



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



LIST OF PARTICIPANTS

Country Participants

ANGOLA

Mr. Luis Gomes Sambo

Head of International Cooperation Department
Administracao Geral Tributária

BANGLADESH

Mr. Syed Mohammad Abu Daud

Additional Commissioner on Taxes, Income Tax Dept.
National Board of Revenue, Ministry of Finance

**BOLIVIA
(Plurinational State of)**

Ms. Veronica Sandy Tapia

Manager, District Office of Oruro
Servicio de Impuestos Nacionales

CAMEROON

Mr. Adrien Terence Tocke

Deputy Director, Large Taxpayer Unit
Directorate General of Taxation, Ministry of Finance

COSTA RICA

Ms. Katherine Espinoza

Analyst, Tax Treaties Unit
Costa Rican Tax Administration

**DOMINICAN
REPUBLIC**

Mr. Edgar Octavio Morales Perez

Deputy Director Tax Policy
General Directorate Legislation and Tax Policy, Ministry of Finance

Ms. Wanda Montero

Head of Department, Transfer Pricing
Dirección General de Impuestos Internos, Ministry of Finance

EL SALVADOR

Ms. Xenia Guillen de Garcia

Treaty Manager, Legal Department
Dirección General de Impuestos Internos, Ministry of Finance

ETHIOPIA

Mr. Mezgebu Amha Terefe

Director, Macro Economic Policy
Ministry of Finance and Economic Development

GEORGIA

Ms. Lela Mikiashvili

Chief Specialist at International Taxation Division
Tax Policy Department, Ministry of Finance

GHANA	Ms. Antoinette Yayra Teye Legal Officer, Tax Treaty Negotiation Team Legal Department / Tax Policy Unit, Ghana Revenue Authority
HONDURAS	Mr. David Antonio Alvarado Hernández Tax Analyst Tax Policy Unit, Secretary of Finance
LAO PEOPLE'S DEMOCRATIC REPUBLIC	Mr. Saythong Ouiphilavong Division Director, Personal Organisation Division Tax Department, Ministry of Finance
LESOTHO	Mr. Pusetso Seth Macheli Chief, Legal and Policy Officer Legal Division, Lesotho Revenue Authority
MYANMAR	Ms. Mya Mya OO Director, Large Tax Payer Office Internal Revenue Department, Ministry of Finance and Revenue
PHILIPPINES	Ms. Liza Lorelie Levardo-Cruzy Assistant Chief, International Tax Affairs Division Bureau of Internal Revenue
REPUBLIC OF MOLDOVA	Ms. Anastasia Certan Head, General Directorate of Tax and Customs Policy and Legislation Ministry of Finance
UGANDA	Mr. Peter Muliisa Manager Legal, Legal Services and Board Affairs Uganda Revenue Authority
ZIMBABWE	Mr. Max Mugari Head Advisor, Legal and Corporate Services Zimbabwe Revenue Authority

UN Committee of Experts on International Cooperation in Tax Matters

Mr. Armando Lara Yaffar
Director-General for International Treaties, Tax Legislation Unit
Ministry of Finance and Public Credit, Mexico

Mr. Wolfgang Lasars
Director, International Tax Section,
Federal Ministry of Finance, Germany

Mr. Ignatius Kawaza Mvula
Assistant Director – Policy and Legislation
Zambia Revenue Authority

German Federal Ministries

Ms. Marion Fleuth-Leferink

Deputy Head of Division, Division 301

German Federal Ministry for Economic Development and Cooperation (BMZ)

Mr. Klaus Klotz

Deputy Head of Division IVB4,

German Federal Ministry of Finance (BMF)

Experts

Mr. Brian Arnold

Senior Adviser, Canadian Tax Foundation

Mr. Hugh Ault

Professor of Law Emeritus, Boston College Law School

Mr. Peter Harris

Professor, Faculty of Law, University of Cambridge

Mr. Adolfo Martín Jiménez

Professor of Tax Law, University of Cadiz

Ms. Diane M. Ring

Professor of Law, Boston College Law School

Inter-American Center of Tax Administrations (CIAT)

Mr. Socorro Velazquez

Planning and Institutional Development Director

International Bureau of Fiscal Documentation (IBDF)

Mr. Carlos Gutiérrez

Principal Research Associate

International Tax Compact (ITC)

Ms. Heidi Wagner

Coordinator

Ms. Jasmin Fröhling

Advisor

Mr. Simon Blum

Advisor

Ms. Cecilia Kellershohn

Office Manager

Organisation for Economic Co-operation and Development (OECD)

Mr. Jacques Sasseville

Head of the Tax Treaty Unit of the Fiscal Affairs Division

United Nations

Mr. Harry Tonino

Economic Affairs Officer, Financing for Development Office, Capacity Development Unit

Ms. Elena Belletti

Associate Expert, Financing for Development Office, Capacity Development Unit