

**Workshop on Tax Base Protection for Developing Countries**  
**4 June 2014**  
**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.

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**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.

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**Peter A. 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.



**Laila Benchekroun** is currently the Head of International Tax Treaties Unit, Ministry of Economy and Finance, Moroccan General Administration of Taxes. She is also competent authority in terms of exchange of information under tax treaties. Prior to 2009, she held a position of Senior Research Associate at the International Bureau of Fiscal Documentation (IBFD) within the Africa-Middle East Knowledge Department. Before joining IBFD, Mrs. Benchekroun worked 8 years at the Moroccan General Administration of Taxes, mainly as a tax auditor. She holds an MBA in Finance from Robert Anderson School of Management (University of New Mexico, USA) and an LL.M in International Tax Law from Leiden University (International Tax Center, Netherlands).

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**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.

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**Jinyan Li** is Professor of Tax Law and former Interim Dean of Osgoode Hall Law School, York University, Canada. She obtained her B.A. (economics) at the University of International Business and Economics in Beijing, China; LL.B (Toronto); LL.M (Queen's), and D. Jur. (York). She teaches and researches in various areas of tax law and policy. She has authored and co-authored over a dozen of books, including *International Taxation in the Age of Electronic Commerce: A Comparative Study* (2003); *Principles of Canadian Income Tax Law* (6<sup>th</sup> ed) (Hogg, Magee and Li, 2010); *International Taxation in Canada: Principles and Practices* (Li, Cockfield and Wilkie, 2006); and *Taxation in the People's Republic of China*. She has received research grants from several sources, including SSHRC, the Centre for Innovation Law and Policy, Heward Stikeman Fiscal Institute and IFA (Canadian Branch). Li was a Visiting Researcher at Harvard Law School, a Greenwoods and Freehills Visiting Professor of International Taxation at the University of Sydney, Australia. She received an Academic Excellence Award from CALT (2007), a Teaching Award from Osgoode in 2004, and D. J. Sherbaniuk Distinguished Writing Award in 1999.

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**Galo Antonio Maldonado López** is 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 Republic of Ecuador. Mr. Maldonado 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 is the 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, Singapore, Belarus, Qatar, Indonesia, United Arab Emirates, Iran and Germany. He has co-authored and published several papers on Taxation.

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**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.

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**Baye Moussa Ndoeye** is Head of the Office of International Relations in charge of Tax Treaties Negotiation, Directorate General of Taxation of the Republic of Senegal. Mr. Ndoeye 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.

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**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).

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**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.

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**Alvaro 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).

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**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.

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**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.

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**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.

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**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 Administration (Austria).

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**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.

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**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 from MGIMO-University and authored several publications.

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**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.

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**Eric Zolt** joined UCLA in 1985. Before joining UCLA, he was a partner in the Chicago law firm of Kirkland & Ellis, where he specialized in individual and corporate tax matters. Mr. Zolt also served in the U.S. Department of the Treasury from 1989 through 1992. He served first as Deputy Tax Legislative Counsel in the Office of Tax Policy. In 1991, Eric then founded and served as the Director of the Treasury's Tax Advisory Program for Eastern Europe and the Former Soviet Union. Mr. Zolt continues to serve as a consultant to the Treasury Department, US AID, the World Bank and IMF. In 2002, he co-founded and served as the first Chair of the Executive Committee of the African Tax Institute, a training and research facility for tax policy and tax administration located at the University of Pretoria. He has also been a visiting professor at California Institute of Technology; Harvard Law School; University of Toronto; Yale Law School; and at University of Aix-en-Provence. He also served as the Director of Harvard Law School's International Tax Program from June 2000 through June 2003.