

Economic and Social Council
Special Meeting on International Cooperation in Tax Matters
(Conference Room 2, 5 June 2014)

BIOGRAPHIES OF SPEAKERS
(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 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.



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.



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.



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 currently serves on the United Nations Committee of Experts on International Cooperation in Tax Matters. 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.



Victoria Perry is Assistant Director in the Fiscal Affairs Department and Division Chief of the Tax Policy Division at the International Monetary Fund. Since joining the IMF in 1993, she has provided technical assistance in tax policy and revenue administration to more than 40 countries in Africa, Europe, and Asia. From 2002 to 2008 she served as Division Chief for Revenue Administration in FAD. She is a coauthor of the book "The Modern VAT," published by the IMF in 2001. Prior to joining the IMF, Ms. Perry was the Deputy Director of the Harvard University International Tax Program, teaching comparative income taxation and value added taxation and providing technical assistance in revenue policy through the Harvard Institute for International Development. Ms. Perry previously practiced tax law with the Boston law firm of Hale and Dorr (now WilmerHale). She is past president of the American Tax Policy Institute; a member of the Board of the National Tax Association; and past Chair of the Value Added Tax Committee of the American Bar Association Section of Taxation. She received her J.D. from the Harvard Law School, and her B.A. from Yale University in economics and philosophy.



Carmel Peters is Policy Manager at Inland Revenue, New Zealand, providing policy advice to the Government on tax law reforms. She has been a tax negotiator since 2001. From 1992 to 1997 Ms. Peters was Senior Policy Analyst, and Senior Policy Advisor at Inland Revenue New Zealand. From 1997 to 1999, she worked in the private sector on tax law related matters. Ms. Peters has negotiated many treaties with countries in Asia, Europe, Latin America, and Arab countries. Ms. Peters currently serves on the United Nations Committee of Experts on International Cooperation in Tax Matters. She has LLM Degree, New York University (1992), and LLB Degree, Victoria University of Wellington (1986).



Pascal Saint-Amans took on his duties as Director of the Center for Tax Policy and Administration at the OECD on 1 February 2012. Mr. Saint-Amans, a French national, joined the OECD in September 2007 as Head of the International Co-operation and Tax Competition Division in the CTPA. He played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. In October 2009 he was appointed Head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a programme with the participation of over 100 countries. Mr. Saint-Amans graduated from the National School of Administration (ENA) in 1996, and was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax and mergers and spin offs. He was also the head of tax treaty negotiations and mutual agreement procedures. In this capacity, he participated in the OECD Working Party No. 1 of the Committee on Fiscal Affairs as the delegate for France before being elected Chair of WP1 in 2005. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters, becoming a “*rapporteur*” in 2006. Before leaving government service, he was Deputy Director in charge of litigation at the Direction Générale des Impôts. Mr. Saint-Amans also served as Financial Director of the Energy Regulation Committee between 1999 and 2002 and was responsible for the introduction of new electricity tariffs. Having earned a degree in history, Mr. Saint-Amans also received a degree from the *Institut d'études politiques* of Paris.



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, a MS in International Relations from Georgetown School of Foreign Service, and a BA from Williams College.



Márcio Verdi is the Executive Secretary of the Inter-American Center of Tax Administrations (CIAT). Mr. Verdi is an economist and was a tax auditor in the "Secretaria da Receita Federal de Brasil". After 28 years of working in the Brazilian Government Administration, in July 2004 he was appointed Director of Tax Studies in CIAT and held this position until 2007. At that time, the Executive Council invited him to take over the CIAT Operations' Directorate, the area in charge of the international cooperation and assistance in the agency. In 2009, he was appointed CIAT Executive Secretary, for the 2010 - 2014 term, assuming office on 1 January, 2010. From the beginning of his term as CIAT Executive Secretary, Mr. Verdi has worked to promote cooperation among the organization's member countries, with priority focus on matters of international taxation, promotion of transparency, ethics and cooperation in the field of information technology applied to tax administrations. He studied in the University of Brasilia and holds a Postgraduate degree in Theory and Implementation of a Modern Economy, from the George Washington University, Washington, D.C. He has lectured and presented in different international meetings in over 40 countries and has been honored with the NôeWinckler Tax Auditor's Merit from the Federal Revenue Secretariat of Brazil in November, 2002.