



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

BIOGRAPHIES OF COUNTRY REPRESENTATIVES
(In alphabetical order of country names)



Ulvi Yusifov is Head of International Treaties Division of the Ministry of Taxes of the Republic of Azerbaijan. Mr. Yusifov has been a member of Azerbaijanian tax treaty negotiations team since 2003 and became the Chief Tax Treaty Negotiator in April 2009. He has participated to more than 60 rounds of tax treaty negotiations, in his capacity as head and member of the team. He is also responsible for the implementation of tax treaties and exchange of information in the Ministry of Taxes. He participates in drafting legal acts and amendments to the tax laws in his area of responsibilities.



Syed Mohammad Abu Daud is Additional Commissioner of Taxes of the National Board of Revenue, Ministry of Finance, People's Republic of Bangladesh. Prior to that, Mr. Daud served as Assistant Commissioner of Taxes, Deputy Commissioner of Taxes, Joint Commissioner of Taxes and First Secretary of the National Board of Revenue of the Bangladesh Ministry of Finance. He also served as the focal point to a project named "Tax Administration Capacity and Taxpayers Service" sponsored by DFID. He is also the current Secretary for Research of the Bangladesh Civil Service Taxation Association (Honorary). As a professional Tax Officer, his focus is on international tax treaties and transfer pricing and money laundering issues.



Sabina Theresa Walcott-Denny was appointed Commissioner of Inland Revenue of Barbados from September 1996, having acted in that post from June 1995. Ms. Walcott-Denny has a wide and varied experience in the areas of Management, Taxation, Accounting and Auditing within the Public Service of Barbados. She has held such senior positions as Chief Accountant, Ministry of Finance, Finance Officer, National Insurance Office, and was Deputy Commissioner, Inland Revenue Department. A qualified Accountant, Ms. Walcott-Denny is a Fellow of the Certified General Accountant Association of Canada and a Fellow of the Institute of Chartered Accountant of Barbados. She has also been elected President of the Commonwealth Association of Tax Administrators, and has served as President of the Caribbean

Association of Tax Administrators, 1998-2000. A member of the Tax Negotiations Committee, Ms. Walcott-Denny represented Barbados in several tax treaty negotiations. She has also attended several seminars and conferences relating to Taxation, Management, Accounting and Customer relations. She holds a Master's Degree in Business Administration from Heriot-Watt University, Scotland and a Law Degree from the University of Wolverhampton, England.



Pen Sopakphea is Deputy Director General of the General Department of Taxation, Ministry of Economy and Finance, Kingdom of Cambodia. Previously, Ms. Sopakphea served as Deputy Chief of Tax Policy and Legal Office and Deputy Director of Legal Statistic and Litigation Department. She holds a Master's Degree in Economics, specializing on International Economic Relations from State's University of Economic Relation, Moscow, Russia, and a second Master's degree in Economics of Development from Australia National University, Canberra, Australia.



Adrien Terence Tocke is Principal Inspector of Taxes Research Analyst at the Division of Tax Legislation, Litigations and International Tax Relations, Ministry of Finance, Cameroon. Mr. Tocke holds a Master's Degree in Business and International Law, Public Finance and Public and Community Law. He co-authored the reference tax law on "Elements of Corporate Tax Law in Cameroon" which was published by L' Harmattan, Paris, May 2001.



Mario Ricardo Osorio Hernandez is a Colombian Lawyer and Economist, who currently serves as Advisor to the Director-General of the Tax and Customs Administration of Colombia (DIAN) on international legal affairs. He is also a professor of international economic law at the School of Law of Universidad de los Andes in Bogota Colombia, and serves as coach for university students participating in the European Law Students' Association Moot Court Competition on WTO Law. He has previously held the position of Director of Legal Affairs of the Colombian Chamber of Petroleum Good and Service Providers, and worked for the Director of the Division of Product and Market Development at the International Trade Centre in Geneva and for the Colombian Embassy in Washington D.C.



Natalia Aristizabal is Advisor to the General Commissioner on International Taxation matters, especially on the process for the adhesion of Colombia to the OECD and on the negotiation of Double Taxation Treaties and Tax Information Exchange Agreement, Colombian Tax Revenue Service. She has held positions as Senior Manager at the International Tax Services Practise, Ernst & Young Colombia; Senior Associate, Tax Practise, Prieto & Carrizosa S.A.; Directora de Juicios Fiscales – Contraloría Delegada para Investigaciones, Juicios Fiscales y Jurisdicción Coactiva; Associate for Tax Matters, Rodriguez Azuero Asociado; Associate at the Tax Practise, Brigard & Urrutia Abogados; and Attorney for Tax Matters, Quiñonez Cruz Ltda, Colombia. Her educational achievements include: International Tax Program, 2002, Certificate – Graduate Program, Harvard Law School; Assistant Researcher – Report on Colombian Real Property Taxes, included in the Special Report drafted for the World Bank. Professor Richard Bird – Joseph L.

Rotman Professor at the School of Management, Toronto University. Visiting Professor, Harvard Law School, Fall 2001; Specialization in Taxation, 1998 and Colombian Sawyer/JD (Highest Honors), 1997, Universidad Colegio Mayor De Nuestra Señora Del Rosario, Facultad de Jurisprudencia, Bogota, Colombia.

She was also a Speaker for IFA and for the Colombian Tax Institute (2006-2009); Professor of US Tax System, Comparative Taxation, Taxation of Capital Gains and Net Wealth, International Tax Planning, and General Aspects of Taxation at Universidad Externado de Colombia, Universidad Pontificia Bolivariana de Medellín, Universidad Javeriana, and Universidad del Rosario (2002-2010); and organizer for the Seminar on International Tax Good Practices – OECD and Colombian Ministry.

She has written publications; *Actividad Comercial en el Impuesto de Industria, Comercio y Avisos sobre Intereses, Dividendos y Arrendamientos*. *Memorias de las XXX Jornadas Colombianas de Derecho Tributario*. Tomo I. Cartagena, Febrero de 2006. Natalia Aristizábal and Benjamín Cubides. *Colombia National Report on Tax Treaties and Tax Avoidance: application of avoidance provisions*. IFA Cahiers, Rome, 2010.



Ana Yesenia Rodríguez is Senior Advisor to the Costa Rican Ministry of Finance. Ms. Rodriguez is in charge of international tax issues, which involved tax treaties negotiations, transfer pricing, OECD reviews and working party participation. She is also an author to all Costa Rican chapter offered by IBFD and correspondent on relevant recent tax news. Prior to that, she worked as a Consultant for the International Bureau of Fiscal Documentation. She obtained her Juris Doctorate from Universidad de Costa Rica in San Jose and Master in Law in International Taxation from New York University School of Law.



Galo Antonio Maldonado López is National Chief of the Tax Regulation Department of the Internal Revenue Service, Ecuador. Mr. Maldonado is also a Member of the Ecuadorian Consultive Interinstitutional Committee for the analysis of bilateral Agreements to Avoidance Double Taxation, the Executive Group Work for the application of Memorandums of Understanding for the Promotion of Commerce and Investments, the Negotiation Team of the Protocol of “Investments” for the extension of the Agreement of Economic complementation No. 52 (negotiations which were carried on Santiago de Chile from 24 to 26 July 2006, Leader of the Ecuadorian negotiation team of the Agreements to Avoidance Double Taxation since 2011 to the present and Chief of the Ecuadorian negotiation team of the Agreements to Avoidance Double Taxation with countries such as Russia, Uruguay, China, Korea, Portugal, United Arab Emirates, Iran and Germany. He has co-authored and published several papers on Taxation.



Mamdouh Sayed Omar is Commissioner of Egyptian Tax Authority. Prior to that, Mr. Omar served as Head of the Central Department of Tax Researches; General Manager of Tax Researches; Abdeen, Helwan and Old Cairo district offices; Inspector and Researcher at the General Department for Inspection and Researches. He holds a Bachelor’s Degree in Commerce, Accounting at the Ain-Shams University in Cairo, Egypt.



Hesham Ismail Abdelmonem Khodair is Director, Large Taxpayer Center Translation Division, Egyptian Tax Authority. Mr. Khodair has been working as an interpreter for the foreign experts visiting the Egyptian Tax Authority and LTC. He translated the IMF and World Bank reports presented to the Egyptian Tax Authority from 1997 – present. He worked as an interpreter (from Arabic into English and vice versa) in the United Kingdom and Canada in Observational Tours organized by the United States Agency for International Development (USAID). He has been working as a translation instructor for the Arabic and Translation Division, American University in Cairo.



Ruslan Akhalaia is Acting Deputy Director General of Revenue Service, Georgia. Prior to that, Mr. Akhalaia was a Guest Lecturer at the Free University, Tbilisi and an Associate at BLC law firm. He took Tax Law LL.M in International and European tax law track, Maastricht University; Administrative Law Course, Caucasus University language centre; General LL.M, Katholieke Universiteit Leuven, Belgium; Masters in Law, Tbilisi State University; and Civil Law Course, Educational Center of Georgian Young Lawyer's Association.



Eric Nii Yarboi Mensah is the Chief Tax Treaty Negotiator for the Ghana Double Tax Treaty Convention team. Currently, his work also includes Exchange of Information issues and negotiating Tax Information and Exchange Agreements. Mr. Mensah is also a member of the Core Transfer Pricing group responsible for mutual agreement procedures. He holds a Bachelor of Arts degree in Sociology and Political Science from the University of Ghana, Legon; a Qualifying Certificate in Law from the Ghana School of Law; a Certificate in Business Tax and Modernising Tax Administration from the University of Pretoria in South Africa; a Postgraduate Certificate in Legislative Drafting by the Ghana School of Law and the Commonwealth Secretariat.

Mr. Mensah has attended various courses in Tax Treaty negotiations in Amsterdam, Netherlands, organised by the IBFD and in South Africa organised by the OECD and ATAF. In May to June 2012 he attended the Taxation of International Transactions course organised by CATA and the Malaysian Tax Academy in Kuala Lumpur, Malaysia. He has attended various conferences including the annual global forum on tax treaties in Paris and has been to the International Bar Association annual conferences.



Samuel McLord Chekpeche is Principal Economics Officer at the Tax Policy Division of the Ministry of Finance & Economic Planning, Ghana. Mr. Checkpeche is the Head of the International Tax Desk since 2010. He is a member of the DTT negotiation team and also the Coordinator of the Transfer Pricing drafting and legislation team. He is currently leading for the legislation and appointment of an Authority for Advance Ruling.



Crispin Clemence Kulemeka has been the Deputy Commissioner General of the Malawi Revenue Authority (MRA) since 2009. Mr. Kulemeka's responsibilities include providing technical input on tax policy options and tax administration for MRA when making recommendations to the Government. He has provided leadership, strategic management and direction in extension of VAT coverage in Malawi in 2002 and managed the VAT computerization project in Malawi. He also provides tax analysis on revenue measures proposed by various parties, including the IMF/World Bank, Malawi Chamber of Commerce and Industry, and Ministries/Government Departments. He has served on various inter-Ministerial committees, including Trade and Tariff committees for SADC, COMESA, etc.



Anastasia Certan is Head of the Tax and Customs Policy and Legislation General Directorate at the Ministry of Finance, Republic of Moldova. Ms. Certan holds a degree in Bachelor of Arts in Finance and Credit and PhD in Economics from the Academy of Economic Studies, Republic of Moldova. She has attended numerous trainings courses in taxation and customs fields in IMF Institute, JICA, OECD, WB, WCO, and WTO.



Najia Bargui is Head of the Tax Treaties Negotiations Bureau, Ministry of Economy and Finance, Moroccan General Administration of Taxes. Ms. Bargui has been working for the General Administration of Taxes since 1999. She holds an LL.M in International Tax Law from Leiden University (International Tax Center, Netherlands) and a Masters Degree in Applied Humanities from Al Akhawayn University in Ifrane-Morocco.



Mya Mya Oo is Deputy Director of International Taxation of the Internal Revenue Department (IRD) of the Republic of the Union of Myanmar. She has been serving the IRD since 1992 in different functions and received the *Best Worker Award* 1995-1996, by the Account, Statistics and General Affairs Directorate of the IRD. Ms. Mya Mya Oo holds a degree in Commerce and in Management and Administration from the Institute of Economics in Yangon; a diploma in Business Laws from the University of Yangon; and a Master's degree in Public Policy from the National Graduate Institute for Policy Studies in Japan.



Tanka Mani Sharma is Director General of Inland Revenue Department of the Federal Democratic Republic of Nepal. Mr. Sharma is also a member of the Board of Directors of Nepal Airlines Corporation and Melamchi Water Supply Committee. He served as Director General at the Department of Customs; Joint Secretary, Ministry of Finance; Director General, Department of Revenue Investigation and Registrar-Department of Cooperatives; Training Instructor, Revenue Administration Training Center; and Finance Chief in

various ministries and departments for over 20 years. He has won Best Civil Servant Award in 2001.



Adesoji Bodunde Omoyele is Assistant Director of Taxes in charge of tax treaty matters at the Tax Policy and Legislation, Department of Federal Inland Revenue Services of Nigeria. Mr. Omoyele is also a Fellow of the Chartered Institute of Taxation of Nigeria. He holds a Bachelor of Science degree in Economics from the University of Ibadan, Nigeria.



Leka Nama Nablu is a practising lawyer in Papua New Guinea, mainly in the area of tax, state finance laws and commercial law. Ms. Nablu is currently employed as the Assistant Commissioner of Legal Services Division and has worked in the Legal Services Division of the Internal Revenue Commission for 12 years. She holds a Bachelor's degree in Law from the University of Papua New Guinea and was admitted to practise in PNG as a lawyer in 2000. She attained a Master's degree in Law from the University of Sydney, Australia in 2010. She has played a key role in the Double Tax Treaty negotiations recently, by virtue of her current position, however, have not undertaken any formal training in regard to double tax treaty negotiations. She coordinates the double tax treaty work for the Papua New Guinea Internal Revenue Commission.



Kim S. Jacinto-Henares is Commissioner of the Bureau of Internal Revenue, of the Republic of the Philippines. Ms. Jacinto-Henares served as Senior Private Sector Development Specialist, World Bank Group; International Development and Legal Consultant to various groups and projects and advocacy; Managing Director-Head, Compliance Services, Verisant, Incorporated; Deputy Commissioner, Bureau of Internal Revenue; Alternate for the Secretary of Department of Trade and Industry of the Investment Coordinating Committee, National Power Corporation, Power Sector Assets & Liabilities Management Corporation and Cagayan Economic Zone Authority; and Governor, Board of Investments. She holds a Bachelor's Degree in Law, Ateneo de Manila University; Master's of Law major in International and Comparative Law, Georgetown University; and Fulfillment of the Requirement of the Joint Accreditation Committee from the University of New Brunswick, New Brunswick, Canada, McGill University, Faculty of Law, Montreal, Quebec, Canada and University of Toronto, Faculty of Law, Toronto, Ontario, Canada.



Kayigi Habiyambere Amiable is Deputy Commissioner, Large Taxpayer's Office, Rwanda Revenue Authority. Prior to this, Mr. Amiable was Head of Audit Division.



Baye Moussa Ndoye is Head of the Office of International Relations in charge of Tax Treaties Negotiation, Directorate General of Taxation of the Republic of Senegal. Mr. Ndoye holds a Master's Degree in Business Law and a Certificate of Tax Inspector from the University Cheikh Anta Diop of Dakar and National School of Administration of Dakar.



Phensuk Sangasubana is Head of International Tax Division, Bureau of Tax Policy and Planning of the Revenue Department of Thailand. Ms. Sangasubana has worked for the Revenue Department since 1987 on various areas such as tax administration, international taxation, double tax treaty negotiations, bilateral APAs. She is also the Secretary of the Working Team on Study of Revision of Tax Law concerning Transfer Pricing between Associated Enterprises (2010). Ms. Sangasubana has a Bachelor of Science degree from Sophia University, Tokyo, Japan, and a Master of Business Administration degree from University of Queensland, Australia.



Kampala.

Patience Emily Rubagumya is Assistant Commissioner, Board Affairs, Policy and Rulings Legal Services and Board Affairs Department of the Uganda Revenue Authority. Ms. Rubagumya has held positions as Manager Policy and Rulings/Tax Appeals, Legal Services and Board Affairs Department; Project Manager of the Legal Services and Board Affairs Modernization Project; Assistant Revenue and Senior Revenue Officer. She holds a Graduate Certificate at the Institute of Chartered Secretaries and Administrators in England; a Postgraduate Diploma in Taxation and Revenue Administration from Uganda Revenue Authority Training School, Uganda; Postgraduate Diploma in Legal Practise from the Law Development Centre in Uganda; Bachelor of Law Degree from Makerere University,



Tetiana Skupova is the Main Tax Inspector at the Tax Cooperation Division of the International Relations Department, Ministry of Revenue and Duties, Ukraine. Prior to that, she was the Main Tax State Inspector at the Methodology and Rule-making Initiative Section, Division of Lawmaking Coordination and Cooperation with Government Authorities, State Tax Administration and Section of General Methodology and Coordination Tax Code Implementation, Taxpayer Treatment Department, State Tax Service of Ukraine. Ms. Tetiana holds a Bachelor's Degree in Finance, and a Higher Degree in Law from the National Aviation University, Ukraine.



Alvaro Romano is Deputy General Director at the Uruguayan Tax Authority (Dirección General Impositiva – DGI), Member of the Uruguayan tax treaties negotiating team, and Board Member of the Uruguayan Institute of Tax Studies (Instituto Uruguayo de Estudios Tributarios – IUET). He teaches postgraduate courses in several universities in Uruguay on the subjects of technical legislation and tax matters, Uruguay’s tax legislation, cross-border issues, personal income tax, and tax policy. He also authored several national and international technical articles and publications. He has been a speaker in numerous conferences on national and international tax issues and tax policy. Mr. Romano holds a Bachelor’s Degree in Accounting from the School of Economics and Administration, University of the Republic (Universidad de la República – Uruguay), postgraduate course in Tax Law from the University of Salamanca, Spain, diploma in Taxation from the Inter-american Center of Tax Administrations (Centro Interamericano de Administraciones Tributarias – CIAT).



Tran Thi Phuong Nhung is a Taxation Expert at the Tax Policy Department of the Ministry of Finance of the Socialist Republic of Viet Nam. Prior to that, Ms. Tran has held position at the General Department of Customs. Her area of expertise includes: international cooperation in import and export tax, environmental protection, resources and land taxes. She holds a Master’s Degree in Economic Law and a Business Law Degree from Ha Noi National University.



Berlin Msiska is currently the Commissioner General of the Zambia Revenue Authority. Mr. Msiska reports to the Governing Board and to the Ministry of Finance and National Planning for administrative purposes and for policy purposes respectively. He further serves as an ex-officio member of the Governing Board.

He has served in the public finance sector for several years; culminating into a period of service as the first Zambian Commissioner Domestic Taxes and later as the first Zambian Commissioner General at Zambia Revenue Authority. He has also served at the International Monetary Fund (IMF) as a Resident Tax Administration Advisor for five Anglophone Countries in West Africa, based in Ghana and later for thirteen Southern Region Countries, based in Mauritius at the IMF Africa Regional Technical Assistance Centre (AFRITAC South); and as a board member in various companies.

He is a former Permanent Secretary in the Ministry of Finance and National Planning and has extensive banking sector experience at Senior Management Level. His work experience started with an Auditing career in a firm of professional Accountants.



Ignatius Kawaza Mvula is Head of the Policy and Legislation Unit of the Domestic Taxes Division, Zambia Revenue Authority. He is involved in the tax treaty negotiations, exchange of information, overseeing the administration of tax incentives and providing tax policy guidance among other tax areas of responsibility. Mr. Mvula also represents the Zambia Revenue Authority in Zambia’s Tax Policy Review Committee under the Ministry of Finance.

He is also an Associate Member of the Zambia Institute of Chartered Accountants (ZICA) and the Association of Chartered Certified Accountants

(ACCA) of the United Kingdom. He has over ten years experience in taxation of mining and agricultural companies as well as taxation of self-employed individuals.

Mr. Mvula holds a Bachelor's Degree in Accountancy from the Copperbelt University and later on completed the Association of Chartered Certified Accountants examinations.



Max Mugari is Head of Advisory Services in the Zimbabwe Revenue Authority (ZIMRA) Legal Division. His experience include: interpreting tax law and drafting tax law legislation; negotiating tax treaties and advising on interpretation of operational treaties; and carrying out research and analysis as input into the drafting of SADC Agreement on Assistance in Tax Matters and the SADC and COMESA Model Double Taxation Avoidance Agreement. Furthermore, he has solid knowledge and experience related to the undertaking of audit of multinational enterprises, complex cases and project based cases on all issues; skills in formulating quality technical advice to both government

and taxpayers and participated in the rewriting of the Zimbabwe Income Tax Act; extensive knowledge of domestic and international tax law; and tax dispute resolution skills-including preparation of court papers on tax disputes. He also served as Investigations Officer for ZIMRA, undertaking audits of multinational enterprises, complex cases and project based tax audit cases; monitoring the environment to identify tax risk and compliance levels; preparing and presenting training courses to trainee investigation officers; and monitoring and controlling progress of junior officer's audit cases. In his capacity as the Chairman of the Training Committee within the Investigation Unit, he guided the committee to design and evaluate an examinable learning program for trainee investigation officers. As a member of the Special Task Force set up by the Assistant Commissioner Operations, he assisted in designing and implementing an action plan whose main objective was to enhance the effectiveness of desk and field auditors.



Katharina Gunselmann is a Senior Advisor on Tax Harmonisation and Administrative Reforms with the East African Community (EAC) Secretariat in Arusha, Tanzania. In this capacity, Ms. Gunselmann manages legal and policy issues and supports the EAC in VAT and excise tax reforms as well as drafting a regional EAC DTA and DTA Model Convention. She also supports the EAC in developing and conducting human capacity development measures for Revenue Authorities and Ministries of Finance in East Africa in the area of tax treaty interpretation and implementation of the regional DTA. Previously, she held positions at GIZ (Deutsche Gesellschaft fuer Internationale Zusammenarbeit) headquarters in Germany, working in the area of public finance reforms, extractive industries and natural resource taxation in Africa. Before joining GIZ in 2007, she was employed with the German Tax Administration. She holds a tax law degree and a degree in politics, University of Antwerp (Belgium), Bochum and Nordkirchen (Germany).