

The United Nations Committee of Experts on International Cooperation in Tax Matters



Mr. Nasser Mohammed Al Khalifa is Assistant Director for Operations of Public Revenue and Tax at the Ministry of Finance of Qatar. He is also Vice-Chairman of Qatar's Tax Treaty Committee and Team Leader for VAT, Qatar. He holds a Bachelor's Degree in Management and Economics Accounting from the University of Qatar.



Mr. Mohammed Amine Baina has been Head of International Cooperation, Department of Taxation, in the Ministry of Economy and Finance, Morocco since 2005. Mr. Baina has been with the Department of Taxation in various positions since 1987 and has held other senior positions including Chief of Division for Studies and External Relations, and Chief of Division for Administrative Disputes. He has participated in the UN Tax Committee meetings as a country observer since 2005. Mr. Baina has attended several international tax-related meetings and seminars including the OECD Global Forum on Taxation. Mr. Baina has a Degree in Business Management and a Master Degree in Economics, Université de Mons, Belgium.



Ms. Bernadette May Evelyn Butler is Legal Advisor in the Ministry of Finance of the Bahamas where she is responsible for the negotiations on tax information exchange agreements. During 2000-2011, she was Legal Officer in the International Section dealing with Mutual Assistance and Treaty Negotiations. In 2002, she was appointed Legal Advisor to the Bahamas Trade Commission. From 1997 to 2000, Ms. Butler was a Legal Officer in the Criminal Section appearing on behalf of the Crown before the Court of Appeal, the Supreme Court, the Magistrate's Court, and the Coroner's Court. Ms. Butler holds a Master of Law Degree in "Law in Development" from the University of Warwick, UK.



Mr. Andrew Dawson has been the Head of the Tax Treaty Team at Her Majesty's Revenue and Customs of the United Kingdom since 2001. In that capacity Mr. Dawson is the lead negotiator for the UK tax treaties. He is also Chair of the OECD working party on the OECD Model Tax Treaty (Working Party 1). Prior to his current position, Mr. Dawson was First Secretary in Charge of Economic Affairs at the British Embassy in Washington D.C. (1997-2001). Other positions include Head of Direct Tax Branch, Tax Policy Team, Her Majesty's Treasury (1995-1997), and Policy Advisor, UK Inland Revenue (1990-1995). Mr. Dawson has served on the Committee before.



Mr. Johan Cornelius de la Rey has been with the South African Revenue Service (SARS) since 1989 in the Legal and Policy Division. He has worked on major legislation including residence based taxation, introduction of capital gain tax, and taxation of financial services, as well as taxation of oil and gas companies. Prior to joining the SARS, Mr. de la Rey worked in the private sector as an auditor. Mr. de la Rey holds a Bachelor Degree in Accounting, University of Pretoria, and an Advanced Taxation Certificate, University of South Africa.



Mr. El Hadji Ibrahima Diop is currently Director of Legislation and Litigation Studies, Ministry of Economy and Finance, Senegal. His previous positions include Inspector and Auditor, Senior Tax Inspection Team, Department of Tax Inspection and Investigation, and Chief of Inspection, Tax Department. Mr. Diop has a Master's degree in Economics, Université de Dakar; postgraduate studies in taxation, École Nationale d'Administration et de Magistrature, Senegal; and postgraduate studies in Accounting, École Nationale Supérieure Universitaire de Technologie, Senegal. Mr. Diop was a member of the Committee during the last term.



Ms. Noor Azian Abdul Hamid has been Director of the Multinational Tax Department of the Inland Revenue Board of Malaysia (IRBM) since 2009. She has held various senior positions at IRBM including Director of the Malaysian Tax Academy, and Director of Audit Training Center. Among other responsibilities, Ms. Hamid represents IRBM in many international meetings and OECD fora where she has been Co-Chair of the Advisory Group for Co-operation with Non-OECD Economies since 2010. She regularly speaks on audit and transfer pricing in seminars locally and internationally.



Ms. 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's 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; 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, McGill University, and the University of Toronto, Canada.



Mr. Toshiyuki Kemmochi has been Director, Mutual Agreement Procedures at the National Tax Agency, Japan since July 2012. He has worked on tax related matters since 2001 with various levels of responsibility including Deputy Assistant Regional Commissioner, Tokyo Regional Taxation Bureau (July 2010 – July 2012), Director Owariseto District Tax Office (July 2008-July 2009), Deputy Director of International Operations Division (July 2009- July 2010), and Deputy Director of Mutual Agreement Procedures (July 2006-July 2008). From July 2002 to July 2005,

Mr. Kemmochi was Principal Administrator, Center for Tax Policy and Administration (CTPA) at OECD.



Ms. Liselott Kana is currently Head of the Department of International Taxation, Internal Revenue Service, Chile. Her previous positions include: Head of the Department of Free Trade of the Americas, Directorate of International Economic Relations, Ministry of External Relations; Member of the Foreign Investment Committee, Ministry of Economy; and Analyst, Tax Department, Arthur Andersen & Co., London. Ms. Kana has a Bachelor of Law Degree, University of Stockholm, Sweden, and a Master of Laws Degree, London School of Economics, London. She was a member of the Committee during the last term.



Mr. Cezary Krysiak has been Director of the Tax Policy Department in the Ministry of Finance, Poland since May 2007. From May 2006 to May 2007, he was Deputy Director in the same Department. From July 2001 to April 2006 he was Head of International Tax Cooperation Unit in the Income Taxes Department. Mr. Krysiak has been with the Tax Policy Department since December 1997. He has represented his country in many meetings and conferences on exchange of information, tax treaties, and other tax cooperation matters with OECD. Mr. Krysiak graduated from the National School of Public Administration, Warsaw in 2001 and holds M.L Degree in

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Mr. Wolfgang Lasars is currently Director, International Tax Section, Federal Ministry of Finance, Berlin, Germany. After holding several positions within the Ministry of Finance and local finance offices in Berlin, he joined the International Tax Section of the Federal Ministry of Finance in 1993. From 1996 to 2007, Mr. Lasars taught international tax law at several seminars for senior tax experts from developing countries, and was a visiting Associate Professor at the Graduate School of Law, Soochow University. Mr. Lasars studied Law and Chinese at the Free University of Berlin, where he received his Degree as Doctor of Law (1982). Mr. Lasars

is also a German delegate to the Organization for Economic Cooperation and Development. He was a member of the Committee during the last term.



Mr. Henry John Louie is Deputy to the International Tax Counsel, Treaty Affairs, Office of Tax Policy, United States Department of the Treasury of the United States. He joined the Treasury Department in 1996. His principal work areas encompass negotiating bilateral income tax treaties on behalf of the United States; coordinating the development of United States model tax treaty policies; and representing the United States at international bodies, such as the Organization for Economic Cooperation and Development and its Working Party that examines issues related to the OECD Model Tax Treaty (Working Party 1). Mr. Louie received his Master of Arts degree in Economics from Duke University, United States, in 1995, and his Bachelor of Arts degree from Georgetown University, United States, in 1990. Mr. Louie was a member of the Committee during the last term.



Mr. Enrico Martino is Director of International Relations at the Customs Agency of Italy. He previously was Head of International Relations, Department of Finance in the Ministry of Economy and Finance, Italy. Prior to joining the Ministry in 2004, Mr. Enrico was Head of International Taxation Unit of the Inland Revenue Agency. Mr. Martino has negotiated bilateral and multilateral tax treaties. His responsibilities have included tax-related matters with regional and international bodies. Mr. Martino was a member of the Committee during the last term.



Mr. Eric Nii Yarboi Mensah is currently Chief Inspector of Taxes, Ghana Revenue Authority where he is in charge of, among other duties, negotiations of tax treaties, writing legal opinions on tax matters, drafting tax legislations, competent authority for exchange of information and transfer pricing issues. Mr. Mensah is also a member of the Fiscal Metering Committee of the Petroleum Commission. He holds a postgraduate Certificate in Legislative Drafting, Ghana School of Law, a Certificate in Business Taxation, and a Certificate in Modernizing Tax Administration, University of Pretoria. Mr. Mensah also holds a Bachelor of Arts in Sociology and Political Science, University of Ghana.



Mr. Ignatius Kawaza Mvula has been Assistant Director at the Zambia Revenue Authority (ZRA) since October 2011. His responsibilities include managing the Policy and Legislation Unit, providing technical guidance to organizations and external clients, negotiations of a number of tax treaties with several countries in Africa and Asia. He also oversees exchange of information with other tax jurisdictions. Other positions held in the past include Senior Tax Inspector (Dec. 2008 – Oct.2011), and Tax Inspector (June 2005 – Nov. 2008). Mr. Mvula is an Associate of the Zambia Institute of Chartered Accounts. He also holds a Bachelor Degree in Accountancy, Copperbelt University, Kitwe.



Ms. 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 NZ. 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. She has LLM Degree, New York University (1992), and LLB Degree, Victoria University of Wellington (1986).



Mr. Jorge Antonio Deher Rachid has been Tax and Customs Attaché at the Embassy of Brazil in Washington, D.C. since September 2009. Prior to his current position, Mr. Rachid was a Tax Auditor at the Secretariat of Revenue of Brazil for 23 years. Previous positions held include Secretary of the Federal Revenue of Brazil as Tax & Customs Commissioner and Coordinator-General of Tax Inspection. Other professional activities include: President of the National Committee for Taxation of Small and Medium Enterprises from March 2007 to July 2008, President, Executive Council of the Inter American Center of Tax Administrations (CIAT) from April 2006 to April 2007.



Ms. Pragya S. Saksena is Joint Secretary, Tax Planning and Legislation-I at Central Board of Direct Taxes (CBDT), India, a position she has held since November 2012. Previous positions held include Commissioner of Income Tax and Direct Taxes Code at CBDT (April 2010-January 2012), Commissioner of Income Tax, Lucknow Region (April 2009-March 2010), Director of Foreign Tax and Tax Research, CBDT (March 2007 – January 2009). Ms. Saksena has worked in the taxation area since 2001 and negotiated many tax treaties with various countries in Latin America and Europe. She holds a Master of Arts in Psychology, University of Lucknow (1985) and M.Phil in Social Sciences, University of Punjab (2010).



Mr. Christoph Schelling has been Head of the Division for International Tax Affairs, State Secretariat for International Financial Matters in the Federal Department of Finance of Switzerland since 2010. His responsibilities include representing Switzerland at the OECD Committee on Fiscal Affairs, as well as participating in OECD meetings and fora on fiscal affairs including base erosion and profit shifting (BEPS). His former positions include Member of Executive Committee (responsibility: Tax) at Swiss Holdings, Federation of Industrial and Service Groups in Switzerland (2006-2010), Head of Country Service, International Division, Federal Department of Finance (1997-2006). Ambassador Schelling has also worked in the private sector on legal and taxation matters for seven years. He is a Certified Swiss Tax Expert and holds a Law Degree from the Universities of Geneva and Bern.



Mr. Stig B. Sollund is Director-General, Deputy Head of the Tax Law Department, Ministry of Finance, Norway. 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, Norwegian Branch, and Editor, Norwegian Tax Journal “Skatterett”. He was a member of the Committee during the last term.



Ms. Xiaoyue Wang is Director of the Anti-avoidance Division of the International Taxation Department, State Administration of Taxation (SAT) of the People’s Republic of China. Ms. Wang has been working with the International Taxation Division since 1993. From 1994 to 2003, she served in the Tax Treaty Division on the negotiation and implementation of over 40 Double Taxation Agreements. Since 2003, Ms. Wang has served in the Anti-avoidance Division where she has been leading China’s anti-avoidance policy making, administration and MAP negotiations, including transfer pricing investigations and adjustments, advance pricing agreements (APA), cost sharing agreements (CSA), controlled foreign corporations (CFC), thin capitalization and general anti-avoidance rules (GAAR). Ms. Wang is an Executive Committee member of the International Fiscal Association (IFA). She contributed actively to the work of the United Nations Tax Committee’s Subcommittee on Transfer Pricing including in the drafting of parts of the United Nations Practical Manual on Transfer Pricing for developing countries. She also served as a coaching expert for OECD workshops on transfer pricing. Ms. Wang holds a PhD in Economics from the Renmin University of China; LLM in Taxation, Golden Gate University, USA; Master in Economics, Financial Institute of the Ministry of Finance of China; Bachelor in Statistics, Renmin University of China.



Ms. Ingela Willfors has been Head of the International Tax Department at the Ministry of Finance of Sweden since 2002. She deals with tax treaty policy negotiations, and implementation, negotiations on information exchange, transfer pricing legislation, and acts as competent authority in mutual agreement procedures. Ms. Willfors has been working on international tax cooperation issues for the last 20 years. Her previous positions include Deputy Director, International Tax Department (1997-2002), Legal Advisor, International Tax Department (1991-1997), and Assistant and Deputy Judge at the Administrative Court of Appeals (1988-1992). Ms. Willfors holds a Master of Laws Degree, University of Stockholm and a Degree in International Tax Law, University of Stockholm.



Mr. Armando Lara Yaffar is currently Director General, Department of Revenue and Public Credit, Ministry of Finance, Mexico. His previous positions include Director for Treaty Negotiations and Special Projects, Department of Revenue and Public Credit, Ministry of Finance; and Director, Division of Legal International Procedure, Department of Revenue and Public Credit, Ministry of Finance. Mr. Yaffar has a Bachelor's degree in Law, Escuela Libre de Derecho, Mexico; and a Finance degree, Universidad Iberoamericana, Mexico. He was the Chairperson of the Committee during the last term.



Mr. Ulvi Yusifov has been Head of International the Treaties Division, International Relations Department, the Ministry of Taxes of Azerbaijan since 2009. From 2003 to 2009, Mr. Yusifov worked in the same Division at various and gradual levels of responsibility including Senior State Tax Inspector and Chief State Tax Inspector of the International Treaties Division. He has taken part in more than 60 rounds of treaty negotiations. Mr. Yusifov holds a Bachelor Degree in Finance and Credit and a Master Degree in Taxation from the Azerbaijan State Economic University.