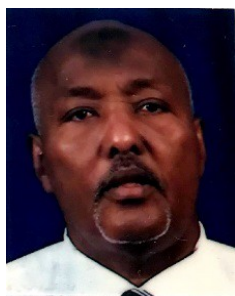


Biographical information on the members to the UN Committee of Experts on International Cooperation in Tax Matters



Mr. Moussa Arreh Abdoul-Fatah is the Head of Tax Policy Unit, Ministry of Economy and Finance of Djibouti. Previously Mr. Abdoul-Fatah was Coordinator of the National Conference on Taxation, Djibouti. He also served as Senior Advisor, responsible for the taxation and the improvement of the business climate in the Ministry of Economy and Finance. Mr. Abdoul-Fatah has a Bachelor's Degree in Economic and Social Administration, Faculty of Law, University of Burgundy, Dijon, France. He also has a Diploma in Tax Inspection from Ecole Nationale des Impôts — Clermont-Ferrand (ENI), France



Ms. Natalia Aristazabal Mora is a consultant on international taxation issues with the Global Tax Team, World Bank Group. She previously served as Special Advisor to the General Director of DIAN, Special Administrative Unit of National Taxes and Customs (DIAN), Colombia. Ms. Mora holds a Juris Doctor Degree, Universidad Colegio Mayor de Nuestra Señora del Rosario, Bogotá, Colombia. She also has a Certificate — International Tax Program, Harvard Law School, USA



Mr. Rajat Bansal is the Joint Secretary (Foreign Tax and Tax Research), Central Board of Direct Taxes, Government of India and Competent Authority for treaty negotiations, MAP/APA and exchange of information with countries in Asia, Africa, Latin America as well as Australia. His previous positions include Commissioner of Income Tax and Commissioner of Income Tax (Appeals), Government of India. Mr Bansal has a Bachelor's Degree in Electrical Engineering, Indian Institute of Technology, Kanpur, a Master's Degree in Business Administration, University of Delhi and a PG Diploma in Development Studies from Institute of Developing Economies Advanced School, Tokyo, Japan.



Ms. Margaret Moonga Chikuba is Assistant Director, Tax Policy, Ministry of Finance, Government of the Republic of Zambia. She also served in the same Ministry as Principal Budget Analyst, Tax Policy Division, and Senior Economist, Revenue & Tax Policy Department. Ms. Chikuba has a Bachelor's Degree in Development Studies, University of Zambia, Lusaka and Master's Degree in Development Economics, Williams College, Williamstown, USA.



Mr. Babatunde Fowler is Executive Chairman, Federal Inland Revenue Services, Nigeria and Chairman, African Tax Administration Forum (ATAF). His previous positions include General Manager, Group Head, South Commercial Banking Group, Credit Lyonnais Nigeria LTD and Product Manager, Johnson & Johnson. Mr. Fowler has a Bachelor's Degree in Economics, University of Wisconsin, USA, and a Master's Degree in Business Administration, California State University, USA.



Mr. Mitsuhiro Honda is a Professor of Law, Graduate School of Business Science, University of Tsukuba, Japan, Adjunct Professor, Graduate School of Global Business, Meiji University, Japan, and Adjunct Professor, Graduate School of Accountancy, Waseda University, Japan. His previous positions include Assistant Regional Commissioner, Takamatsu Regional Taxation Bureau, Japan and Senior Advisor, Centre for Tax Policy and Administration, OECD, Paris, France. Mr. Honda has a Bachelor's Degree in Law, University of Tohoku, Japan, a Master's Degree in Public Administration, University of Southern California, USA and a Master's Degree in Tax Law, Georgetown University Law Center, USA.



Mr. Cezary Krysiak is Counsel at PATH Augustyniak, Warsaw, Poland (Law firm). He previously served at the Ministry of Finance of Poland as Deputy Director, Tax System Department, Director, Tax Policy Department and as Deputy Director, Income Tax Department. Mr. Krysiak has a Degree in Public Administration, National School of Public Administration, Warsaw, Poland and a Master's Degree in Law, Nicholas Copernicus University of Torun, Poland.



Mr. Eric Nii Yarboi Mensah is Assistant Commissioner in charge of Legal Affairs and International Taxation Agreements at the Ghana Revenue Authority. He previously was Legal Officer, Ghana Revenue Authority. Mr. Mensah has a Bachelor's Degree in Sociology and Political Science, University of Ghana, a Qualifying Certificate in Law, Ghana School of Law and a Certificate in Business Tax and Modernising Tax Administration, University of Pretoria, South Africa.



Mr. Dang Ngoc Minh is Deputy Director General, General Department of Taxation (GDT), Ministry of Finance, Vietnam. His previous positions include Director, Yenbai Provincial Tax Department, Vietnam, Director, Large Taxpayers Management Department, GDT, Vietnam and Deputy Director General, Tax Policy Department, Ministry of Finance, Vietnam. Mr. Minh has a Bachelor's Degree in Economics, Vietnam University of Finance and Accounting, Bachelor's level in Laws, Hanoi University of Law and a Master's Degree in Economics, University of Michigan, USA.



Ms. Patricia Mongkhonvanit is Deputy Director-General, Revenue Department of Thailand. She held several positions within the Department including Director, Bureau of Tax Policy and Planning, Director, Bureau of Electronic Processing Administration and Director, Public Sector Development Group. Ms. Mongkhonvanit has a Master of Arts in Economics and Special Studies (Development Policy and Public Administration), University of Wisconsin-Madison, USA and a Master's Degree in Tax Law, London School of Economics and Politics, UK.



Ms. Marlene Patricia Nembhard-Parker is Chief, Tax Counsel Legislation, Treaties and International Tax Matters, Tax Administration, Ministry of Finance, Jamaica. She previously served in the same Department as Director, Legislation & Treaty Services, Senior Legal Counsel, Legislation & Treaty Services and Legal Counsel, Legislation & Treaty Services. Ms. Nembhard-Parker has a BSc in Public Administration, University of the West Indies, Mona, Jamaica, a Bachelor of Laws, University of the West Indies, Cave Hill, Barbados, a Certificate in Legal Education, Norman Manley Law School, Jamaica and a Master's Degree in International Taxation, Australian School of Business, University of New South Wales



Mr. George Omondi Obell is Chief Manager, International Tax Division, Kenya Revenue Authority. He previously held the post of Chief Manager, Large Taxpayers Office (LTO) Audit Program, Kenya Revenue Authority. Mr. Obell holds a Master's Degree in Business Administration, University of Nairobi, a Bachelor's Degree in Laws, University of Nairobi and a Bachelor's Degree in Accounting, United States International University, Africa.



Ms. Carmel Peters is Policy Manager, Inland Revenue, New Zealand. Her previous positions include Senior Policy Analyst and Senior Policy Advisor at Inland Revenue, New Zealand. She also was Senior Associate at Rudd Watts & Stone law firm. Ms. Peters holds a Master's Degree in Law (Taxation), New York University, USA and a Bachelor's Degree in Law, Victoria University of Wellington, New Zealand.



Mr. Carlos Protto is Director of International Tax Relations, Ministry of Treasury, Argentina. He also served in the same Ministry as Director of Direct Taxation. Previously he was Coordinator of the National Tax Directorate, Ministry of Economy and Public Finances, Argentina and Advisor to the Directorate of the Customs Tax Regime, Ministry of Economy and Production, Argentina. Mr. Protto has a Bachelor's Degree in Economics, University of Buenos Aires, Argentina and a Master's Degree in Tax Management, Solvay Brussels School, Belgium.



Mr. Jorge Antonio Deher Rachid is in his second term as Secretary, Federal Revenue of Brazil. His previous positions include Tax and Customs Attaché, Embassy of Brazil, Washington, D.C., USA, Deputy Secretary, Federal Revenue of Brazil and Coordinator-General, Tax Inspection, Federal Revenue of Brazil. Mr. Rachid is a Tax Auditor of the Federal Revenue of Brazil and holds a Bachelor's Degree in Business Administration, Candido Mendes University, Rio de Janeiro, Brazil.



Mr. Aart Roelofsen is Deputy Head, International Tax Unit, Ministry of Finance, Netherlands. His previous positions include Policy Advisor to the Netherlands State Secretary of Finance, Specialist in Corporate Tax and Income Tax, Directorate of Tax, Ministry of Finance, Netherlands and Tax Inspector, Tax Administration, Amsterdam, Netherlands. Mr. Roelofsen has a Degree in Rural Development Sociology, Agricultural University in Wageningen and a Degree in Tax Law, University of Amsterdam, Netherlands.



Mr. Christoph Schelling is Head, Division for International Tax Affairs, State Secretariat for International Finance, Swiss Federal Department of Finance. His previous positions include Member of the Executive Committee of Swiss Holdings in charge of tax matters, Manager in the International Division of the Swiss Federal Tax Administration and Vice-Director, Tax and Legal Affairs, Coopers & Lybrand (now PWC). Mr. Schelling is a Certified Swiss Tax Expert and holds a Degree issued by the Supreme Court of the Canton of Bern qualifying as a licensed Lawyer.



Mr. Alexander Smirnov is Deputy Director, Department of Tax and Customs Policy, Ministry of Finance, Russian Federation. His previous positions include Director, Tax and Legal Practice Division, Ernst and Young CIS Ltd., Moscow Office and Manager, Tax and Legal Practice Division, Arthur Andersen International B.V., Moscow Office. Mr. Smirnov holds a Ph.D. in Economics, Moscow State Pedagogical University, Moscow, Russian Federation and Master's Degree in History and Law, Astrakhan State Pedagogical Institute, Astrakhan, Russia Federation.



Ms. Stephanie Smith is Senior Director, Tax Treaties, Tax Policy Branch, Finance Canada, Ottawa, Canada. Her previous positions include Head of Unit, International Tax Cooperation Unit, OECD, Paris, France, Senior Advisor — Tax Treaties, Canada Revenue Agency, Ottawa, Canada and Senior Tax Policy Officer, Finance Canada, Ottawa, Canada. Ms. Smith holds a Bachelor's Degree in Law, Queen's University, Kingston, Ontario, Canada and a Bachelor's Degree in Business and Economics, Bishop's University, Lennoxville, Quebec, Canada. She is also a member of the Bar of the Law Society of Ontario.



Ms. Alfrieda Steward Tamba is Commissioner General, Liberia Revenue Authority. Her previous positions include Deputy Minister of Revenue, Ministry of Finance, Monrovia, Liberia and Chief Financial Officer, Liberia Bank for Development and Investment, Monrovia, Liberia. Ms. Tamba has a Bachelor's Degree in Business Administration, Cutting University College, Gbarnga, Liberia and a Master of Business Administration in Finance, Morgan State University, Baltimore, MD, USA.



Ms. Titia Stolte-Detring is Deputy Head of Division, International Tax Section, Federal Ministry of Finance, Berlin. Her previous positions include Desk Officer, General Tax Policy Division, Federal Ministry of Finance, Berlin, Germany and Head of Division, Customs Section, Regional Finance Office, Berlin and Cottbus, Germany. Ms. Stolte-Detring's education comprises Second Juridical State Examination, Court of Appeal, Berlin, Germany, First Juridical State Examination (Equivalent to MA) Study of German Law, University of Passau, Germany, and Study of German, English and Spanish Law, University of Passau, Germany.



Mr. José Troya is Head of Department of Large Taxpayers and International Taxation, Internal Revenue Service (SRI), Ecuador. His previous positions include Head of International Taxation Coordination Unit, SRI, Ecuador, Special Taxes Expert (Mining), SRI, Ecuador and International Taxation Expert, SRI, Ecuador. Mr. Troya has a Master's Degree in Business Administration, Vlerick Leuven Ghent Management School, Belgium and a Bachelor's Degree in Commercial Engineering, Finance Major, Pontifical Catholic University of Ecuador.



Ms. Ingela Willfors is Director, Tax and Customs Department, Ministry of Finance, Sweden. Her previous positions include Director, International Tax Department, Ministry of Finance, Sweden, Legal Adviser, International Tax Department, Ministry of Finance, Sweden and Deputy Judge and Assistant, Administrative Court of Appeal, Stockholm, Sweden. Ms. Willfors has a Master's Degree in Law, University of Stockholm, Sweden and a Degree in International Tax Law, University of Stockholm, Sweden.

Ms. Yan Xiong is Director of Treaties, International Taxation Department, State Administration of Taxation (SAT), People's Republic of China. She previously worked in various areas of international taxation at the State Administration of Taxation, PRC, including treaty, transfer pricing, exchange of information and cooperation with foreign tax administrations and international organizations. Ms. Yan has a Master's Degree in International Tax Law, University of Michigan, USA and a Master's Degree in Applied Linguistics, Beijing Foreign Studies University, China. She has also passed the Lawyer's Qualification, China.



Ms. Sing Yuan Yong is Tax Director, International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore. Her previous positions include Group Tax Specialist, International Tax Branch, Tax Policy & International Tax Division and Senior Tax Specialist (Accredited), International Tax Branch, Tax Policy & International Tax Division. Ms. Yong has a Bachelor's Degree in Accountancy, Nanyang Technological University, Singapore and a Master's Degree in International Tax Law, University of Leiden, Netherlands.