



UN-OECD Practical Workshop on the Negotiation of Tax Treaties
Vienna, Austria, 30 May – 03 June 2016

BIOGRAPHIES OF PRESENTERS
(In alphabetical order)



Edward Barret joined the OECD’s Centre for Tax Policy and Administration as an Advisor in the Tax Treaties Unit (Tax Treaties, Transfer Pricing & Financial Transactions Division) in 2008. At the OECD Mr. Barret works in the Secretariat for the Committee on Fiscal Affairs’ Working Party No. 1, the OECD body responsible for the development of the OECD Model Tax Convention. He has taken a lead role in the work on Action 14 (Make dispute resolution mechanisms more effective) of the OECD/G20 BEPS Action Plan; he has also been extensively involved in the work on Action 6 (Prevent treaty abuse) and Action 7 (Prevent the artificial avoidance of PE status). From 1999 to 2008 he was at the Office of the Associate Chief Counsel (International) at the United States Internal Revenue Service (IRS), most recently the Assistant to the Branch Chief in Branch 1 of ACCI. At the IRS, Mr. Barret advised the U.S. competent authority and IRS field personnel on the interpretation and application of U.S. income tax treaties and assisted the U.S. Treasury in the negotiation of U.S. income tax treaties. Mr. Barret holds an A.B. from Brown University and a J.D. from Stanford Law School.



Odd Hengsle 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. Hengsle 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. Mr. Hengsle facilitated the first UN-OECD Practical Workshop on the Negotiation of Tax Treaties (Vienna, Austria, 19-23 May 2014) as well as the UN Workshop on Double Tax Treaties (Dakar, Senegal, 9-13 November 2015).



David Partington, a New Zealander, has worked on the OECD's Tax Treaties Unit at the OECD headquarters in Paris for 17 years. His work is divided between tax treaty policy matters (including the on-going process of updating the OECD Model Tax Convention) and conducting technical seminars on international taxation and tax treaties for tax administrators and policy officials from over 100 non-OECD economies. As head of OECD's work with non-OECD economies on treaty matters, David has conducted close to 200 week-long seminars throughout the world on a variety of tax treaty and international taxation issues including the application and interpretation of treaties, detailed consideration of specific treaty provisions, treaty negotiations, tax policy and international tax avoidance. Prior to his move to Paris in 1999, David worked for the New Zealand Government as head of International Tax Policy. In that role he was heavily involved for nine years with the comprehensive reform of New Zealand's international tax regimes and the negotiation of its tax treaties.



Johanne Rian holds a degree in law from the University of Oslo. She worked as a legal adviser at the Directorate of Taxes from 1991 to 2001. There she worked in the International Section dealing with the application of tax treaties and the international parts of Norwegian domestic law. She was also involved in the instruction and training of tax officials in this area. In 2001 she started working in the Ministry of Finance where she is now Deputy Director General for the Section for Tax Treaties and International Tax Affairs. The work in the Ministry involves treaty negotiations, drafting of laws and regulations, issuing legal opinions etc. She has been a delegate to OECDs WP10 for a number of years and is now a delegate to the WP1. She has also participated in different OECD working groups. Since 2012 Johanne Rian has been an instructor on several OECD Practical Workshops on the Negotiation of Tax Treaties. Johanne Rian has a degree from the Teacher's Training College in Fine Arts. Before graduating in law she worked 15 years in a secondary school as a teacher in fine arts with textile as her specialty. During these years she had her own workshop where she produced and sold textile articles.



Aart Roelofsen (born 1957) is a senior international tax policy advisor at the Netherlands Ministry of Finance. He holds a degree in rural sociology from the University of Wageningen and started working with the Netherlands tax authorities as an alternative for military service in 1985. He graduated in fiscal law at the University of Amsterdam and was a tax inspector for the Netherlands Tax and Customs Administration (NTCA) in Amsterdam until 2000, when he moved to the Ministry of Finance in Den Haag. From 2000 to 2007 he was a policy advisor at the Directorate General for the NTCA, specialized in corporate tax law. In 2007 he continued his career at the International Tax Policy and Legislation Directorate. He is a delegate for the Netherlands to, and co-vice-chair of, OECD's WP1, to the Forum on Harmful Tax Practices and to the annual meeting of the UN Tax Expert Group. He was member of several negotiating teams for bilateral tax treaties. Finally, he is one of the BEPS-coordinators in the Ministry of Finance and from that angle, involved in discussions on the Anti-Tax Avoidance Package of the EC.



Ulvi Yusifov is the Head of International Cooperation Department at the Ministry of Taxes of Azerbaijan. He has been a part of his country's delegation for tax treaty negotiations since 2003 and in 2009 became the head of the delegation. His responsibilities also include the administration of tax treaties, instructions and trainings for the tax officials on the issues of practical implementation of treaty provisions, as well as drafting laws and regulations regarding international tax issues. Mr. Yusifov has been representing Azerbaijan at many international meetings and events on questions relating to international tax matters including OECD's Annual Tax Treaty meetings. He was Azerbaijan's observer in the meetings of the UN Committee of Experts on International Cooperation in Tax Matters since 2006 and became the member of the Committee in 2013. Mr. Yusifov holds the bachelor degree of finance and credit and Master's degree on Taxation from the State Economic University of Azerbaijan.