

**UN Course on Transfer Pricing
Panama City, Panama, August 2015**

BIOGRAPHIES OF EXPERTS



Joseph L. Andrus recently retired as the Head of the OECD Transfer Pricing Unit. In that position he led all of the transfer pricing work at the OECD including the transfer pricing work on the Base Erosion and Profit Shifting Project (BEPS). Prior to joining the OECD, Mr. Andrus was a transfer pricing partner at a major accounting firm and a major international law firm for more than 30 years, addressing transfer pricing disputes and planning issues in more than 20 countries. Previously he served as Deputy International Tax Counsel at the United States Treasury Department. Mr. Andrus is a graduate of the University of Chicago Law School.



Juan Carlos Campuzano S., Economist from ESPOL and with a MSc degree at UPF in Barcelona, Spain. He joined the Internal Revenue Service (SRI) in 2007 and since 2008 operates as transfer pricing specialist at the audit department. Between 2014 and early 2015 was head of Fiscal Studies at Centro de Estudios Fiscales and currently serves as Supervisor in International Taxation division. He has been invited several times as a speaker to expose his experience on transfer pricing issues. He also serves as an internal instructor at SRI. Mr. Campuzano also is a lecturer in the economic.



Evelyn Cooban is the head of the Transfer Pricing Unit at the Panamanian Tax Administration. She is currently leading the MEF-BID project regarding the application of Transfer Pricing rules in Panama. She has taken part in the formulation and establishment of the law on International Treaties to avoid double taxation and the Transfer Pricing Regime in Panama. Evelyn holds an MBA from INCAE Business School and has completed a Transfer Pricing Exchange Program with Mexico and France Tax Authorities as well as several courses and seminars from CIAT, OECD and UN concerning Transfer Pricing, International Tax Treaties and Dispute Resolutions. While working for the Panamanian Tax Administration, she has been a Delegate for the OECD Transfer Pricing and Tax Treaties meetings and events.



Giammarco Cottani is a member of the United Nations Sub-Committee on Transfer Pricing in charge of the update of the Practical Manual on Transfer Pricing for Developing Countries. In his capacity, he is the lead drafter of the soon-to-be introduced chapter on intangibles. As of September 2015, he will be a partner in the firm Ludovici & Partners in charge of the transfer pricing practice. Until August 2015 he held the role of adviser on international tax and transfer pricing issues to the Italian Revenue Agency's Deputy Commissioner. From 2009 to 2011 he was an Adviser in the Tax Treaty, Transfer Pricing and Financial Transactions Division of the OECD, following all the work of WP6.

He contributed to the introduction of Chapter IX of the Transfer Pricing Guidelines and led or co-led more than 20 transfer pricing outreach events for both OECD and non OECD countries. He is also a teacher at several courses on International Taxation (with a 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 and holds a PhD on Corporate Taxation from LUISS Rome University and an LL.M in European and International Taxation from the European Tax College (a joint venture between Leuven University and Tilburg University).



Jose Luis Galindez Narvaez is an advisor for the Inter-American Development Bank. Nowadays, he is working in the application of transfer pricing rules at Panama's Tax Administration. He is also a 2016 PhD in Law candidate at Dauphine University. Jose's PhD thesis emphasizes transfer pricing approaches concerning the oil industry. As an advisor, he dictates the module "arm's length principle and transfer pricing methods" for CIAT and coordinates the International Tax Program at Universidad Externado de Colombia. In the past, he led large company audits as a transfer pricing coordinator for the Venezuelan Tax Administration. While

working for the Venezuelan Tax Administration, he was a Delegate for the OECD Transfer Pricing and Tax Treaties meetings and events. Likewise, Jose took part in meetings organized by the United Nations Subcommittee on Extractive Industries Taxation.



Monique van Herksen is Ernst & Young's Global Head of Transfer Pricing Controversy and EMEIA Head of Tax Controversy, specializing in cross-border dispute resolution including Mutual Agreement Procedures and Arbitration. She is retained by companies and governments for tax advice and for handling controversy matters. Monique worked for Arthur Andersen, the Centre on Transnational Corporations of the United Nations and the United States Internal Revenue Service's Office of Associate Chief Counsel (International). She worked with the Netherlands firm of Stibbe and with Baker & McKenzie where she

headed the firm's European transfer pricing team.



Jose Madariaga Montes is Senior Manager of the International Group of Deloitte Chile. He obtained his law degree at the Pontifical Catholic University of Chile. He received an LLM in international taxation from Queen Mary College, University of London. He was part of the team negotiating the Chilean tax treaties for 5 years and the Head of the International Operation Unit of the Chilean Internal Revenue Service and Chilean delegate to the OECD Working Party 6. He is a professor of International Taxation and Transfer Pricing at the Pontifical Catholic University of Chile.



Julissa Mejia Tucker is graduated in Accounting from the Universidad Tecnológica de Santiago (UTESA), is currently Auditor in the Transfer Pricing Department of the Dirección General de Impuestos Internos (DGII). Has a Master Degree in Management and Tax Planning of the Instituto Tecnológico de Santo Domingo (INTEC), is a Specialist in Transfer Pricing certified by the international authorities: SIECA CIAT and OECD. Also has a certificate in Taxation from the Universidad Externado de Colombia, is a Tax Consultant Certified by the Asociación Tributaria de la República Dominicana (ATRIRD) and Facilitator for the Instituto de Formación Técnico Profesional (INFOTEP). Is part of the team of facilitators of the DGII.



Edgar O. Morales has been working for the Ministry of Finance of the Dominican Republic since June 2003 and is currently serving as Deputy Director of the Directorate General of Tax Policy and Legislation. He also represents the Ministry in the Tax Policy Group of Central America, Panama and Dominican Republic (GTPT - its acronym in Spanish) and in the LAC-OECD Forum on Tax Policy. He is also a member of the negotiating team for Agreements to Avoid Double Taxation, and has served as independent consultant for the IADB and CIAT. Mr. Morales graduated Summa Cum Laude in Economics from the University INTEC in Dominican Republic in 2003; obtained a Master's degree in Economic Analysis and Financial Economics in 2006 from the University Complutense of Madrid, Spain; and, most recently, an International Masters in Tax Administration and Public Finance from the UNED and IEF of Spain. Both Masters were obtained with distinction. He also has participated in various courses and seminars on national and international public finance and teaches courses in Introductory Economics and Public Economics, at the undergraduate level, in the Pontificia Universidad Católica Madre y Maestra (PUCMM), in the Dominican Republic, as well as seminars on tax issues in several business schools.