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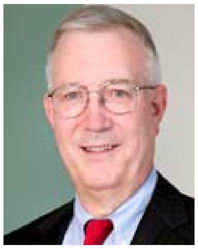
BIOGRAPHIES OF PARTICIPANTS
(In alphabetical order)

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.

Roland Atanga Fongue is a seasoned tax professional and holder of a Phd in public law. His career spanning over fifteen years has enabled him exercise successively most tax functions including compliance, audit, policy and the management of operational units at the Directorate General of Taxation. Presently, he is the Director of the Legislation and International Fiscal Affairs Department of Cameroon's Ministry of Finance. Coupled to the above he equally gives lectures on public finance, corporate tax law and tax law at the Protestant University, the National School of Administration and Magistracy and International Relations Institute of Cameroon (IRIC). He is also an affiliate of Munich's International Institute for Public Finance (IIFP).

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 a former 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.

Charadine S. Bandon is Chief, International Tax Affairs Division of the Bureau of Internal Revenue of the Republic of the Philippines. She received her Bachelor of Laws degree from the University of the Philippines in 2004 and was admitted to the Philippine Bar in 2005. She is the Head of the International Tax Affairs Division of the Philippine Bureau of Internal Revenue. Prior to that, she worked in various legal offices in the Bureau handling domestic tax rulings, cases and appeals. She is a member of the Philippine Tax Treaty negotiating team and the Bureau's Transfer Pricing Committee where her primary responsibility is to draft Advance Pricing Agreement rules. She manages the implementation of Philippine tax treaties and the Exchange of Information Program, and is a focal point for the Working Group on ASEAN Forum on Taxation, a platform created by the ASEAN Finance Ministers to address tax-related problems and policies relating to the ASEAN economic integration.



Peter Barnes is Senior Lecturing Fellow at Duke University School of Law. He recently retired from General Electric, where he was Senior Tax Counsel – International. In that capacity, he supported GE and its affiliates on tax matters throughout the Asia-Pacific region and worked on global initiatives such as transfer pricing. From 1994 to 1997 he was based in Hong Kong. In addition to his appointment at Duke Law School, Barnes is a Senior Fellow at the Duke Center for International Development and of counsel to the Washington, D.C. law firm Caplin & Drysdale, Chartered. Prior to joining GE in 1991, Barnes worked in the Office of Tax Policy at the U.S. Department of Treasury in Washington, D.C., concluding his period of service as U.S. deputy international tax counsel. He earlier practiced as a tax attorney with Hughes Hubbard & Reed in Washington, D.C. Barnes taught in the New York University Law School graduate tax program as an adjunct professor from 2011 through spring 2013. Barnes received his undergraduate degree from the University of North Carolina-Chapel Hill and his JD from Yale University. After law school he clerked for Judge Gerhard A. Gesell of the U.S. District Court for the District of Columbia.

Graeme Cooper is Professor of Taxation Law in the Faculty of Law, University of Sydney. He also teaches at the University of Virginia (USA) and has been a Visiting Professor at New York University Law School, Harvard Law School and KU Leuven. He is also a consultant to Greenwoods & Freehills, specialist tax advisers in Sydney. He worked in the Fiscal Affairs Division of the OECD in Paris and has worked as a consultant on projects for the IMF, the World Bank, several foreign governments and a number of NGOs. In Australia, he has worked as a consultant on projects for the Australian Treasury, the Board of Taxation, the Australian National Audit Office and the Australian Taxation Office.

Wei Cui is Associate Professor in the Faculty of Law, University of British Columbia, Vancouver, Canada. Between 2006 and 2013, he taught tax law at China University of Political Science and Law in Beijing. He has also held visiting academic appointments at the law schools of Columbia, Melbourne, Fordham, and National Taiwan Universities and FGV Law School Rio de Janeiro. Professor Cui has had extensive practical experience in both U.S. and Chinese tax law.

Mathew O. Gbonjubola is a graduate of accountancy from the *The Polytechnic, Ibadan, Nigeria*. He is a chartered accountant and had worked in construction, hotel, publishing, finance and consulting outfits before joining the Federal Inland Revenue Service (FIRS) as a Tax Inspector. His tax career started in tax audit; then tax investigation and later on tax policy. He is currently a Deputy Director, and he leads the Transfer Pricing Division of the Service.

Peter 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.

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.

Muhammad T. Hidayatulloh is currently serving as the Section Chief of Tax Treaty for European Region under Directorate General of Taxes, Indonesia. His responsibility includes drafting and formulating laws and regulations in the field of international taxation, tax treaty negotiation, and also managing MAP and APA cases in Directorate General of Taxes. He earned his Master Degree on Public Administration at the Faculty of Law, Kyushu University of Japan. He has also participated in various training programs, including Taxation of Non-Resident by OECD (2012), International Taxation by JICA (2013), and International Taxation Academy by MOFTI Taiwan (2014).

Kim S. Jacinto-Henares is Commissioner of the Bureau of Internal Revenue of the Republic of the Philippines. She is the head of the Philippine tax treaty negotiating team and is the Competent Authority for Exchange of Information and tax treaty matters. 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 of Laws 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.

Lise-Lott Margareta Kana currently holds a position as 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.

Galo A. Maldonado López is General Adviser of the Ministry of Labour of the Republic of Ecuador. He also served as the National Director of Negotiations of Agreements for the Avoidance Double Taxation and Investment´s Agreements of the Republic of Ecuador. He was also until March 2014, the National Chief of the Tax Regulation Department of the Internal Revenue Service of the Republica of Ecuador. Mr. Maldonaldo was also a Member of the Ecuadorian Consultive Interinstitutional Committee for the analysis of bilateral Agreements to Avoidance Double Taxation and member of the Executive Group Work for the application of Memorandums of Understanding for the Promotion of Commerce and Investments. Mr. Maldonado served as Chief of the Ecuadorian negotiation team of the Agreements to Avoidance Double Taxation with countries such as Russia, Uruguay, China, Korea, Portugal, Singapore, Belarus, Qatar, Indonesia, United Arab Emirates, Iran and Germany. He has co-authored and published several papers on Taxation.

Adolfo Martín Jiménez (Ph.D, European University Institute, Florence Italy, 1997; LL.M. University of Wisconsin, 1995) is Tax Law Professor, Jean Monnet Chair (EU Commission) and director of the Master in Tax Law at the University of Cádiz, Spain. He specializes in International Taxation and EU Tax Law and has authored or co-authored several books and more than sixty articles on the topic in Spanish or English (published in several countries). Adolfo has been a visiting professor / scholar at other Spanish and foreign universities and often participates in conferences on international and EU tax law in Spain and abroad. He has also a broad experience in advising public and private entities on international and EU tax law.

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.

Mathabo Mokoko (Ntebo) is the Senior Manager Policy Procedures and Law Interpretation at Lesotho Revenue Authority in Lesotho. She is a graduate of the University of Pretoria in South Africa with a Master's degree in Taxation. She is currently responsible for providing direction and ensuring cohesion in the formulation of revenue laws, tax policies, negotiation of tax treaties, interpretation and administration of tax treaties and revenue laws.

Nara F. Monkam is the Director of Research at the African Tax Administration Forum **(**ATAF**)** since February 1, 2014. She is also a member of the Davis Tax Committee, appointed in July 2013 by the Minister of Finance to reassess the South African tax system. Prior to joining the ATAF, she was the Deputy Director of the African Tax Institute (ATI) and a Senior Lecturer (2009-2014) in the Department of Economics at the University of Pretoria in SA. Dr. Monkam holds a PhD degree in Economics from the Andrew Young School of Policy Studies at Georgia State University in Atlanta (USA) and both Bachelor's and Master's degrees in Economics from the University of Namur in Belgium. Her areas of expertise and research interests center mainly on public economics, domestic resource mobilization, and tax policy and tax administration.

Edgar O. Morales has been working for the Ministry of Finance of the Dominican Republic since June 2003 and is currently serving as Head of the Tax Legislation Department of the Directorate General of Tax Policy and Legislation. He also represents the Ministry in the Tax Policy Group of Central America, Panama and Dominican Republic (GTPT **-** its acronym in Spanish) and in the LAC-OECD Forum on Tax Policy. He is also a member of the negotiating team for Agreements to Avoid Double Taxation, and has served as independent consultant for the IADB and CIAT. Mr. Morales graduated Summa Cum Laude in Economics from the University INTEC in Dominican Republic in 2003; obtained a Masters degree in Economic Analysis and Financial Economics in 2006 from the University Complutense of Madrid, Spain; and, most recently, an International Masters in Tax Administration and Public Finance from the UNED and IEF of Spain. Both Masters were obtained with distinction. He also has participated in various courses and seminars on national and international public finance and teaches courses in Introductory Economics and Public Economics, at the undergraduate level, in the *Pontificia Universidad Católica Madre y Maestra* (PUCMM), in the Dominican Republic, as well as seminars on tax issues in several business schools.

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.

David Partington is Senior Advisor at the Tax Treaties Unit of the OECD Centre for Tax Policy and Administration. His work is divided between tax treaty policy matters (including the on-going process of updating the OECD Model Tax Convention) and conducting technical seminars on international taxation and tax treaties for tax administrators and policy officials from over 90 non-OECD economies. As head of OECD's work with non-OECD economies on treaty matters, David has conducted over 150 seminars throughout the world on a variety of tax treaty and international taxation issues including the application and interpretation of treaties, detailed consideration of specific treaty provisions, treaty negotiations, tax policy and international tax avoidance. David also has a key role in the development and organisation of the OECD's Annual Tax Treaty Meeting, which each year brings together delegates from over 100 countries for intensive discussions on current tax treaty issues. Prior to his move to Paris in 1999, David worked for the New Zealand Government as head of International Tax Policy. In that role he was heavily involved for nine years with the comprehensive reform of New Zealand's international tax regimes and the negotiation of its tax treaties.

Carlos Protto holds a degree in accounting and a master in Taxation. He is Head of the International Tax Relations Directorate of the Ministry of Economy and Public Finances in Argentina, which is in charge of the negotiation and interpretation of the Tax Treaties signed by Argentina. He represents his country in many international forums about taxation (e.g. OECD's Committee on Fiscal Affairs and subsidiary bodies, UN's Committee of Experts on International Cooperation in Tax Matters).

Diane M. Ring is a Professor of Law at Boston College Law School, where she researches and writes primarily in the field of international taxation, corporate taxation, and ethical issues in tax practice. Her recent work addresses issues including information exchange, international tax relations, advance pricing agreements, and ethics in international tax. Ms. Ring was a consultant for the United Nation's 2013 project on treaty administration for developing countries. She was the U.S. National Reporter for the 2012 IFA Conference on the Debt Equity Conundrum, and the U.S. National Reporter for the 2004 IFA Conference on Double Non-taxation. She was the Assistant General Reporter for the 1995 IFA Conference on Financial Instruments and was a consultant to the IFA research project on the impact of technological and financial innovation on the taxation of income and activities.

Alvaro C. Romano is Deputy General Director at the Uruguayan Tax Authority, Member of the Uruguayan tax treaties negotiating team, and Board Member of the Uruguayan Institute of Tax Studies. 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 (CIAT).

Rosmauli (Rosma Sinaga) is currently serving as the Deputy Director for Harmonization of Tax Regulations under Directorate General of Taxes, Indonesia. She is in charge for the analysis, harmonization and evaluation of tax regulations, including international tax regulations. She earned her Master Degree on Law at the Case Western Reserve University, majoring in International Tax. Another aspect of her works including being the Delegate on various negotiations for Tax Treaty and other strategic partnerships, and involving in the committee of tax law drafting in Indonesia.

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, Kampala.

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 of 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.

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.

Heidi Wagner works at the International Tax Compact (ITC) Secretariat where she is responsible for planning and coordinating activities. She has a particular focus on tax administration in Africa and illicit financial flows. Before joining the ITC in 2012 she worked for the German tax administration and with GIZ in Tanzania and DR Congo. Heidi Wagner holds a Degree in Finance from the College of Public Administration in Rotenburg, a B.A. in Applied African Studies from the University of Bayreuth and a M.A. in International Politics and Security Studies from the University of Bradford.

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. He also serves as a member of the UN Committee of Experts on International Cooperation in Tax Matters.
