



**UN Workshop on Practical Issues
in Protecting the Tax Base of Developing Countries
Addis Ababa, Ethiopia
7-10 November 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.



Jacques Sasseville currently works for the United Nations as Inter-regional Adviser in the Capacity Development Unit, FfDO/DESA. His work focusses primarily on assistance programs and training related to the negotiation, application and interpretation of tax treaties. From 1995 to 2016, he was Head of the Tax Treaty Unit at the Organization for Economic Co-operation and Development (OECD). He previously also worked at the OECD from 1990 to 1993, when he was Principal Administrator and subsequently Deputy Head of the Fiscal Affairs Division, as well as 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 has lectured and written extensively on international taxation and is a guest lecturer at the international taxation programs of the University of Leiden (Netherlands) and the Vienna University of Economics and Business Administration (Austria).



Susanne Åkerfeldt has a solid background in senior policy making at Governmental level. As a Senior Adviser at the Swedish Ministry of Finance, she has more than 20 years’ experience of managing projects on policy design in the area of energy and environment, seeking solutions and compromises in a politically sensitive environment nationally and at EU level. She has been instrumental in fine-tuning the design of the Swedish carbon tax since the 1990s and has been a team leader of energy and climate taxation projects within the Swedish Government Offices since 2001. She serves as Sweden’s lead EU negotiator on energy and climate taxation issues and has worked extensively at EU-level to improve and coordinate the design of EU tax and state aid legislation to better reflect the Polluter Pays Principle and encouraging Member States to increasingly use environmental taxes. In a broader international context, she has presented and debated carbon tax experiences before the UN Tax Committee and the COP conferences on climate under the UNFCCC, as well as participated in a number of international conferences.



Sharlin Hemraj is the Director for Environmental and Fuel Taxes within the Tax and Financial Sector Policy Division of the National Treasury. She joined the department in 2004 and assisted with the development of the Environmental Fiscal Reform Policy Paper and has extensive experience in the design of environmental taxes. Sharlin Hemraj also worked within the Public Expenditure Division of the National Treasury on environmental economics and public finance policy from 2012 to 2015. Her recent responsibilities have included the development of the carbon tax policy and coordinating the World Bank Partnership for Market Readiness initiative for South Africa.



Ignatius Kawaza Mvula is an Assistant Director with the Zambia Revenue Authority (ZRA) heading the Mining Audit unit; he has previously headed the Tax Appeals Office and the Policy and Legislation Unit under the ZRA. He was a member of the UN Tax Committee (2013 to 2017) and is currently a member of the UN Sub-committee on Extractives and Energy. Ignatius holds a Bachelor's Degree in Accountancy and is Fellow of ACCA (UK) and Zambia Institute of Chartered Accountants (ZICA). He is currently pursuing a Master of Philosophy in Taxation with University of Pretoria (Dissertation stage). He has over fifteen tax experience and over the years he has been involved in tax treaty negotiations, tax policy advice and formulation, executing and overseeing tax audits particularly in the mining sector among other responsibilities. He was a member of the UN Committee of Experts on International Cooperation in Tax Matters between 2013 and 2017.
