



**UN-ATAF Workshop on Transfer Pricing
Administrative Aspects and Recent Developments
Ezulwini, Swaziland
4-8 December 2017**



Biographies of Experts



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 7 African countries on bi-lateral programmes between ATAF and the country. Ms Brooks also is Technical Adviser to ATAF's Cross Border Taxation Technical Committee, where she assists in the development of ATAF's position on international tax issues and feeds into the OECD Working Party consultations. 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).



Andrew Hickman was Head of Transfer Pricing at the OECD between 2014 and 2016, and responsible for the G20 mandated BEPS outputs including the revisions to Chapters I, II, V, VI, VII, VIII, and IX of the OECD Transfer Pricing Guidelines, the 2016 discussion drafts on profit splits and attribution of profits to PEs, and the initial work on financial transactions, and toolkits. Mr. Hickman brings over 25 years of transfer pricing experience, previously as partner with KPMG in London, where he participated in developing transfer pricing policy and worked with major multinational clients and tax authorities on transfer pricing compliance, dispute resolution, and Advance Pricing Agreements. For the first half of his career, Mr. Hickman was a senior transfer pricing official at the UK tax authority. In that time, he acted as Competent Authority in eliminating double taxation with treaty partners and introduced legislation

for and managed the UK's Advance Pricing Agreement programme. Mr. Hickman was UK delegate to OECD's Working Party 6 for five years in the early 1990s and helped to produce the 1995 update to the Transfer Pricing Guidelines. Mr. Hickman now operates as an independent consultant and works on matters that he finds interesting. He holds a Doctorate Degree from the University of Oxford in the United Kingdom.



George Obell is Chief Manager in charge of International Tax Office at the Kenya Revenue Authority and a member of the UN Committee of Experts on International Cooperation in Tax Matters, for which he has also contributed extensively to the work of the Subcommittee on Transfer Pricing. He is also the former chair of Africa Tax Administration Forum (ATAF) Transfer Pricing working group (the group is mandated with promoting Transfer Pricing capacity within Africa). He has participated widely in the international forum as a speaker on Transfer Pricing. Mr. Obell is a lawyer, a qualified accountant and Member of The Institute of Certified Public Accountant of Kenya with over 20 years of experience in tax administration.



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.
