



**UN Course on Transfer Pricing  
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**BIOGRAPHIES OF EXPERTS AND CONTRIBUTORS**



**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.



**Tracey Brooks** is a Transfer Pricing expert currently working for the African Tax Administration Forum. Ms Brooks is responsible for delivering the ATAF Country Programmes on Transfer Pricing. These are technical assistance missions comprising of improving legislation audit skills and comprehensive TP analysis. As well as delivering training and audit support, the role also involves providing advice on legislative changes, exchange of information, treaty networks, and developing risk assessment and audit tools that improve transfer pricing audit efficacy. Ms Brooks is currently working in 6 African countries on bi-lateral missions between ATAF and the country. Prior to joining ATAF, Ms Brooks worked for the United Kingdom's HM Revenue Customs & Excise for over 15 years, where she worked in the Large Business Directorates. Over seven years were spent working as a Transfer Pricing Specialist, before joining the team responsible for implementing the UK's new Diverted Profits Tax, which was introduced in order to tackle base erosion and profit shifting by large multi-nationals. Tracey has successfully studied the Chartered Institute of Taxation's Advanced Diploma in International Taxation (ADIT), passing all three exams in one year.



**Martin Chileshe** FCCA, FZICA is Transfer pricing Audit specialist at Zambia Revenue Authority, Transfer pricing unit. He is responsible for carrying out Risk analysis and carrying out Transfer pricing Audit. Martin is a Fellow Chartered Certified Accountant (UK) and Fellow Zambia Institute of Chartered Certified Accountants. Martin has accumulated over 19 years Tax experience. He is currently part time writer with International Bureau on Fiscal Documentation (IBFD). He also previously worked as part-time lecturer for the University of Zambia. Martin has attended Various International training and workshops on transfer pricing including attachment at Kenya Revenue Authority Transfer pricing unit.



**Erick Mabula** is a Tax Officer currently working as a Transfer Pricing Auditor at the International Taxation Unit, Large Taxpayers Department in Tanzania. At the International Taxation Unit, Mr. Mabula is responsible for conducting transfer pricing audits to the multinational companies operating in Tanzania. Other duties include conducting trainings on international taxation issues to other departments in the organization as well as supporting the audit teams in providing technical support on emerging issues such as business restructurings. Prior to joining International Taxation Unit, Mr. Mabula worked as an auditor in the examination and data processing section conducting desk audits in Large Taxpayers Department. Mr.

Mabula is a Certified Public Accountant (CPA).



**Charles Msike** is a Senior Research Officer currently working as a Transfer Pricing Auditor at the International Taxation Unit, Large Taxpayers Department in Tanzania. At the International Taxation Unit, Mr. Msike is responsible for conducting transfer pricing audits to the multinational companies operating in Tanzania. Other duties include conducting researches and risk analyses on the taxation of international transactions as well as supporting the national technical negotiation team responsible for Double Tax Agreements and Exchange of Information Agreements for tax purposes. Prior to joining Tanzania Revenue Authority, Mr. Msike worked as an

Economist and Statistician in the National Accounts Department at the National Bureau of Statistics, Ministry of Finance Tanzania.



**Romaric Ramakararo** was the Technical Director of the General Tax Directorate (DGI) of Madagascar during 2015, after serving as Head of Unit of the Regional Service for Enterprises (SRE) for five years. He is currently ATAF Country Correspondent; as such, he attended various workshops and conferences organized by ATAF and/or the UN, on issues related to taxation. In particular, he participated to the Workshop on Transfer Pricing (Gambia, 2015) and the Course on Double Tax Treaties (Dakar, 2015). In September 2016, he responded to the invitation from the OECD in Paris

(France), to discuss transfer pricing issues related to BEPS. Mr. Romaric graduated in Economy, Diplomacy and Strategy. He is a Tax Inspector and served with the Madagascar Tax Authority for 15 years.



**Boris Rakotoarison** is a Tax Inspector at the Transfer Pricing Unit of the Large Enterprises Department (DGE) of the General Tax Directorate (DGI) of the Ministry of Finance and Budget (MFB) of Madagascar. He attended ATAF special meeting of on taxation of extractive industries, “Assessing the value of Extractives: How can we assess the outflow from Africa?” (11-13 April 2016, Johannesburg, South Africa). Mr. Rakotoarison also participated to ATAF Technical Workshop on Transfer Pricing Regimes in Africa (20-22 July 2016, Nairobi, Kenya). He proposed technical and legal

support by ATAF for a period of three years on Transfer Pricing issues, regarding potential country issues in the mining and services sector.



**Laban Simbeye** is an avid economist, with over 8 years applied and academic experience. He is presently the Executive Assistant in the Office of the Commissioner General of the Zambia Revenue Authority. Laban is also Zambia's correspondent to ATAF and a participant on the three year commitment by WU Vienna University of Economics and Business (Institute for Austrian and International Tax Law) in collaboration with the African Tax Institute (ATI) supported by the Siemens Integrity Initiative bringing together academia, business and government to tackle corruption, bribery, money laundering, tax crimes and other forms of illicit activities in Africa. He has broad experience in public finance, revenue forecasting, data analysis and econometrics as well as actuarial analysis.



**Stig Sollund** is Director-General, International Tax, Tax Law Department, Ministry of Finance, Norway. His previous positions include Partner, Bugge, Arentz-Hansen Law Firm, Oslo; Director-General, and Head, Business and Energy Tax Section, Tax Law Department, Ministry of Finance; Partner, Arntzen & Underland, Law Firm, Oslo; Director General, Tax Law Section and Petroleum Department, Ministry of Finance; Deputy Judge, Lyngdal District Court; and Legal Counsellor, Social Security Department, Ministry of Social Affairs. Mr. Sollund holds a Law degree, University of Oslo. He is former Chairman, International Fiscal Association, Norwegian Branch, and Editor, Norwegian Tax Journal "Skatterett". He was a member of the Committee during the last term.



**Monique van Herksen** is an independent tax consultant, retained by companies and governments for tax advice and for handling controversy matters. Until June 2016, she was 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. Ms. van Herksen also 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), the Netherlands firm of Stibbe and with Baker & McKenzie where she headed the firm's European transfer pricing team.