

Workshop on Tax Incentives and Base Protection
23-24 April 2015
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.



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.



Duanje Chen is a Research Fellow at The School of Public Policy. She attended Yale University, Wuhan University and the University of Toronto. Dr. Chen’s professional experiences include work as a Research Associate and Associate Director with the International Tax Program at the Rotman School of Management at the University of Toronto. Dr. Chen was also a George Weston Analyst in Tax Policy (Fellow-in-Residence) at the C. D. Howe Institute, as well as an External Consultant to the World Bank, OECD, Inter-American Development Bank, USAID, National Ministry of Finance in Canada, China, Jordan, and Malaysia, and various business and non-profit organizations in Canada and the U.S.

Dr. Chen has written extensively on finance and economics, and her work has appeared in publications including *Canadian Public Policy*, *Journal of Transportation Statistics*, *Canadian Medical Association Journal*, *Canadian Public Administration* and *Tax Notes International*. Her work also includes chapters for multiple books, consultancy reports, and several major publications in Chinese.



Johan C de la Rey is a Senior Specialist and 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.



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.



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.



Cezary Krysiak has been the 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

Law, Nicholas Copernicus University of Torun, Poland.



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.

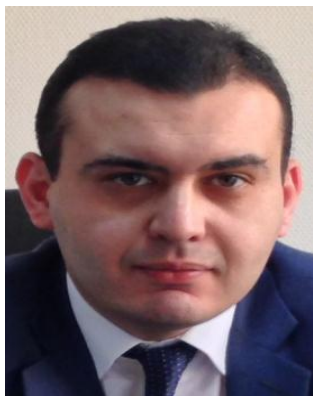


Ignatius K Mvula has been Assistant Director at the Zambia Revenue Authority (ZRA) since October 2011. His responsibilities include managing the Policy and Legislation Unit, providing technical guidance to organizations and external clients, negotiations of a number of tax treaties with several countries 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. Mr. Mvula also serves as a member of the UN Committee of Experts on International Cooperation in Tax Matters.



Miguel Pecho is Tax Studies and Research Director at the Inter-American Center of Tax Administrations (CIAT). Mr. Pecho holds a Bachelor of Science degree in Economics from the University of Lima, Peru; M.Sc. in Economics from the University College London, England; and a Diploma in Taxation from the Pontifical Catholic University of Peru. He has held a number of technical and managing positions in the national tax administration of Peru (SUNAT) such as Tax Studies Manager, National Director of Tax Studies and Planning and Head of the Research Center of the Institute for Tax and Customs Administration. Prior to joining CIAT, he was principal advisor at the Tax Policy Directorate of the Ministry of

Economy and Finance in Peru and university lecturer in undergraduate and graduate programs. He has been a consultant for the Andean Community, IDB, IMF, GIZ and researcher in the Scientific Research Center of the University of Lima. He is also a member of the Panel of Experts of IMF's Fiscal Affairs Department and associated with the International Fiscal Association (IFA).



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.



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.
