



**UN Workshop on Double Tax Treaties and
Base Eroding Payments for Developing Countries
Nairobi, Kenya
21-24 March 2017**



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. He was a Visiting Professor at Harvard Law School from 2005 to 2011 and at New York University School of Law in 2005 and 2012. He teaches international tax courses at the Universities of Melbourne and Sydney in Australia. He is the author of the International Tax Primer, 3rd edition, 2016 and the co-author (with Hugh J. Ault) of “Comparative Income Taxation: A Structural Analysis”, 3rd edition, 2010, both published by Kluwer. He is also a co-editor of the Bulletin for International Taxation and writes a blog, The Arnold Report, a regular feature on the Canadian Tax Foundation website.



Hugh Ault is a specialist in taxation with an emphasis on international tax issues. He retired from active teaching duties in the spring of 2012, and previously has been Professor Emeritus at Boston College Law School and visiting professor at a number of foreign universities in Europe, Asia and Australia. 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 laws 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 (Kluwer/Aspen). Professor Ault was formerly Senior Advisor to the OECD Centre for Tax Policy and Administration in Paris (1997-2012).



Graeme Cooper is Professor of Taxation Law in the School of Law, University of Sydney. He also teaches at the University of Virginia (USA) and has been a Visiting Professor at New York University Law School, Harvard Law School, Tilburg University and KU Leuven. He is also a consultant to Greenwoods & Herbert Smith Freehills, specialist tax advisers in Sydney. He worked in the Fiscal Affairs Division of the OECD in Paris and has worked as a consultant on projects for the United Nations, IMF, the World Bank, ASEAN, several foreign governments and a number of NGOs. In Australia, he has worked as a consultant on projects for the Australian Treasury, the Board of Taxation, the Australian National Audit Office and the Australian Taxation Office.



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. He is also a Non-Governmental Expert of the EU Joint Transfer Pricing Forum.



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).
