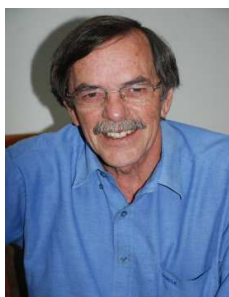




UN Course on Double Tax Treaties
Dakar, Senegal, 9- 13 November 2015

BIOGRAPHIES OF PRESENTERS
(In alphabetical order)



Ron van der Merwe is a former Senior Manager of the International Treaties Division at the South African Revenue Service where he headed the South African negotiating team since 1996. His work also involved the negotiation of mutual assistance treaties in the areas of Customs and Value Added Tax, as well as Memoranda of Understanding between tax administrations in the area of co-operation and mutual assistance.

Mr. van der Merwe is also involved with a number of Committees and Organizations. He was the co-chair of the OECD Technical Advisory Group on the Taxation of Business Profits from 1998 to 2004 representing non-member governments, which also dealt with electronic commerce and tax treaties and was the South African delegate to the Working Party 1, which deals with Tax Treaties, in view of South Africa's status as observer. Mr. van der Merwe was the chair of the Working Group of Southern African Development Community (SADC) Taxation Subcommittee dealing with International Tax Treaties and Direct Taxes from 2000 to 2013. He has also been a member of the United Nations Committee of Experts on International Cooperation in Tax Matters from 2005 to 2013. He has been a technical adviser to the African Tax Administration Forum (ATAF) Working Group on Exchange of Information and Tax Treaties since 2011 and in the course of this work has also designed and facilitated approval of an ATAF Multilateral Assistance in Tax Matters Agreement. He also assisted the Common Market for Eastern and Southern Africa (COMESA) in designing a Model Double Taxation Agreement for their member States during a forum in 2012.

Mr. van der Merwe has been extensively involved in providing training in the area of tax treaties since 1999. This training has involved presentations in more than 100 workshops on the application and interpretation of tax treaties.



Odd Hengle is a former Director-General in the Ministry of Finance in Norway, Section for Tax Treaties and International Tax Affairs. He worked at the Directorate of Taxes in 1970 and in the Lower Court of Justice from 1971 to 1973 as an Assistant Judge. Mr. Hengle was the Norwegian Representative to meetings at the OECD Working Parties on questions relating to international tax matters for many years. He was also the Norwegian Observer in several meetings at the Committee of Experts on International Cooperation in Tax Matters. Mr. Hengle graduated from Law School at the University of Oslo in 1969. In 2012

and 2013 he participated at UN Expert Group Meetings on “Tax Treaty Negotiation and Capacity Development” and produced three papers on “Selected Topics in Negotiation of Tax Treaties for Developing Countries”, published by the UN in 2014