unit for the 2002 World Summit on Sustainable Development (WSSD); International Policy Coordination in the Department's Economic Development Division as Deputy Director; and Manager for International Cooperation and Development, responsible for SARS' relationships with international organizations, foreign administrations and donor agencies, as well as coordinating its capacity building and technical assistance programmes.

He studied English and African Literature & Linguistics at the University of Hamburg and completed studies in Development Diplomacy at the German Foundation for International Development in Berlin. He completed a Master's Degree in Diplomatic Studies from the University of Westminster.



Miguel Pecho is CIAT's Tax Studies and Research Director. Mr. Pecho holds a Bachelor of Science degree in Economics from the University of Lima (Peru); M.Sc. in Economics from the University College London (England); and a Diploma in Taxation from the Pontifical Catholic University of Peru (PUCP, in Spanish). He has held a number of technical and managing positions in the national tax administration of his country (SUNAT) such as Tax Studies Manager, National Director of Tax Studies and Planning and Head of the Research Center of the Institute for Tax and Customs Administration. Prior to joining CIAT, he was principal advisor at the Tax Policy Directorate of the Ministry of Economy and

Finance in Peru and university lecturer in undergraduate and graduate programs. He has been a consultant for the Andean Community, IDB, IMF, GIZ and researcher in the Scientific Research Center of the University of Lima. He is also a member of the Panel of Experts of IMF's Fiscal Affairs Department and associated with the International Fiscal Association (IFA).



Ariane Pickering is a former Chief Tax Treaty Negotiator for Australia, with extensive experience in the Australian Taxation Office and Treasury in developing tax treaty policy and negotiating, implementing and interpreting Australia's tax treaties. Prior to 2010, she was Vice Chair of, and Australia's main delegate to the OECD's Working Party 1 on Tax Conventions. She chaired the sub-Group of the Working Party that reviewed taxation of income from services. Ms. Pickering is now involved in a number of projects, including, as a consultant for the Asian Development Bank, assisting a developing country to build its tax treaty skills.



Administration (Austria).

Jacques Sasseville is Head of Tax Treaty Unit, Centre for Tax Policy and Administration, at the Organization for Economic Co-operation and Development (OECD). In this capacity, he is involved in all the work related to the OECD Model Tax Convention. He has worked at the OECD since 1995 and also from 1990 to 1993, when he was Principal Administrator and subsequently Deputy Head of the Fiscal Affairs Division. He has also worked with the Federal Government of Canada as Counsel in the Tax Counsel Division (Department of Justice) and as Chief, Tax Treaties (Department of Finance). He is a member of the Permanent Scientific Committee of the International Fiscal Association and a guest lecturer at the international taxation programs of the University of Leiden (Netherlands) and the Vienna University of Economics and Business



Stig Sollund is Director-General, Deputy Head of Tax Law Department, Ministry of Finance, Norway. He also serves as a member of the UN Committee of Experts on International Cooperation in Tax Matters. His previous positions include Partner, Bugge, Arentz-Hansen Law Firm, Oslo; Director-General, and Head, Business and Energy Tax Section, Tax Law Department, Ministry of Finance; Partner, Arntzen & Underland, Law Firm, Oslo; Director General, Tax Law Section and Petroleum Department, Ministry of Finance; Deputy Judge, Lyngdal District Court; and Legal Counsellor, Social Security Department, Ministry of Social Affairs. Mr. Sollund holds a Law degree, University of Oslo. He is Chairman, International Fiscal Association.



from MGIMO-University and authored several publications.

Alexander Trepelkov, Director of the Financing for Development Office at UN-DESA (since 2010), is responsible for secretariat support to the intergovernmental follow-up process to the 2002 Monterrey Consensus and 2008 Doha Declaration, aimed at promoting policy coherence, coordination and cooperation at all levels in substantive areas of domestic resource mobilization, private capital flows, international trade, official development assistance, external debt and global financial architecture. His previous assignments at UN Headquarters were in the areas of Financing for Development (2000-2008) and Macroeconomics and Development Policy (1989-1999). Prior to joining the UN Secretariat, he was a career diplomat in the Foreign Service of the former Soviet Union. Mr. Trepelkov holds MA and Ph.D. degrees in International Economics



Socorro Velázquez is Director of Planning and Institutional Development, Inter-American Centre of Tax Administrations (CIAT), Panama. As Director, Mr. Velazquez is involved and direct CIAT activities with international organizations namely, The World Bank, IMF, OECD, the African Tax Administration Forum (ATAF), the German Ministry of Cooperation and Development (GIZ) and the United Nations Development Programs. The main focus of these liaisons is to seek opportunities for collaboration in the field of tax administration in support of CIAT member countries. As a result of this international cooperation, several agreements have been signed with these entities in the interest of mutual development programs. His previous positions include: Assistant Revenue Service Representative (Fort Lauderdale, Florida); Deputy Tax Attaché (Mexico City, Mexico); Technical Assistance Project Manager (Ankara, Turkey); and Director, Office of Tax Administration Advisory Services (Washington D.C.). He holds a Bachelor's of Arts Degree Education Major from the Inter-American University, San Juan, Puerto Rico. He finished Graduate Studies in the University of Puerto Rico Law School, San Juan, Puerto Rico and completed various IRS technical (tax law, accounting, finance and economics) and management leadership courses, including Strategic Management Course at Wharton University in Pennsylvania.



Joanna Wheeler is Senior Principal at the International Bureau of Fiscal Documentation (IBFD). Joanna Wheeler, TEP, is a member of the IBFD academic group. Previously, she was the editor of many different IBFD publications, and the founding editor of IBFD's loose-leaf publication "The International Guide to the Taxation of Trusts". Ms. Wheeler was the pioneer of the IBFD's programme of online courses, and before that she taught regularly the IBFD classroom courses. She also gives regular guest seminars at the universities of Cambridge, Leiden, London (Queen Mary College) and Neuchatel. Ms. Wheeler was a member of the Research Subcommittee of the International Fiscal Association (IFA) for many years, and was general reporter for the IFA Congress held in Kyoto in 2007 on the topic "Conflicts in the Attribution of Income to a person".



Matthias Witt is Head, Good Financial Governance in Africa German International Cooperation – GIZ. Trained as an economist, Matthias Witt specialised on Development Economics and Lecturer for Public Finance at the Georg-August University of Goettingen. After finishing his dissertation (equivalent to Ph.D.), Matthias Witt joined then GTZ (German Technical Cooperation) in 1998 as Advisor to the Tax Department, Ministry of Finance in Romania, and was subsequently appointed as advisor to the Tanzania Revenue Authority.

Heading the Public Finance Sector Unit since 2003, his responsibilities included developing concepts for public finance reforms, especially Tax Reforms and Budgetary Systems, in developing countries. From 2008, he was in charge of the Public Policy Section. As part of the portfolio, he was in charge of GIZs support to resource governance, e.g. in DRC and other countries. In 2011, he was appointed representative of the German Ministry for Economics to Greece. Since November 2012, he is heading the Good Financial Governance in Africa Programme, with which the Government of Germany supports African processes in Public Finance reforms. One of the core partners is the African Tax Administration Forum (ATAF).