

Economic and Social Council
Special Meeting on International Cooperation in Tax Matters
(ECOSOC Chamber, 29 May 2013)

BIOGRAPHIES OF SPEAKERS
(In alphabetical order)



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 currently 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*.



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.



Anita Kapur is currently Member (Audit and Judicial), Central Board of Direct Taxes, Ministry of Finance, India. Her previous positions with Ministry of Finance/CBDT include Director General of Income Tax (Administration), Chief Commissioner of Income Tax, Joint Secretary (Foreign Tax and Research Division), Joint Secretary (Tax Policy and Legislation Division). She had secondment stints with capital market regulator of India i.e. SEBI, and a division of Ministry of Finance concerned with financial services sector. She has a Bachelor's degree in English, History and Political Science, Punjab University, and a Master's degree in English Literature, Guru Nanak Dev University, Amritsar.



Michael Keen is Deputy Director of the Fiscal Affairs Department of the International Monetary Fund, where he was previously head of the Tax Policy and Tax Coordination divisions. Before joining the Fund, he was Professor of Economics at the University of Essex. He was awarded the CESifo-IIPF Musgrave prize in 2010, delivered the 2012 Chelliah lecture at NIPFP in Delhi, is Honorary President of the International Institute of Public Finance (of which he was elected President from 2003 to 2006), has served on the Board of the National Tax Association in the U.S., and has served on the editorial boards of American Economic Journal: Economic Policy, International Tax and Public Finance (of which he was joint founder), Journal of Public Economics, the Review of Economic Studies and many other journals. He has led technical assistance missions to nearly thirty countries on a wide range of issues in tax policy, and consulted for the World Bank, European Commission, and the private sector. Recent publications appear in the American Economic Review, Economic Policy, the Journal of Public Economics, Journal of Development Economics and the National Tax Journal. He is co-author of books on The Modern VAT, the Taxation of Petroleum and Minerals, and Changing Customs.



Armando Lara Yaffar is currently Director-General for International Treaties, Tax Legislation Unit of the Ministry of Finance and Public Credit, Mexico. He also serves as Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters. His previous positions include Deputy Director-General for International Treaties; Director for Treaty Negotiation and Special Projects, Ministry of Finance and Public Credit; Director, Division of Legal International Procedure, Ministry of Finance and Public Credit. Mr. Lara Yaffar holds a Bachelor's Degree in Law, Escuela Libre de Derecho, Mexico and a Finance Degree at the Universidad Iberoamericana, Mexico. He is currently the Chair of OECD's Working Party 10 on Exchange of Information and Tax Compliance and Vice Chair in the Bureau of the OECD's Committee on Fiscal Affairs.



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.



Thomas Neale is Head of Unit Company Tax Initiatives, DG Taxation and Customs Union (TAXUD), European Commission. His unit is responsible for work on harmful tax practices, transfer pricing, good governance, double taxation, the company taxation directives and the CCTB project.



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.



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.



Richard Stern leads the Global Tax Simplification Program for the World Bank Group, as well as co-leads the World Bank Group's Tax Transparency Initiative. Global Tax Simplification Program works on reforming tax policy and administration to lower compliance costs for businesses, especially SMEs, as well as fostering tax transparency for the entire tax system. Before leading this group, Mr. Stern was the Regional Program Coordinator for Africa at the Facility for Investment Climate Advisory Services (FIAS). He has worked extensively in Sub-Saharan Africa, as well as in Eastern Europe and Asia, leading studies of barriers to investment, as well as designing action plans for governments, especially in the area of tax policy and administration. Before joining FIAS in 2003, Mr. Stern was an economist at the International Monetary Fund for 8 years, working mainly on post-Soviet countries, the Balkans, Central African countries, and post-conflict countries. At the IMF he worked on monetary and fiscal issues, as well as debt reduction

under the HIPC initiative. Mr. Stern holds a PhD in Economics from the University of California at Berkeley (1992), a MS in International Relations from Georgetown School of Foreign Service (1986), and a BA from Williams College (1983).



Shanwu Yuan is International Tax Director of the Baker & McKenzie Consulting LLC. He is also a member of the UN Subcommittee on Transfer Pricing. Mr. Yuan assists large multinational enterprises with operations in China and elsewhere on various transfer pricing issues, in particular advance pricing arrangements (APAs) and mutual agreement procedures (MAPs). He also works on other Chinese tax issues, including interfacing with the Chinese tax authorities on behalf of taxpayers. Previously, Mr. Yuan worked for the State Administration of Taxation (SAT) of China from 1995 to 2012. He represented the SAT, and in turn China, in various international tax arenas. He was a frequent participant in the OECD Working Party 6 on the Taxation of

Multinational Enterprises, and an active contributor to the OECD work on intangibles and other topics. He is a member of the UN Subcommittee on Transfer Pricing. In the SAT, Mr. Yuan held various positions. He worked on corporate tax policy for foreign investment, and was a member of the drafting team for the new Enterprise Income Tax Law, which entered into force in 2008. After 2009, he focused on international tax matters such as transfer pricing, information exchange between governments on tax matters and international cooperation. He also spent four years assisting the Chief Economist of SAT.

Mr. Yuan has spoken at various conferences on transfer pricing and other topics on behalf of the SAT. He was in charge of drafting the China APA Annual Report at SAT. He holds MBA in Durham University Business School (2001) and BA from the University of International Business and Economics of China (1995).



Marcos Aurélio Pereira Valadão is currently Tax Auditor, Brazilian Federal Revenue Secretariat, and Professor of Law at Catholic University of Brasilia (Brazil). His areas of interest include international taxation, constitutional tax law, tax law in general, tax reform, regulatory taxation, law and economics, and law and development. Mr. Valadão holds several degrees, including Doctor of Juridical Science (Southern Methodist University, Dallas, United States, 2005), Master of Laws (University of Brasilia, 2009), Master of Laws in International and Comparative Law (Southern Methodist University, Dallas, United States, 2003), MBA in Finance Administration (Brazilian Institute of Capital Markets, 1996), and Diploma of Experts in Administration (PUC-GO, Brazil, 1992).



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.