

Workshop on UN Practical Portfolio on Taxation of Services

Panama City, Panama, 4-5 June 2015

BIOGRAPHIES OF INSTRUCTORS 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.



Graeme Cooper is Professor of Taxation Law in the Faculty of Law, University of Sydney. He also teaches at the University of Virginia (USA) and has been a Visiting Professor at New York University Law School, Harvard Law School and KU Leuven. He is also a consultant to Greenwoods & Freehills, specialist tax advisers in Sydney. He worked in the Fiscal Affairs Division of the OECD in Paris and has worked as a consultant on projects for the IMF, the World Bank, several foreign governments and a number of NGOs. In Australia, he has worked as a consultant on projects for the Australian Treasury, the Board of Taxation, the Australian National Audit Office and the Australian Taxation Office.



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.



Ernesto Javier Loayza Camacho is the Head of the Tax Ruling Division in the Customs and Tax Administration National Superintendency. He is a lawyer graduated from the Pontifical Catholic University of Peru with studies of specialization in taxation at the same University and post-graduate degree in tax law at the University of Salamanca and the University of Buenos Aires.



Gabriela Murillo Blanco works at the Directorate of International Taxation, Sub-directorate of Tax Consultation, Ministry of Finance. She has a degree in law from the University of Costa Rica and with studies on international economic law from Universidad Estatal a Distancia (UNED). Gabriela has conducted studies on international taxation.



Juan Carlos Pérez Peña works for the Mexican Ministry of Finance and Public Credit as an Area Director in the Tax Treaties Office. He holds a Bachelor of Laws degree from the Facultad Libre de Derecho de Monterrey, a Tax Specialist degree from the Universidad Panamericana and a Master of Laws degree (LL.M.) from Harvard Law School. He has been involved in the negotiation of several tax treaties and tax information exchange agreements for Mexico, and responsible for the introduction of several tax provisions as part of the Mexican Tax Reform, including the new foreign tax credit system. He also serves as Mexico's delegate in the OECD's Working Party 11: Aggressive Tax Planning.



Carlos Protto holds a degree in accounting (Universidad de Buenos Aires, Argentina) and a master in Taxation (Ecole de Commerce Solvay, Université Libre de Bruxelles, Belgium). He is Director of International Tax Relations and Director of Direct Taxation in the Ministry of Economy and Public Finances of Argentina. He is in charge of the Argentine tax treaty negotiating team and exercises the Competent Authority functions. He is also in charge of the official interpretation of the domestic tax laws and the analysis of its possible modifications. He represents his country in many international forums about taxation (e.g. OECD's Committee on Fiscal Affairs and subsidiary bodies, UN's Committee of Experts on International Cooperation in Tax Matters).



Ricardo Arnulfo Rocha has been the head of the International Tax department at the Directorate General of Revenue of Panama's Ministry of Economy and Finance since November 2014. Prior to holding this position, he worked as a Tax Manager for KPMG in Panama, focusing mainly on international tax advisory and special regimes. He holds a degree in Law and Political Sciences from the Universidad Católica Santa María La Antigua (USMA) and a Masters degree in Taxation from the Universidad Especializada del Contador Público Autorizado (UNESCPA), both in Panama, in addition to an LL.M. degree from Leiden University in the Netherlands. He has also given lectures on international tax issues in seminars and teaches the international taxation module of UNESCPA's Masters in Taxation



Alvaro C. 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).



Giancarlo Sotil Gallegos works at the Customs and Tax Administration National Superintendency. He is a member of the international taxation team. He was part of the free trade agreements team in charge of the negotiation with Canada, Chile and Colombia. Giancarlo has a degree in law from the Pontifical University Catholic of Peru, master's degree in tax law at the University of Barcelona, Spain, major in income tax by the National Institute of tax administration and customs, and specialist in international taxation by CIAT.