



**UN-ITC Workshop on Administration of Tax Treaties
and Addressing Base-Eroding Payments
Berlin, Germany, 1-3 December 2015**



BIOGRAPHIES OF EXPERTS



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.



Hugh Ault is Professor Emeritus at Boston College Law School. He specializes in taxation with an emphasis on international tax issues. He has been visiting professor at a number of foreign universities, most recently serving as Distinguished Visiting Professor at Gakushuin University in Tokyo, Japan. He was a Fulbright Exchange Professor at the University of Stockholm, where he received an honorary Juris Doctor degree in 1994. In 2003 he also received an honorary doctor of law degree from Katholieke Universiteit Leuven, Belgium, in recognition of his academic contributions in international and comparative tax law. Professor Ault has written numerous books and articles on tax issues, including the “Comparative Income Taxation: A Structural Analysis”. He is a former Senior Advisor to the OECD’s Centre for Tax Policy and Administration and Senior Visiting Fellow at the University of Stockholm Centre for Commercial Law.



Carlos Gutiérrez is a Principal Research Associate at IBFD Tax Services. Mr Gutiérrez obtained his law degree at the University of Chile and a master’s degree (LLM) at Queen Mary College, the University of London. Prior to joining IBFD, Mr Gutiérrez was a legal adviser with the International Legislation Department of the Chilean Tax Administration, responsible for tax treaty negotiation and interpretation, and for drafting direct tax legislation. Within IBFD, Mr Gutiérrez has been involved in various client research and government consultancy projects, and in the development of training programmes for tax authorities as well as of regular course programmes.



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.



Klaus Klotz has been Deputy Head of Division in the International Tax Section of the Federal Ministry of Finance in Berlin, Germany since 2011. There he has been in particular in charge of the negotiation of tax treaties. Prior to this he was Deputy Head of the Tax Policy Division in the Ministry of Finance. From 2005 to 2008 Mr. Klotz was a leading member of the German expert committee on tax revenue forecasting. Prior to joining the Federal Ministry of Finance he held several positions in local and regional tax offices. Mr. Klotz holds a Bachelor's Degree in Tax Law and a Master Degree in Economics from the University of Hagen, Germany.



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.



Adolfo Martín Jiménez (Ph.D, European University Institute, Florence Italy, 1997; LL.M. University of Wisconsin, 1995) is Tax Law Professor, Jean Monnet Chair (EU Commission) and director of the Master in Tax Law at the University of Cádiz, Spain. He specializes in International Taxation and EU Tax Law and has authored or co-authored several books and more than sixty articles on the topic in Spanish or English (published in several countries). Adolfo has been a visiting professor / scholar at other Spanish and foreign universities and often participates in conferences on international and EU tax law in Spain and abroad. He has also a broad experience in advising public and private entities on international and EU tax law.



Diane M. Ring is a Professor of Law at Boston College Law School, where she researches and writes primarily in the field of international taxation, corporate taxation, and ethical issues in tax practice. Her recent work addresses issues including information exchange, international tax relations, advance pricing agreements, and ethics in international tax. Ms. Ring was a consultant for the United Nation's 2013 project on treaty administration for developing countries. She was the U.S. National Reporter for the 2012 IFA Conference on the Debt Equity Conundrum, and the U.S. National Reporter for the 2004 IFA Conference on Double Non-taxation. She was the Assistant General Reporter for the 1995 IFA Conference on

Financial Instruments and was a consultant to the IFA research project on the impact of technological and financial innovation on the taxation of income and activities.



Jacques Sasseville is Head of Tax Treaty Unit, Centre for Tax Policy and Administration, at the Organization for Economic Co-operation and Development (OECD). In this capacity, he is involved in all the work related to the OECD Model Tax Convention. He has worked at the OECD since 1995 and also from 1990 to 1993, when he was Principal Administrator and subsequently Deputy Head of the Fiscal Affairs Division. He has also worked with the Federal Government of Canada as Counsel in the Tax Counsel Division (Department of Justice) and as Chief, Tax Treaties (Department of Finance). He is a member of the Permanent Scientific Committee of the International Fiscal Association and a guest lecturer at the international taxation programs of the University of Leiden (Netherlands) and the Vienna University of Economics and Business Administration (Austria).