

**Economic and Social Council  
Special Meeting on International Cooperation in Tax Matters  
(ECOSOC Chamber, 22 April 2015)**

**BIOGRAPHIES OF SPEAKERS  
(In alphabetical order)**



**Vicki Bales** is Group Transfer Pricing Manager with SABMiller plc based in the UK. SABMiller is a global beer and soft drinks business, operating in over 80 countries, employing around 70,000 individuals. Vicki has worked in tax in industry for fifteen years, the last 11 with SABMiller plc, previously with WH Smith plc. Prior to joining industry, Vicki trained as a Chartered Accountant with Deloitte. At SABMiller Vicki has held various tax roles; UK tax, tax reporting, Europe Tax Lead, mainly covering Central and Eastern European countries, and now in transfer pricing. Vicki co-leads a group of transfer pricing specialists based in London to support understanding and responding to the changing transfer pricing requirements companies are facing. She is also a trustee for the SABMiller Employee Pension Trust and holds an MA in Economics from Cambridge University.

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**Giammarco Cottani** is an adviser to the Italian Revenue Agency's Deputy Commissioner. Until January 2011 he was an Adviser in the Tax Treaty, Transfer Pricing and Financial Transactions Division of the OECD. He also teaches several courses on International Taxation (with focus on transfer pricing) both for private sector organizations and tax administrations in Europe, Africa, South-East Asia and South America. He has published several articles on transfer pricing in dedicated tax journals.

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**Nishana Gosai** is the Manager of the Transfer Pricing Unit of the South African Revenue Service. She has 12 years of experience in transfer pricing and has served on the OECD Working Party 6 and the UN Subcommittee on Transfer Pricing - Practical Matters, which authored the Practical Manual on Transfer Pricing Issues for Developing Countries. Recently, she was appointed to the Cross Border Taxation Technical Committee of the African Tax Administration Forum (ATAF).

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**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. She also serves as Member of the UN Committee of Experts on International Cooperation in Tax 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.

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**Mitchell Kane** is the Gerald L. Wallace Professor of Taxation at New York University School of Law. His current research focuses on tax and economic development, tax and climate policy, and transfer pricing. Mitchell joined the NYU School of Law faculty in 2008 from the University of Virginia, School of Law, where he had taught since 2003. Mitchell worked as an associate in the tax department of Covington & Burling from 1997 to 2001, in both the Washington, DC and London offices. From 1996 to 1997, Mitchell clerked for the Honorable Karen LeCraft Henderson, of the US Court of Appeals for the DC Circuit. Mitchell holds a BA from Yale University, and a MA and JD from the University of Virginia.

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**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.

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**Lincoln Marais** is currently the Director for Strategy and Planning in the Secretariat of the African Tax Administration Forum (ATAF), seconded from the South African Revenue Service (SARS). He was previously the Director for Institutional Development, responsible for the organisation's institutional meetings (General Assembly, Council, Governance Committees), and overseeing 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 has a Master's Degree in Diplomatic Studies from the University of Westminster.

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**Blanca Moreno-Dodson** is an experienced development economist with 21 years of World Bank service worldwide, especially in Africa and Latin America. She is accomplished in macroeconomics and fiscal policy for developing countries, with a focus on growth, inequality and poverty reduction. She is skilled in public expenditure analysis, fiscal sustainability, tax reforms, and transfer pricing, among others. Previously, she worked as junior economist at the European Union. She is the editor of three World Bank books: *“Reducing Poverty on a Global Scale”*, 2005, *“Public Finance for Poverty Reduction”*, 2007, and *“Is Fiscal Policy the Answer? A Developing Country Perspective”*, 2012. She has also published on macroeconomics, public finance, growth, and poverty issues at the National Tax Association Journal, Banca d'Italia Fiscal Policy Annual Volume, Hacienda Pública Española Journal, and Bulletin of Economic Research, as well as several World Bank Working Papers. She holds a PhD and a Masters in International Economics and Finance from the Aix-Marseille II University, France, as well as a Masters in Economics from the Madrid Autonomous University, Spain.

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**Grace Perez-Navarro** is the Deputy Director of the OECD's Centre for Tax Policy and Administration. Since joining the OECD in 1997, she has held several key positions, including having led the OECD's work on bank secrecy, tax and e-commerce, harmful tax practices, money laundering and tax crimes, the tax aspects of countering bribery of foreign officials, and strengthening all forms of administrative cooperation between tax authorities. Prior to joining the OECD, Ms. Perez-Navarro was a Special Counsel at the IRS Office of the Associate Chief Counsel (International) where she was responsible for coordinating guidance provided to field offices on international tax issues, overseeing litigation of international tax issues, negotiating TIEAs, overseeing the drafting of regulations, rulings and other policy advice and participating in treaty negotiations. In 1993, she was seconded by the IRS to the OECD to launch the revision of the OECD's Transfer Pricing Guidelines.

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**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.



**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 NéeWinckler Tax Auditor's Merit from the Federal Revenue Secretariat of Brazil in November, 2002.

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**Marijn Verhoeven** is a Lead Economist and Cluster Lead with the World Bank Group's Governance Global Practice, where he leads work on domestic revenue mobilization and fiscal risk of state-owned enterprises and contributes to work streams on extractive industry governance, evidence-based PFM reforms, political economy analysis, and public expenditure reviews. Before joining the World Bank, Marijn worked at the IMF where he was the Fund's resident representative in Bangladesh and Deputy Division Chief of the Expenditure Policy Division. He was educated at Tilburg University in the Netherlands.

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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.