

# Subject 1

## General Reporters



### **Johann Hattingh (South Africa)**

Johann Hattingh is Professor in the Department of Commercial Law of the University of Cape Town, South Africa, and an Advocate of the High Court of South Africa. He formerly practiced in the field of international taxation with PwC. Professor Hattingh received his PhD in law from the University of Cambridge for a thesis developing a theory of integrative tax treaty interpretation. He holds two LLM degrees, one from the University of Cape Town and the other from Leiden University. He obtained B.Com (Law) and LL.B degrees from Stellenbosch University.

Since 2003, Professor Hattingh has an association with the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, where in 2019 he took up the Chief Editorship of the Bulletin for International Taxation. He has lectured and tutored at several universities including the International Tax Centre at Leiden University, Stellenbosch University, and the University of Cambridge, has been an academic visitor at the Oxford Institute for European and Comparative Law, and regularly speaks at international conferences. He has acted as senior international consultant for the UN Economic Commission for Africa, participated in the tax work of NEPAD on behalf of the African Union, and is consulted by public and private sector organizations across Africa. He is a member of the International Tax Law Committee of the International Law Association (ILA) and the permanent scientific committee of the International Fiscal Association (IFA).

Professor Hattingh has authored over 70 academic publications including legal reference works, textbooks, edited books, book chapters, journal articles and case notes. His work on tax treaties has been cited by courts, including the Supreme Court of Canada and the Federal Supreme Court of Switzerland.



### **Peter Hongler (Switzerland)**

Peter Hongler is professor for tax law at the University of St. Gallen and a director at the Institute for Law and Economics. Peter was educated at the Universities of Bern (MLaw 2008) and Zurich (Dr. iur. 2011). As assistant to Prof. Dr. Madeleine Simonek he conducted research at the Universities of Zurich and Lucerne. Besides, he was a guest researcher at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business and a Post-Doc Research Fellow at the IBFD in Amsterdam. He is experienced in advising political bodies in tax policy matters. Peter is the editor-in-chief of the Forum for Steuerrecht and he is a member of several national and international tax organizations. He published several books (e.g. Justice in International Tax Law [IBFD 2019] and International Law of Taxation [OUP 2021]) and dozens of articles (for a full list please check the website [www.alexandria.unisg.ch/persons/8263](http://www.alexandria.unisg.ch/persons/8263))

## Chair



### **Philip Baker KC (United Kingdom)**

Philip Baker KC is a practicing barrister and King's Counsel, practicing from chambers in Field Court, Gray's Inn. Additionally, he is Visiting Professor at the Law Faculty of Oxford University and a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London. He specialises in international aspects of taxation, which covers both corporate and private client matters. He has advised and represented several governments on tax matters, and appeared as an expert in cases around the world. He

has a particular interest in taxation and the European Convention on Human Rights, is author of a book on Double Taxation Conventions, and editor of the International Tax Law Reports. He was one of the General Reporters on the Practical Protection of Taxpayers' Rights for the International Fiscal Association Congress in Basel in 2015, and is one of the directors of the Observatory on Protection of Taxpayers' Rights.

## Secretary



### **Tobias Fleischer (Sweden)**

Tobias Fleischer is an associate at Setterwalls law firm in Gothenburg, Sweden and branch reporter for Sweden for the 2024 IFA Cape Town congress. Tobias regularly assists Swedish and non-Swedish companies in tax matters such as restructurings, incentive programs, tax disputes and tax advice in conjunction with M&A transactions. Tobias also regularly provides tax advice to individuals moving to or from Sweden.

Tobias graduated from the law programme at the University of Gothenburg in 2021. Prior to graduating, Tobias worked part-time as an associate at Deloitte during law school and worked as a summer legal clerk at a court of appeal in Sweden. Tobias has also studied international finance law at Queen Mary University of London.

## Panel Members



### **Victoria Plekhanova (New Zealand)**

Dr Victoria Plekhanova is a practitioner-turned-academic. She left practice in 2013 and moved to New Zealand to write a PhD thesis, “Global Matchmakers: Tax Challenges and Responses in the Digital Economy”, at the Auckland University Law School.

Victoria has over fifteen years of practical experience in commercial and tax law advisory work and litigation in Russia, including several years at Ernst & Young CIS (Moscow) as a barrister and a member of the Moscow Bar Association. Victoria also holds a Master of Private Law degree from the Russian School of Private Law at the Private Law Research Centre at the President of the Russian Federation.

From 2018, Victoria teaches tax courses at undergraduate and postgraduate levels at Massey University (Auckland, New Zealand) and conducts research on international taxation. She has published in leading academic tax and law journals in Australia, Canada, the EU, New Zealand, and the UK. In 2024, Victoria was appointed as a Vice-President of the Australasian Tax Teachers Association.



### **Andrea Riccardi (Uruguay)**

Andrea has more than 20 years of experience in the tax area, working within both, the private and the public sector. She started her career in 2003 at PWC Uruguay where she worked at the Tax&Legal Services Department during eight years. Afterwards, she was Tax and Accounting Content Manager at Thomson Reuters-La Ley Uruguay and, in 2012 she joined the Uruguayan Tax Administration, within the Ministry of Economic and Finance, as tax advisor to the Directorate-General. Additionally, in 2020 she was appointed Uruguayan delegate at the OECD Task Force on the Digital Economy and since then she has also been coordinating the work of other Uruguayan delegates at different OECD/IF subsidiary bodies.

She is an accountant with an MBA and a master degree in international taxation. She pursued her PhD (cum laude) at the Faculty of Law of the University of Valencia, Spain, where she regularly contributes in the development of academic activities. Besides, she is the Secretary and a member of the board of directors at the Uruguayan Tax Studies Institute (IUET), which is the local IFA branch and member of the Latin-American Tax Law Institute (ILADT). Since 2017 she has also been an external consultant to the Inter-American Development Bank.

She is an active writer and speaker in national and international academic fora. Her field of expertise is international taxation, and during the last years, her research and teaching activities, including at national and foreign universities, have been centered on the implications arising from the globalisation and digitalisation of the economy, with a special interest in Latin America and the Caribbean and developing countries in general. During her PhD studies, she researched on CIT nexus rules and her book “A global solution to corporate income taxation: the revitalisation of source” was published - in Spanish - in 2021.



**Cedric Ryngaert (Netherlands)**

Prof. Dr. Cedric Ryngaert (PhD Leuven 2007) is Chair of Public International Law at Utrecht University (Netherlands). His research interests include the law of jurisdiction, immunities, sanctions, international security law, international criminal law, non-state actors, the role of international law before domestic courts, international responsibility, and international organizations. Among other publications, he authored *Jurisdiction in International Law* (OUP 2015, 2<sup>nd</sup> ed), *Selfless Intervention: The Exercise of Jurisdiction in the Common Interest* (OUP 2020), and, with Tom Ruys, *Secondary Sanctions* (British Yb Int'l 2020). Cedric Ryngaert is the chair of the Dutch Advisory Council on International Law (CAVV). He is also the editor-in-chief of the *Netherlands International Law Review* and the *Utrecht Law Review*. Previously, he taught at Leuven University and the Military Academy of Belgium.



**Annet Oguttu (South Africa)**

Annet Oguttu is a professor of taxation and the Director of the African Tax Institute at the University of Pretoria. She holds a doctorate in tax law and specialises in international tax law.

She is the author of: the ground-breaking book “Base Erosion and Profit Shifting: A Blueprint for Africa’s Response” (IBFD, 2021); the seminal book “International Tax Law: Offshore Tax Avoidance in South Africa” (Juta, 2015); co-author of “Tax Law: An Introduction” (Juta, 2024) and has contributed several book chapters. She has

published numerous articles in various accredited journals and presented her findings in many international conferences – often as the Key Note Speaker. She has written commissioned reports for many international bodies.

She is rated as an established researcher by South Africa’s National Research Foundation. She is a Research Fellow of: IBFD Centre for Studies in African Taxation; Abe Green Baum Research Fellowship of the School of Taxation and Business Law at the University of New South Wales; and University of Michigan’s Presidential Scholars Fellowship.



### **Maria Elena Scoppio (EU) (remote)**

Maria Elena Scoppio is the Director of the Directorate "Indirect taxation and tax administration" in the Directorate-General for Taxation and Customs Union (DG TAXUD) in the European Commission. which aims to develop and implement tax policy across the EU on indirect taxation, and notably on environmental taxation. Before being appointed to this position, she was Member of the Cabinet of Commissioner Gentiloni and was responsible for all issues related to DG TAXUD at the Cabinet level. She was notably coordinating the legislative proposals in the field of direct and indirect taxation and customs. Previously, she was Head of the Unit in DG TAXUD in charge of the elaboration and development of the EU policy in the field of VAT and of digital taxation. Before, from 2004 until 2017, she has served as a Member of Cabinet for the Commissioners Moscovici, Semeta and Kovacs and was supervising taxation issues. Before joining the Commission in 2002, she worked as a tax and legal adviser for Arthur Andersen.

## **Subject 2**

General Reporters



**Jan de Goede (Netherlands)**

Prof Jan de Goede, Senior Principal, Tax Knowledge Management, reporting to the CEO of IBFD, held several positions during his 25 years at IBFD, including Director Knowledge Centre. He performs various academic, teaching and government consultancy activities, is IBFD liaison officer for relations with OECD, UN, ICC. He is Professor of International and European Tax Law at Lodz University in Poland, and visiting professor at Renmin University in Beijing, teaching also at other universities and Institutes, including IBDT in Sao Paulo.

He is member of the Scientific Council of the Polish Tax Law Quarterly, member of IFA who attended its PSC as supervisor IFA researcher and General-Reporter for the 2024 Cape Town Congress, member of EATLP and of the Dutch Association for Tax Science.

He worked 19 years at the Dutch Ministry of Finance, including as Head of the Divisions on Company Tax Legislation during which period important changes in that legislation were realized, and on Bilateral Tax Matters where he was involved in the conclusion of many tax treaties and mutual agreement procedures with various countries.

He holds several (unpaid) positions at charitable organizations, was granted the Medal for Science and Society of Lodz University, the Honorary Membership of IFA, is Knight in the Order of Merit of the Republic of Poland and Officer in the Order of Orange-Nassau of the Kingdom of the Netherlands.



**Sam Maruca (USA)**



Mr. Maruca has been practicing tax law in Washington DC since 1983, primarily in dispute resolution on behalf of large corporations in the biopharma, information technology, automotive, communications, manufacturing, and entertainment industries. In 2011 Mr Maruca was appointed the first director of transfer pricing operations at the Internal Revenue Service, returning to private practice in 2014. While at the IRS Mr Maruca assumed program responsibility for compliance on large transfer pricing disputes and operations of the US Competent Authority (double tax cases in MAP and the APA program). He also served on the US delegation to Working Party 6 at the OECD. He is now Senior Counsel at Covington & Burling LLP, which he joined as a partner in 2008.

## Chair



### **Marlene Nembhard-Parker (Jamaica)**

Marlene is the Deputy Commissioner General- Legal Support Division, Tax Administration Jamaica, Ministry of Finance and the Public Service. She has over 24 years experience in taxation.

She currently serves as the co-chair of the Inclusive Framework on BEPS and previously served on the Steering Group during the period 2017 – 2020. Marlene also serves as co-chair of the OECD's Advisory Group for Global Dialogue on Tax Matters.

She also served as Jamaica's chief delegate to the Global Forum on Transparency and Exchange of Tax Information from 2010- 2013.

Marlene is also a past and current member of the United Nations Committee of Experts on International Cooperation in Tax Matters, and during her membership from 2017- 2021, served as Coordinator of the Subcommittee on the Tax Treatment of Government-to- Government Aid

She frequently participates in various panel discussions and other fora, giving voice to the issues of developing countries, as they position themselves in the global tax landscape.

## Secretary



### **Craig West (Netherlands/South Africa)**

Craig West is a Principal Associate at IBFD. There he serves as Managing Editor of IBFD's Global Tax Treaty Commentaries and of the IBFD Doctoral Series. Craig is also an Adjunct Professor in the Commerce Faculty at the University of Cape Town, South Africa, having previously worked at the UCT for a period of 20 years. He is a Chartered Accountant of Australia and New Zealand and a Chartered Tax Advisor (SA) in South Africa. He holds a PhD from the University of Cape Town (2009) as well as a Master of Commerce in Accounting.

He has been a visiting researcher at the IBFD (2016/2017); the Institute for Austrian and International Tax Law (WU, Vienna) (2015) and the Fiscal Institute for Taxation (UvT, Tilburg) (2013). Craig has delivered guest lectures at Tilburg University (2016, 2022, 2024), Netherlands, University of Amsterdam (2021, 2022), Netherlands, Leiden University (2021-2023), Netherlands, and Strathmore University (2018), Kenya. Craig has also provided tax training to corporate entities and government. He is a member of IFA and an Associate Member of the EATLP. Craig has published a number of articles and chapters and regularly presents at conferences and seminars on both international and South African taxation. He has been appointed as a national reporter for South Africa on several occasions.

# Part 1

## Panel Members



### **Rasmi Das (India)**

Rasmi Ranjan Das is a former member of Indian Revenue Service with 34 years of experience in policy making and implementation of direct tax laws in India. In his last assignment before his voluntary retirement, as Chief Commissioner of Income Tax (International Tax) in India's Ministry of Finance, he was responsible for managing and guiding a team of senior and middle management level officers in taxation of non-residents including transfer pricing. Before this, he was the Competent Authority of India for tax treaty negotiation, exchange of information and resolution of BAPA and MAP cases for countries in North America and Europe. He represented India in the G-20/BEPS/Inclusive Framework and was Member of its Steering Group. He is also member of current United Nation Committee of Tax Experts. Earlier, as part of the team responsible for Tax Policy and Legislation in India, he was involved in some key policy initiatives in international tax including those relating to interest limitations, secondary adjustments, and Significant Economic Presence (SEP). Rasmi holds a Post Graduate Degree in Public Policy and Management from Indian Institute of Management, Bangalore, and a Post Graduate degree in International Relations from Jawaharlal Nehru University, Delhi. He has authored papers on subjects like whether value creation is relevant for allocation of taxing rights; on gradual loss of authority of AoA on attribution of profit to Permanent Establishment; and whether QDMTT is right for developing countries. Recently, he co-authored a paper titled "Beyond the Two Pillars-A simplified approach for taxing Multinationals".



**Michael Lennard (UN)**

Michael Lennard is Chief of the International Tax Cooperation Section in the UN Financing for Sustainable Development Office and is also Secretary of the UN Tax Committee. His work focuses on ensuring the fairness and workability of international tax norms for all stakeholders, including achieving greater developing country input into those norms, and encouraging cooperation to improve tax systems as a spur to sustained development that benefits all stakeholders in tax systems. In 2011 and 2021/22 he was selected as one of ITR's Global Tax Top 50, and the UN tax work more generally has been regularly so recognized. In 2023 he was Tax Notes International Person of the Year.



**Céline Pasquier (France)**

Céline is a French Attorney-at-law. She is Partner at BDO Law Firm and Head of the Transfer Pricing / International Tax department in France.

Her practice focuses on international corporate tax law and transfer pricing for multinational clients, both in an advising role and in the context of disputes. She has developed expertise on tax audits as well as dispute prevention, dispute resolution procedures (advance pricing agreements, mutual agreement procedures, arbitration, etc.) and collaborative approaches. She assists international groups in the securing of

their tax and transfer pricing policies. She is also involved in international exchange of information matters such as FATCA and CRS.

Céline is a member of IFA France Women of IFA Network (WIN) Board and the representative of the WIN at IFA France scientific committee. She is also a member of the board of the Institut international des sciences fiscales (2iSF). She regularly publishes contributions on transfer pricing and dispute prevention/resolution matters (recently Dispute Resolution under Tax Treaties and Beyond – French report, IBFD, Chapter 24 France), and she participates as speaker in French and international tax conferences on such matters (recently IFA France and CIOT).

Before joining BDO, Céline has worked for more than 10 years in the International Tax / Transfer Pricing department of CMS Francis Lefebvre Avocats. Céline graduated from Oxford University (Comparative Law) and Paris II-Assas University (Business and Tax Law). She holds a Master's degree in Corporate Tax Law from Paris-Dauphine University.



### **Sebastiaan de Buck (Netherlands)**

Sebastiaan de Buck is Global Head of Tax with Unilever. Since joining Unilever in 2011, Sebastiaan has held a wide range of positions in Unilever, covering Dutch, regional and global tax and transfer pricing matters. Prior to joining Unilever he was with KPMG in the Netherlands in the international tax & transfer pricing practice since 2004. Sebastiaan has specialized in corporate income taxation, international taxation and tax treaties, transfer pricing with key focus on transfer pricing in relation to intangibles, services and financial transactions, as well as has a key interest in tax transparency and tax governance. He studied fiscal economics at the University of Maastricht, and has completed various post-university tax programs at amongst others the Erasmus University in Rotterdam, International Tax Center in Leiden and New York University on European and international taxation. He is a Member of the Board of the Dutch IFA branch, is a Member of the Board of the Dutch Association of Tax Advisors where he represents the in-house tax community, and is a Member of the Dutch Association of Tax Advisors' Committee on Tax Law Proposals. He is a permanent contributor to the

international tax documentation of SDU Uitgevers where he writes on subjects in relation to the OECD Model Tax Convention and the topic of Residence. He is a frequent speaker at conferences and seminars where he primarily presents on the perspectives of a multinational company in the areas of tax and development, the tax policy and design considerations of international (e.g. OECD or EU) tax, and on the subject of tax transparency. He also teaches a course on the aspects of tax transparency and dispute prevention and resolution as part of the Advanced Master in International Tax Law of the University of Amsterdam.



### **Trésor-Gauthier Kalonji (Congo)**

Trésor-Gauthier M. Kalonji is an Associate Professor at the Université Pédagogique Nationale and Visiting Professor in several universities and colleges in the DR Congo (Ecole Nationale des Finances, Université Catholique de Bukavu, Leadership Academia University, Université Protestante de Lubumbashi) and abroad (Aix-Marseille University/France) where he teaches tax law, public finance law, business law and economic law. Researcher and author of several legal books and articles, his research and expertise focus on tax law (transfer pricing, tax optimization, tax structuring of companies, tax treaties, etc.), public finance law (public budgets and financing, public procurement, etc.), business law (OHADA, investments, insurance, financial markets, banking), and economic law (state interventions in the economy).

He is also a Senior Tax Advisor at DALDEWOLF DRC since May 2023, after ten years as civil servant (senior manager) at the Ministry of Finance of the DRC.

He holds the following degrees Ph. D in Tax Law from the University of Neuchâtel/Switzerland (summa cum laude); LLM/Master of Advanced Studies in European and International Governance from the University of Geneva/Switzerland; University Diploma of Specialization in Economic, Social and Cultural Rights, awarded jointly by the Collège Universitaire Henry Dunant of Geneva/Switzerland and the University of La Rioja/Spain; Master 2 in Public Law – Public Services and Policies of the University of Rouen-Normandie/France; and Maîtrise/Licence in Economic and Social Law of the University of Lubumbashi/R. D. Congo. He works in French, English, Lingala and Swahili.



### **Thabo Legwaila (South Africa)**

Prof Thabo Legwaila holds the following qualifications: B Iuris (Venda); LLB (Wits); LLM (Wits); Postgraduate Diploma in Tax Law (UCT); LLM (UCT) and LLD (Pretoria). Prof Legwaila was a Senior Lecturer at the University of Stellenbosch. He was later invited to Harvard University where he spent time as a Research Fellow in the Harvard University International Tax Program in 2002. He subsequently moved into tax consultancy working for KPMG and later Ernst & Young. In 2006 Prof Legwaila joined the South African National Treasury as a Director for Business Tax where his role was to develop the South African business tax policy as well as manage general tax legislative amendments and specific business law amendments. In 2011 he joined Citibank as Head of Tax for the Africa division. Prof Legwaila was a Professor of Tax Law at the University of Johannesburg from 2014 to 2023. He was appointed as a member of the Davis Tax Committee (DTC) in 2015. Prof Legwaila is the Chief Executive Officer of the Office of the Tax Ombud and Professor of Tax Law at the University of the Witwatersrand.

## **Part 2**

### **Panel Members**

**Sandra Knaepen (OECD)**



**Philippe Martin (France)**

Degrees: Business Law, University Paris 2 ; Institute of Political Science, Paris ; National School of Administration, Paris

Member of the French Conseil d'Etat (Supreme Administrative Court) from 1981 to 2022

President of the National Tax Commission (since 2021)

President of the French IFA Branch

Vice-president of the International Association of Tax Judges (IATJ).



**Al Meghji (Canada)**

As a partner and head of the tax controversy practice at Osler, Al Meghji is widely regarded as Canada's preeminent tax litigation counsel, holding an outstanding record of success in complex tax litigation matters in various courts. Al is supported by Osler's tax group, which is consistently ranked as one of Canada's largest and most sophisticated tax practices.

Al has been lead counsel in many of Canada's most important and high-profile tax cases. He has appeared in the Supreme Court of Canada more frequently than any



other Canadian tax litigator and has successfully argued a number of landmark tax cases in that court, including Shell Canada (widely regarded as the leading authority on economic substance and tax avoidance); Canada Trustco (that defined the scope of the Canadian GAAR); and GlaxoSmithKline (the first and only transfer pricing case heard by the Supreme Court of Canada).

Al has been widely recognised as a leading Canadian tax litigation practitioner by third-party and peer review legal ranking directories, including Chambers Canada, Best Lawyers in Canada, Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada and the Tax Directors Handbook. He is the only tax litigator in Canada to receive the coveted “Star Individual” rating by Chambers Global and Chambers Canada. Al was also recognised by Best Lawyers as “Tax Lawyer of the Year” and by Best of the Best 2018: Expert Guides as “One of the World’s Top 30 Tax Practitioners”.

Al is a CPA, a graduate of Harvard Law School (LLM) and a member of the Bars in Alberta and Ontario.



### **Nikki Oberholzer (South Africa)**

I am a qualified Chartered accountant with inter alia a Masters degree in Taxation and a Higher Diploma in International Taxation. I have a passion and heart for Africa and have dedicated my tax career to try and play some role in unlocking the continent's potential. After starting my career at the South African Revenue Authority, I garnered significant international tax expertise through leading the international tax function at a large telecommunications company for a decade. Transitioning into an Africa tax group lead role for the last 7 years required me to expand my focus to all levels of taxation and to support our operations on all their tax and related matters in Africa's evolving tax landscape. It is well established that manufacturing is regarded as a key driver for economic growth, a source of resilience to economic shocks and an important contributor to GDP which is one of our continued focus areas as we refresh Africa every day.



**Natalia Quiñones (Colombia)**

Natalia Quiñones is one of Colombia's foremost experts in the field of international tax law. She has been President of Colombia's IFA Chapter, and was, until recently, working as a contractor for the Ministry of Finance as Colombia's lead international tax treaty negotiator and Colombia's representative before the OECD for tax matters. In this capacity she was elected as a member of the OECD's, CFA.

In her practice, Ms. Quiñones is recognised for her tax planning abilities, having participated in planning the tax aspects of various multi-million projects (e.g. the Bicentennial Oil Pipeline), and frequently advising multinationals and HNWI's in matters of international tax planning and estate planning. She is also highly respected as a tax litigator in CIT matters, particularly for transfer pricing disputes (she is currently participating in complex transfer pricing cases concerning Prodeco and Tenaris).

Ms. Quiñones is well known in the international academia, having written multiple book chapters and peer reviewed articles on various topics of international tax law, and the resolution of tax disputes. She has been speaker and guest lecturer at various universities in the US, Europe, Africa, and Latin America. Additionally, she has been a member of the ICDT's Academic Commission, has been lead editor of the ICDT's tax journal, and she is currently researching international tax arbitration for her Doctorate in Tax Law in the University of Amsterdam.



**Nicole Welch (USA) (Remote)**

Nicole Welch is the director of the Treaty and Transfer Pricing Operations practice area in the IRS Large Business and International division, where she is responsible for

responsible for planning, developing, directing, and monitoring the administration of U.S. tax treaties and related competent authority programs and the IRS's transfer pricing examination work across the country. She previously served as director of the Advance Pricing and Mutual Agreement program (APMA), where she oversaw the negotiation and resolution of all mutual agreement procedure and advance pricing agreement cases arising under U.S. tax treaties. Nicole has served as a delegate to several OECD working groups, including the Forum on Tax Administration MAP Forum. Before joining the IRS in 2012, Nicole handled international tax planning and controversy matters at a law firm in Washington, DC. She received her bachelor's degree from Georgetown University and her J.D. from The University of Chicago Law School.

## Seminar A

### Chair



#### **Stephen Shay (USA)**

Stephen Shay ([stephen.shay@bc.edu](mailto:stephen.shay@bc.edu)) is the Paulus Endowment Senior Tax Fellow and Adjunct Professor at Boston College Law School. He is the IBFD Visiting Global Scholar for 2024.

Mr Shay has served as Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury and is a retired partner of Ropes & Gray LLP where he practiced international tax law for over two decades. He has been a Professor of Practice at Harvard Law School and a Lecturer at Yale Law School, Oxford University (MSc in Taxation) and the Leiden International Tax Institute.

Mr Shay consults for international organizations and private parties and has testified as an expert before judicial and arbitral tribunals on behalf of governments and private litigants. He has testified in his personal capacity numerous times on international tax issues before the U.S. Congress. He has served as an expert consultant to the International Monetary Fund on tax policy missions and he regularly provides pro bono

technical assistance to governments of low-income countries through the auspices of the International Senior Lawyers Project.

Mr Shay serves on the Executive Committee of the New York State Bar Association Tax Section, the Leadership Council of the Harvard Law School Wilmer Hale Legal Services Center, and the Amicus Committee of the American College of Tax Counsel. He is a 1972 graduate of Wesleyan University and earned his JD and his MBA from Columbia University in 1976. He is admitted to practice in New York and Massachusetts.

## Secretary



### **João Nogueira (IBFD/Portugal)**

João Félix Pinto Nogueira, PhD in Tax Law, is Professor at the Portuguese Catholic University (“Universidade Católica Portuguesa”). He is Deputy Academic Chairman at IBFD and team manager of IBFD Academic. He is honorary associate professor at the University of Cape Town, South Africa and regular visiting lecturer at several universities. He is Deputy Editor-in-Chief of the World Tax Journal, of the Global Tax Treaty Commentaries, of the Doctoral Series and of the International Tax Studies. He is a member of the list of independent persons of standing of the European Commission and, as such, authorised to serve as arbitrator for the purposes of the EU tax dispute resolution directive. He was a lawyer at one of Portugal's most reputed tax law firms.

His areas of expertise are international and European tax law, fields in which he has published a dissertation and several articles and book chapters. Dr Nogueira has more than twenty years of experience in teaching at both the graduate and post-graduate levels and is currently overseeing several master's courses on EU and international tax law, taught in different languages.

He is a member of the EATLP, IFA, IFA Portugal (Associação Fiscal Portuguesa) and IBDT. He is the Vice-President of the AFP / IFA Portugal. He is a member of the Permanent Scientific Committee of IFA Central. He is a member (and the scientific secretary) of the ECJ Task Force of the Confédération Fiscale Européenne. He is also a member of the Executive Board of the ILADT (Directorio). He is one of members of the LOC (Local

Organizing Committee) in charge of organizing the 2025 Annual Congress of the International Fiscal Association, which will be held in Lisbon. He is a member of the editorial board and council of several periodicals on international taxation and frequently acts as an external peer reviewer.

## Panel Members



### **Giammarco Cottani (Italy)**

As the Head of Tax at Agoda, one of the world's fastest growing online travel booking platforms and part of Booking Holdings Group, Giammarco leads a team of 20+ professionals who advise the business on all tax matters affecting its global operations. He has more than 20 years of experience in the tax field, spanning international organizations, governments, private sector, and in-house roles. Giammarco's core competencies include direct and indirect tax structuring, corporate law and transfer pricing. Giammarco has extensive experience in tax policy and government relations, having represented Italy in the OECD's BEPS project and worked as a Director of Global Tax Policy at Netflix, as well as international taxation and transfer pricing, having acted as a partner in charge of those issues in a premiere Italian tax boutique firm. He holds a JD and PhD from LUISS Guido Carli and an LL.M in European and International Taxation from Tilburg University. He is fluent in Italian, English, French and Spanish.



### **Peter Hongler (Switzerland)**

Peter Hongler is professor for tax law at the University of St. Gallen and a director at the Institute for Law and Economics. Peter was educated at the Universities of Bern (MLaw 2008) and Zurich (Dr. iur. 2011). As assistant to Prof. Dr. Madeleine Simonek he conducted research at the Universities of Zurich and Lucerne. Besides, he was a guest researcher at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business and a Post-Doc Research Fellow at the IBFD in Amsterdam. He is experienced in advising political bodies in tax policy matters. Peter is the editor-in-chief of the Forum for Steuerrecht and he is a member of several national and international tax organizations. He published several books (e.g. Justice in International Tax Law [IBFD 2019] and International Law of Taxation [OUP 2021]) and dozens of articles (for a full list please check the website [www.alexandria.unisg.ch/persons/8263](http://www.alexandria.unisg.ch/persons/8263)).



### **Afton Titus (South Africa)**

Afton Titus is an Associate Professor of tax law of the University of Cape Town (UCT). Afton's research focuses on African regionalism and its international tax implications; tax governance; and corporate income tax policy. Afton analyses how African countries may best use international tax developments to forward their developmental goals. She also proposes an international tax governance structure within the African Union, incorporating Africa's regional economic communities and the African Tax Administration Forum.

Afton obtained her Bachelor of Commerce and Bachelor of Laws degrees from UCT before also completing a Master of Commerce degree in Taxation there. She worked as a tax advisor for a few years before joining UCT. In 2020, she defended her PhD thesis entitled, 'The Design of a Corporate Income Tax System and How to Protect it for the East African Federation,' which was awarded by the Amsterdam Centre for Tax Law at the University of Amsterdam. Currently, she is part of the core team at the UCT Tax Unit for Fiscal Research, in partnership with the International Bureau for Financial Documentation (IBFD).

Featured work:

- Titus, A. 'Africa Rising: A Proposal for a Continental Tax Governance Structure' ICTD Blog, 5 June 2023.

- Titus, A. 'Global Minimum Corporate Tax: A Death Knell for African Country Tax Policies?' (2022) 50(5) Intertax 414 – 423.

- Titus, A. 'Pillar Two and African Countries: What Should Their Response Be? The Case for a Regional One' (2022) 50(10) Intertax 711 – 720.

- Titus, A. The Promise of Non-arm's Length Practices: Is the Destination-Based Cash Flow Tax or Unitary Taxation the Panacea of Which Developing Countries Are in Search?. In Mosquera Valderrama, I.J., Lesage, D., Lips, W. (eds), Taxation, International Cooperation and the 2030 Sustainable Development Agenda (2021). Springer. 29-46.



### **Rebecca Millar (Australia)**

Rebecca Millar is a part-time Professor at the University of Sydney Law School, where she specialises in GST and comparative VAT law. She has been a Guest Professor at the Institute for Austrian and International Tax Law at WU, where she co-taught the course Global Trends in Value Added Tax between 2016 and 2023, and has also taught classes on GST and/or comparative VAT in the Professional LLM at Osgoode Hall Law School (2015), Xiamen University (2023), and the IBFD in Amsterdam (2017, 2018).

She has been a pro-bono academic advisor to OECD Working Party 9 on Consumption Taxes since 2007, and is a member of the UN VAT Subcommittee. Her contributions to comparative tax law research on the 'international tax' aspects of VAT (the 'place of taxation' rules that allocate taxing rights over transactions with a cross-border element) were recognised by the Women in IFA Network when she was included in their 2019 publication Recognising 100 Years Of Women In Tax. That publication also recognised her work assisting countries with the design, drafting, and implementation of indirect tax laws through her work with the IMF, World Bank, and ATAF.

In Australia, she was a member of the panels of experts for the Board of Taxation's Review of the Legal Framework for the Administration of the GST (2009) and its Review

of the Application of GST to Cross-Border Transactions (2010), and was a member of the ATO GST Rulings Panel (2003-2008) and GST Advisory Group (2013-2014) before moving to Washington D.C., where she now lives during that part of the year that she is not working at the University of Sydney.

Before becoming an academic, she worked as a tax practitioner for 10 years, including two years with Ernst & Young Australia during the introduction of Australia's GST.

## **Seminar B**

### **Chair**



#### **James Whitaker (South Africa)**

James heads up the Africa Tax and Legal Services practice at PwC, leading a community of solvers who seek to provide sustained outcomes to clients across Africa.

James specialises in providing tailored advice and compliance solutions to high net worth individuals and families based in South Africa and elsewhere, particularly in situations where there are cross-border complexities, drawing upon the extensive PwC network. Recent times have seen significant movements of individuals to and from Africa as well as an increasing priority of global asset and wealth diversification and James and his team advises his clients in navigating the associated tax and exchange control complexities both in South Africa and in other jurisdictions. In addition to providing holistic advice, taking into account different countries' rules, regulations and practice, James and his team work with his client base to support them fulfilling their tax compliance obligations in those jurisdictions.

James moved to South Africa in 2001 with the introduction of residence based taxation and capital gains tax, and has been involved in changes to the tax legislation as it has evolved over the last 20 plus years. Prior to moving to South Africa, he worked in the UK and the USA, predominantly advising multinational companies on the tax treatment of



their international mobility and share based reward programmes across the world. He is a member of the Chartered Institute of Tax in the UK and the South African Institute of Tax.

James is married and has two grown up children and when he is not advising his clients he can be found swimming in the cold water oceans of Cape Town or hiking on Table Mountain.

## Secretary



### **Tracy Johnson (South Africa)**

Tracy Johnson is the Head of the Taxation Section (postgraduate studies) in the Department of Finance and Tax at the University of Cape Town. She also plays a role at the South African Institute of Taxation where she leads the Assessment Development Group and serves on the Assessment Committee, Education Committee, and Chartered Tax Advisor (CTA) Committee. Before entering academia, Tracy gained practical experience in corporate tax while working at PwC and provides independent tax consulting services to various firms in South Africa. Tracy is the South African representative of the Women of IFA Network (WIN) and is part of the Local Organising Committee for the IFA Congress in Cape Town.

## Panel Members

### **Oktavia Weidmann (UK)**



### **Shaun Cartoon (Australia)**

Shaun Cartoon is a creative and commercially focused tax lawyer. He is a partner of Australian commercial law firm Arnold Bloch Leibler, recently recognised by Best Lawyers as the 2024 ‘Law firm of the year’ for tax.

Shaun advises a range of clients, including ASX and foreign listed companies, high-net-worth individuals and family offices. He practices in corporate, international and employment taxes, with particular expertise in mergers and acquisitions, corporate restructures and employee share schemes. He also assists clients to navigate complex tax disputes with the Australian Taxation Office and has litigated significant cases through the Australian courts.

Shaun’s clients describe him as having “an uncommon combination of deep technical expertise (he is particularly peerless in the area of employee share schemes) and excellent interpersonal skills’.

Shaun has been ranked in the Legal 500 Asia Pacific as a Band 1 Next Generation Partner in Tax and is also listed by Doyle's Guide and Best Lawyers as a leading tax lawyer. In 2023, Shaun was recognised as a ‘star’ advisor in employee share schemes by the Global Equity Organization and was selected to join its inaugural class of Fellows.



### **Shreya Rao (India)**

Shreya (TEP) runs a boutique Indian law firm which specialises in complex tax and private client matters, with international tax as a strong area of focus. Her clients include some of the most well-known Indian and Indian origin families, some of whom also retain her in an external general counsel capacity. Prior to setting up independently, Shreya was a tax partner with, and led market leading private client teams at, two full service Indian law firms. She has been recognized for her tax as well as private client work by leading directories. Chambers HNW rates her Band 1, whereas Asian Legal Business ranked her one of Asia's Top 15 Private Wealth Lawyers in 2022. Legal 500 (Tax) observes her ability to handle "the most difficult, emotional and intellectually challenging issues with grace and apparent ease", whereas Chambers (Tax) notes that "she impresses everyone in terms of her knowledge and clear, crisp communication of issues". Shreya is also academically active, having taught core and elective courses on tax as an adjunct professor at various Indian law schools since 2009. In a deeper commitment to tax research, she is pursuing a PhD in tax law (part time) at the University of Oxford, where she also convenes the Tax Law and Policy Discussion Group. She is an IBA Taxation Section scholar and obtained her LLM in 2009, from the Harvard Law School.



### **Esiri Agbeyi (Nigeria)**

Esiri is a Partner with PwC Nigeria and previously worked in PwC New York. She heads the People and Organisation Unit in Tax responsible for compensation design and structuring, immigration and personal compliance services to companies in various industries. She also leads the Private Wealth Client Services team which provides specialised services to high-net-worth families and entrepreneurs, and serves as the Family Business Leader for PwC Africa.

Esiri is a specialist in Family Business and Private Wealth Advisory, International Tax Planning and Structuring, ESG, and Compensation Design and Structuring. Her advisory

and tax structuring experience spans multiple sectors including the oil and gas, telecommunications, power and utilities, manufacturing and FMCG.

Esiri's expertise in private wealth management and family governance is exemplified through her extensive track record of advising multigenerational family businesses and ultra-high-net-worth individuals. Her work extends to designing robust family governance structures and holding company setups, and ensuring optimal structuring for wealth transfer and preservation. She has advised a Nigerian investment bank on structuring its family office services division, supporting strategy development, target operating model design, and recruitment of the C-Suite team.

Esiri holds a BSc (Hons) in Microbiology from the University of Ibadan. She is also a Fellow of the Association of Chartered Certified Accountants (ACCA), Chartered Institute of Taxation of Nigeria (CITN) and the Institute of Chartered Accountants of Nigeria (ICAN). She has professional certifications in the Private Equity Master Class from London Business School, Sustainability Strategies and Circular Economy from the Cambridge Judge Business School and International Tax from the New York University. Esiri serves as a Non-Executive director on the board of several companies. She mentors, writes articles and speaks regularly at conferences. She has won several awards for her leadership roles and contribution to the Nigerian economy.

## **Seminar C**

### **Chair**



#### **Liselott Kana (Chile)**

Liselott Kana is a law graduate from Stockholm University and a Master of Laws graduate from London School of Economics. She worked in London for Arthur Andersen & Co and since 1990 she has been involved as a public official with international issues in Chile. In 1997, she was appointed Head of international taxation in charge of

negotiating taxation treaties at the Revenue agency. She was a member of the permanent scientific committee of IFA until 2008 and a founder and president of the IFA branch of Chile in 2004. She has also been a president of IFA Latin America and she is actually Co-Chair of the United Nations Committee of tax experts. She teaches international tax at the Catholic University in Santiago and at the Vienna Akademie der Wirtschaftstreuhänder in Austria.

## Secretary



### **Ricardo García Antón (Netherlands)**

Ricardo García Antón is an Assistant Professor in International Tax Law and European Tax Law at Tilburg University. From 2015 to 2018, he was a Research Associate and postdoctoral research fellow at IBFD Academic (Amsterdam, The Netherlands). He was educated at the University of Seville, where he graduated in Law in 2002. He holds a Master's degree in Taxation from the Instituto de Estudios Fiscales/University of Seville (Spain) and an advanced Master's degree in Comparative, European and International Law from the European University Institute (EUI). He received his Ph.D. from the EUI in 2015 with a thesis on the preliminary ruling procedure and direct taxation, which was awarded the prize for the best doctoral thesis by the European Association of Professors of Tax Law. Before joining the EUI in 2010, he worked for seven years as a tax practitioner, concentrating on tax due diligence and audits, real estate taxation, mergers and acquisitions, and litigation. He has more than 40 publications (articles and chapters in books) covering areas like tax abuse, transfer pricing, multilateralism, investment law and dispute resolution.

## Panel Members



### **Stef van Weeghel (Netherlands)**

Prof. Dr. Stef van Weeghel is professor of international tax law at the University of Amsterdam and chair of the Board of Trustees at IBFD. He recently retired from PwC on 1 July 2023, where he was a tax partner since 2009 and Global Tax Policy Leader from 2014 up to his retirement. Before he joined PwC in 2009 he was partner at law firms Stibbe and Linklaters, where he practiced in Amsterdam and New York.

His focus is on tax policy and tax controversy, with research covering tax treaties and investment treaties. He regularly acts as expert-witness or co-counsel in tax disputes and in investment treaty and commercial arbitration. He is consulted by the private sector and governments, chaired a government-appointed Dutch tax reform committee, appeared before both chambers of the Dutch Parliament and the TAXE and PANA Committees of the European Parliament. He is immediate past chair of the PSC of IFA, an honorary member, has acted as IFA branch and general reporter, as chair of the IFA-OECD Seminar, and as secretary and chair of the Dutch branch of IFA. He authored and co-authored several books and numerous articles on Dutch and international taxation and has lectured extensively. He received his law degree from the University of Leiden (1983), was admitted to the Amsterdam Bar (1987), obtained an LL.M. in Taxation from NYU (1990) and received a doctorate in law from the University of Amsterdam (1997).



### **Claudia Annacker (France)**

Claudia Annacker is an independent arbitrator and counsel, specializing in international arbitration and public international law. She has more than 25 years of experience in

international dispute settlement. Prior to January 2024, she was a partner at Dechert and prior thereto a partner at Cleary Gottlieb.

Claudia has represented sovereign and private parties in more than 50 investment arbitrations, in inter-State and commercial arbitrations and before the European Court of Human Rights. Claudia has also served as an arbitrator in investment treaty and commercial arbitrations. She is a member of the ICSID Panel of Arbitrators and serves on the SIAC Court of Arbitration and VIAC's Board.

Claudia holds a Ph.D. and *venia legendi et docendi* (habilitation) in public international law from the University of Vienna. She is an adjunct professor at the University of Vienna where she teaches advanced research seminars in public international law and supervises PhD theses. She also regularly lectures at other leading universities.



**Annet Oguttu (South Africa)**

Annet Oguttu is a professor of taxation and the Director of the African Tax Institute at the University of Pretoria. She holds a doctorate in tax law and specialises in international tax law.

She is the author of: the ground-breaking book “Base Erosion and Profit Shifting: A Blueprint for Africa’s Response” (IBFD, 2021); the seminal book “International Tax Law: Offshore Tax Avoidance in South Africa” (Juta, 2015); co-author of “Tax Law: An Introduction” (Juta, 2024) and has contributed several book chapters. She has published numerous articles in various accredited journals and presented her findings in many international conferences - often as the Key Note Speaker. She has written commissioned reports for many international bodies.

She is rated as an established researcher by South Africa’s National Research Foundation. She is a Research Fellow of: IBFD Centre for Studies in African Taxation; Abe Green Baum Research Fellowship of the School of Taxation and Business Law at the University of New South Wales; and University of Michigan’s Presidential Scholars Fellowship.



### **Rasmi Das (India)**

Rasmi Ranjan Das is a former member of Indian Revenue Service with 34 years of experience in policy making and implementation of direct tax laws in India. In his last assignment before his voluntary retirement, as Chief Commissioner of Income Tax (International Tax) in India's Ministry of Finance, he was responsible for managing and guiding a team of senior and middle management level officers in taxation of non-residents including transfer pricing. Before this, he was the Competent Authority of India for tax treaty negotiation, exchange of information and resolution of BAPA and MAP cases for countries in North America and Europe. He represented India in the G-20/BEPS/Inclusive Framework and was Member of its Steering Group. He is also member of current United Nation Committee of Tax Experts. Earlier, as part of the team responsible for Tax Policy and Legislation in India, he was involved in some key policy initiatives in international tax including those relating to interest limitations, secondary adjustments, and Significant Economic Presence (SEP). Rasmi holds a Post Graduate Degree in Public Policy and Management from Indian Institute of Management, Bangalore, and a Post Graduate degree in International Relations from Jawaharlal Nehru University, Delhi. He has authored papers on subjects like whether value creation is relevant for allocation of taxing rights; on gradual loss of authority of AoA on attribution of profit to Permanent Establishment; and whether QDMTT is right for developing countries. Recently, he co-authored a paper titled "Beyond the Two Pillars-A simplified approach for taxing Multinationals".

## **Seminar D**

Chair





### **Stig Sollund (Norway)**

Stig Sollund has his Master of Laws degree from the University of Oslo (1975). After serving as deputy judge at Lyngdal district court he has practiced tax law in the public and private sector for more than 40 years, most of the time at the Norwegian Ministry of Finance. He retired from his most recent position as director for international tax in 2022. At the MoF he has held various leading positions i.a. responsible for petroleum and other energy tax legislation, transfer pricing, negotiation of tax treaties and MAP/APA for petroleum companies. Over a period of 40 years, he has been a delegate to the OECD Committee on Fiscal Affairs and working parties for transfer pricing, tax treaties, BEPS and the digital economy. He was a member of the UN Committee of Tax Experts from 2005 to 2017 i.a. co-ordinating the work on the UN Practical Transfer Pricing Manual, and is currently member of the subcommittees on Extractive Industries taxation and on Transfer Pricing. As member of IFA he has served as Chair for the Norwegian IFA branch, been member of the Finance Committee and national reporter several times. He has been a regular participant at the congresses since 1986 and occasional panellist at seminars. He was the chair of the panel on «Energy taxation» at the 2002 IFA Congress in Oslo.

## Secretary

**Anna Theeuwes (Netherlands)**

## Panel Members



**Monique van Herksen (Netherlands)**

Monique has been working as transfer pricing controversy specialist for over 30 years.

She has led Global Transfer Pricing and EMEA tax controversy teams, worked for the US Internal Revenue Service (IRS) in their APA team and served as adviser to the US competent authority when with the IRS' Associate Chief Counsel International. She handles tax and transfer pricing audit settlements, APAs and MAP requests.

Monique advises the United Nations Tax Committee since 2010. She assists the United Nations' Financing for Development Office with training materials for tax authorities in developing countries and has trained tax inspectors for organisations such as the Inter-American Centre of Tax administrations (CIAT) and the African Tax Authorities Forum (ATAF). She contributed materially to the UN TP Manual's Methods, Intragroup Financial Transactions, Dispute Avoidance and Resolution chapter and the guidance on transfer pricing and carbon credits.

She is regularly recognized as tax disputes lawyer or as Highly Regarded transfer pricing practitioner, most recently for 2025 by ITR.

Monique uses her expertise to educate the next generation of lawyers, and has been teaching transfer pricing at leading universities for the vast majority of her career.

She frequently authors thought leadership materials and has published and contributed to 195 professional publications.



### **Jim Robertson (UK)**

Jim Robertson is a non-executive director in the Scottish Government, former chair of its Audit & Assurance Committee and member of its Global Climate Emergency Board. He is a Senior Fellow of the International Tax & Investment Center, an education foundation based in Washington DC. In that role he delivers capacity-building programs to tax officials in developing countries together with the IMF, World Bank, OECD and UN. He is a member of the UN Subcommittee on Extractive Industries Taxation, the UN Subcommittee on Environmental Taxation and co-chair of its Energy Transition workstream. Jim chairs the academic board of the Advanced Diploma in International Tax of the UK Chartered Institute of Taxation. He sits on the governing Council of the Institute of Chartered Accountants of Scotland.

Jim qualified with PwC in 1981 and then joined Shell. He had nine different tax and finance roles in Shell and lived in London, The Hague, Kuala Lumpur, Aberdeen and Houston. He was a founder member of Shell's Finance Social Investment Network which connected staff to voluntary organizations in need of finance skills and experience, personally acting as mentor/coach to the owner of a cooking stoves business in Ethiopia. In Shell Finance he had global responsibility for promoting professional qualifications and for communications on diversity & inclusion. He was global head of oil & gas tax in Shell for 11 years.



### **Michael Hewson (South Africa)**

Michael Hewson is the founder and Director of Graphene Economics, a specialist TP advisory firm. He has over 19 years of experience in TP in Africa. Graphene Economics was named as the 2024 African TP Firm of the Year by the International Tax Review.

Michael is a member of Transfer Pricing Economists for Development, a Paris-based non-profit organisation focused on providing input in the area of TP in developing countries. Previously, he was a partner at one of the Big 4 in South Africa where he was responsible for supporting the transfer pricing teams across Africa.

He has an MCom in Financial Economics, Honours in Econometrics as well as a Higher Diploma in Tax (Law). Michael has been a guest lecturer on the topic of TP at the University of Johannesburg, the University of Pretoria and the University of Fort Hare and has contributed to three books and several articles on transfer pricing. He has also given training in DRC, Ghana, Kenya, Mozambique, Tanzania, UAE and Zimbabwe. His clients include large listed multinational enterprises operating in various different industries.



### **Christopher Rice (USA)**

Christopher Rice has over 25 years of experience in Global Tax. He is responsible for all Tax and Corporate Structuring across the globe. His tax teams work closely with the various businesses to manage all tax affairs for Shell, including Policy/Advocacy; Advice/Structuring; Filing and Reporting; and Dispute Resolution.

Christopher is Executive Vice President Taxation & Corporate Structure for Shell. Shell is a global group of energy companies with operations in more than 80 countries. Shell uses advanced technologies and takes an innovative approach to help build a sustainable energy future. Shell is a customer-focused organisation, serving more than 1 million commercial and industrial customers, and around 32 million customers at 46,000+ retail service stations daily.

During his career at Shell, Christopher worked across various businesses including Marketing, Retail, Manufacturing, Refining, Trading, Exploration and Production, Chemicals, and New Business Development. He previously served as Tax Counsel for Exploration and Production and Americas New Business Development; Regional Tax

Manager for Latin America; Head of Tax for the USA Tax Organization; Vice President Tax Global Downstream Businesses; Vice President Tax - Americas; and Vice President Tax Global Upstream/Projects and Technology.

Christopher currently serves on several boards. He is a Board Member and Company Representative for the Extractive Industries Transparency Initiative organization; The Shell Transport and Trading Company Limited; and The Shell Petroleum Company Limited. Christopher has previously served as Board Member and Executive Committee Member for the Global Business Alliance organisation. He also previously served as a Trustee of the Shell Pension Plan and Shell Provident Fund. He was Vice Chairman of the Trustees for part of that period and served as a member of the Investment Committee of the Shell Pension Plan and the Shell Provident Fund.

Christopher is also the co-founder of a small foundation supporting children with dyslexia in at risk communities - Reaching Individuals and Communities Everywhere Foundation.



### **Fernando Zuzunaga (Peru)**

Fernando Zuzunaga is the Founding and Leading Partner of Zuzunaga & Assereto Abogados (Z&A), a firm renowned for its sophisticated Tax Law services. For 15 years, Z&A has been ranked as a Band 1 Leading Firm by Chambers & Partners.

Fernando is highly regarded in the local tax landscape for promoting critical debate. Since 2014, he has directed the Latin American Institute of Tax Law (ILADT). Additionally, he has chaired the Tax Affairs Committee at the Sociedad Nacional de Minería, Petróleo y Energía (SNMPE) since 2013. In 2023, he expanded his influence internationally as the Peruvian Representative for tax matters at the OECD's Business and Industry Advisory Committee (BIAC).

For over two decades, Fernando has been a lecturer at the Pontificia Universidad Católica del Perú (PUCP), the Universidad Peruana de Ciencias Aplicadas (UPC), and the Universidad EAFIT in Colombia. His teaching focuses on international tax management.

In practice, Fernando has been a key advocate in major administrative and judicial cases involving mining tax issues. He also serves as an expert witness in high-stakes

proceedings before the International Commercial Arbitration (Ontario) and the ICSID of the World Bank.

Fernando's institutional work includes leading the firm's "Conflict in Figures Z&A" project for seven years, analyzing tax proceeding trends at various stages. He has provided expert advice to Parliamentary Commissions on key tax reforms and legislative proposals, and this year particularly regarding mining taxes.

Fernando holds a law degree and a Master's Degree in Legal Research from PUCP. He has specialized courses in International Taxation at IBFD, OECD, Universidad Austral, and Leiden University.

With over 30 years of experience in tax and corporate matters, especially within the extractive industries, Fernando received numerous accolades, including "Band 1" by Chambers & Partners for 15 years, "Leading Individuals" by The Legal 500, and "Global Elite Thought Leader" by Who's Who Legal.



### **Viola Tarus (Kenya)**

Viola Tarus is a Policy Advisor, Tax and Extractives focused on the IGF's taxation and financial benefit optimization work. She is trained as an economist, specializing in extractives, and worked with Oxfam and the National Oil Corporation of Kenya before joining the IGF. Viola is based in Nairobi, Kenya.

## **Seminar E**

Chair



### **Armando Lara Yaffar (Mexico)**

Armando has more than 25 years of experience related with aspects of international tax policy, including the development and review of proposals for Mexican tax reform, the promulgation of regulations and administrative guidance regarding the Mexican taxation of cross-border income, and the negotiation of tax treaties.

He advises clients on Mexican international tax matters, including tax planning with respect to their structures, operations, and transactions. In particular, he has extensive experience advising on issues relating to international tax policy, tax treaties, the source of income rules, CFC rules and foreign tax credits.

He was chairman of the UN Tax Committee from 2009 to 2017, Chairman of the OECD Working Party 10 on Exchange of Information and Tax Compliance from 2010 to 2016, and Vice-chair of the OECD Committee on Fiscal Affairs from 2014 to 2015.

He has been an international tax consultant at the World Bank Group, United Nations, Inter American Center of Tax Administrations

and International Monetary Fund.

### **Secretary**



### **Roberto Padilla Ordaz (Mexico)**

Roberto, with more than 20 years of experience, is a renowned lawyer and accountant, who has focused his professional practice on tax consulting, specialized in finance, real estate, M&A, and international taxation. He is characterized by offering his clients a comprehensive and accurate advice.

He joined Chevez Ruiz Zamarripa in 2004 and was admitted as Partner in 2017. He is an active member of the Equity, Diversity and Inclusion Committee of the Firm.

Roberto teaches several tax courses at Instituto Tecnológico Autonomo de Mexico (ITAM) and Universidad Iberoamericana (UIA), in undergraduate and graduate programs. Moreover, he has authored articles on tax matters published by important international publishing houses.

He is a frequent speaker at national and international tax conferences.

## **Panel Members**



### **Manal Corwin (OECD)**

Manal Corwin is the Director of the Centre for Tax Policy and Administration at the OECD. She took up her duties on 3 April 2023.

Prior to her role at the OECD, Manal was principal-in-charge of KPMG's Washington National Tax Practice and America's Regional Tax Policy Leader; a member of the KPMG Board of Directors and Lead Director. Earlier roles at KPMG included national service line leader for International Tax and leader of KPMG's Global BEPS Network. Prior to this, during her time at the U.S. Treasury Department, Manal served as International Tax Counsel in the Office of Tax Policy and as the Deputy Assistant Secretary for International Tax Affairs. Manal shaped the development and implementation of FATCA and was head of the delegations responsible for negotiating income tax treaties with several countries. Before this, Manal practised as an attorney specialising in interational taxation and served as editor-in-chief of the Boston



University Law Review. Manal has also served as the United States delegate and Vice Chair to the OECD's Committee on Fiscal Affairs and was actively engaged in the origination and development of the OECD Base Erosion and Profit Shifting (BEPS) initiative. She also served as the U.S. delegate to the Global Forum on Transparency and Exchange of Information for Tax Purposes.

An American national, Manal has a Bachelor of Arts (cum laude) from Harvard University and a Juris Doctor (magna cum laude) from Boston University School of Law. She is fluent in English and Arabic and conversant in French.



#### **Achim Pross (OECD)**

Dr. Achim Pross is Deputy Director within the OECD's Centre for Tax Policy and Administration (CTPA). In this role, he has overall responsibility for a number of key outputs including the Standard for Automatic Exchange of Financial Account Information in Tax Matters (Common Reporting Standard or CRS), the OECD's work to address the tax challenges arising from the digitalisation of the economy, many of the BEPS actions, as well as the work on tax administration and tax certainty and on countering tax crimes and other financial crimes. He joined the OECD in 2001.

Prior to joining the OECD, he worked in the tax department of a large US law firm working from offices in Washington D.C., Paris and London. Previously he was an assistant at Munich University's Research Centre for Foreign and International Tax and Financial Law.

Dr. Pross is a lawyer by background. He received his legal training at the University of Munich, the London School of Economics and Georgetown Law Centre, Washington D.C. He holds a PhD (Summa cum laude) in international taxation and was the winner of the International Fiscal Association's Mitchell B. Carroll Prize in 1997.



**Joachim English (Germany)**

Prof Dr English holds a chair for public law and tax law at Münster University. His research focuses on International and European tax law covering both, direct and indirect taxation. Dr English serves as an advisor in expert groups of the OECD and of the EU Commission since 15 years, and he has given advice also to national governments, NGOs and MPs. He is also a visiting professor in several LL.M. programs. Dr English has published several books as well as approx. 200 scholarly articles, and he has given approx. 150 invited presentations.



**Daniel Smith (USA)**



## **Timothy Power (UK)**

Tim Power is Director for Business and International Tax at HM Treasury.

His teams have responsibility for International Tax and Corporation Tax including tax base design, base protection measures, transfer pricing, tax treaties, and tax transparency.

Tim was elected Chair of the CFA in December 2023. As Chair of the CFA he also serves as Co-Chair of the OECD-G20 Inclusive Framework on BEPS alongside...

Tim has significant experience representing the United Kingdom in multilateral discussions within the OECD, starting with the origins of the Base Erosion and Profit Shifting (BEPS) project in 2013. He has had long-standing involvement in the Steering Group of the OECD/G20 Inclusive Framework on BEPS and since 2022 has served as Co-Chair of the Task Force for the Digital Economy that was tasked with developing a Multilateral Convention (MLC) to implement Amount A of Pillar One.



## **Philip West (USA)**

Phil West is widely regarded as one of the premier international tax lawyers in the United States. Formerly Steptoe's global chairman, he is a trusted adviser to major multinationals, high-net-worth individuals, and governments on international tax issues, and often achieves exceptional results for clients in complex and high-profile tax controversies; legislative, regulatory, ruling, and competent authority proceedings; transactions; and other matters. He advises clients on both technical questions and issues of broad policy significance, and has served as an expert witness in major tax controversies involving taxpayers around the world. Drawing on four decades of private sector and public service experience, including in the Treasury Department, as the U.S. government's most senior international tax law and policy official, he is regularly called on to advise clients and government officials alike with respect to sensitive and complex tax matters, and often assumes responsibility for defusing, and

then resolving, matters with taxing authorities that have become needlessly adversarial. Mr. West has testified before Congress several times on international tax matters.

At the Treasury Department, Mr. West played a central role in virtually every policy, legislative, and regulatory development in the international tax area. He led tax treaty negotiations, discussions, and ratification efforts involving countries throughout the world, and led the U.S. tax work at the OECD. He has practical experience with many foreign tax systems and good relationships with tax officials and private practitioners around the world. Chambers, The Legal 500, and other rankings consistently place him in the top tier of international tax practitioners.



**Leon Coetzee (South Africa)**

Leon is a corporate tax director with over 25 years' experience. He is a Chartered Accountant and holds a Masters Degree in Tax law and currently heads the Group Tax function of the FirstRand Group, a large listed financial services group listed on the JSE. Leon is also the deputy chair of the Direct Tax Committee of the Banking Association of South Africa and an executive committee member of the South African branch of IFA.



**Mercy Mbithi (ATAF)**

Ms. Mercy Mbithi is currently an international tax technical Advisor with the African Tax Administration Forum (ATAF). ATAF's mandate within this space offers technical

assistance to member states in areas of international tax including: drafting and implementation of the legal regulatory framework and conduct of Transfer Pricing tax audits. ATAF is firmly involved in standard setting in international taxation through development of products for use by member countries that address live tax risks around cross border economic in the African continent. As part of its service to member States, ATAF holds the critical role of amplifying the African voice in global standard setting Fora.

Prior to this role, Ms. Mbithi worked in the International Tax Office within the Kenya Revenue Authority (KRA) for 15 years; actively conducting transfer Pricing tax audits and operationalization of international tax policy. Further, she served as the Chairperson to the Cross Border Taxation (CBT) Technical Committee within ATAF.

She has extensive experience in international tax Policy having represented Kenya on international tax standard setting as both the Vice Co-Chair of Working party 6 and the Principal Kenyan Delegate to the Task force on taxing the Digital Economy housed within the OECD- Inclusive framework.

Her passion lies in ensuring the Global South has the capacity and resources it needs to ensure sustainability of its development goals.

**Monica Bhatia (India)**

## **Seminar F**

Chair



**Belema Obuoforibo (IBFD/Netherlands)**

Belema R. Obuoforibo, CTA ATT (Fellow) is Director of the IBFD Knowledge Centre, Member of IBFD's Executive Board, and Chair of the Centre for Studies in African Taxation (CSAT).

Belema is also Extraordinary Lecturer in the Department of Economics, University of Pretoria, where she lectures on international taxation. She is also a member of the UN Subcommittee on Wealth and Solidarity Taxes.

Before joining IBFD, Belema worked in London for many years as a UK-qualified Chartered Tax Adviser.

Belema is an authoritative speaker, lecturer, and presenter on international tax issues. She has lectured and presented extensively in Europe, Africa, Asia, and the Caribbean. She is the Director of the annual Africa Tax Symposium, the leading global conference on African taxation.

Belema is a noted writer and editor in the field of international taxation. She is widely published, including as an author of the esteemed publication, *Global Tax Treaty Commentaries*, for which she writes the chapter on Treaty Residence. She also serves on the editorial boards of leading international tax publications, including the *Bulletin for International Taxation* and the *European Taxation* journal.

Belema also serves in an advisory capacity for various African governments, particularly on matters relating to tax policy, tax treaties and effective domestic tax legislation.

## Secretary



### **Aisha Aize Isa (IBFD)**

Aisha Aize Isa is a seasoned tax practitioner who specializes in international taxation and IBFD's Manager for the Centre for Studies in African Taxation (CSAT), and Managing Principal for Africa and the Middle East Department, within the IBFD Knowledge Centre in Amsterdam. There she oversees the identification of tax policy issues pertinent to Africa, provides authoritative research and insights on these issues; develops practical framework for policy solutions on such issues and is involved in capacity development within the region.

She is an expert in international taxation and specializes in tax treaties and taxation of the digitalized economy of which she has been extensively involved in providing

trainings in these areas. She was also a facilitator for the African Tax Administration Forum (ATAF) technical assistance to governments on tax treaty negotiations and double taxation agreements.

Prior to joining IBFD, she served as a Manager at the International Tax Policy Division of the Federal Inland Revenue Service (FIRS), Nigeria, where she was a tax treaty negotiator and involved in policy and legislation development on international & domestic tax issues.

Her work primarily focused on developing domestic policies on taxation of cross-border transactions, developing the implementation framework for international tax rules and standards, as well as serve as a focal officer on policies on international tax in general of which she represented Nigeria in several international committees and working groups including the OECD's Tax Force on the Digital Economy (TFDE), Working Party 1, Working Party 11, Forum for Harmful Tax Practices, as well as, in the UN subcommittee on Tax Treaty Manual. She also served in the secretariat of the National BEPS Implementation Committee of Nigeria where she was saddled with the responsibility for developing policies to implement BEPS outcomes.

She has a bachelor's degree in International Relations and has Master degrees in Public Policy and Taxation.

## Panel Members



### **Des Kruger (South Africa)**

Des Kruger was previously a Partner, and now Consultant, in the Tax Practice at Webber Wentze Attorneys. He has studied law and tax at the universities of KwaZulu Natal and Wits in South Africa, and Harvard in the United States of America. Des has specialised in all aspects of taxation, including international tax, corporate tax and value-added tax, for more than 42 years.

During that time he spent 12 years in total at Inland Revenue/South African Revenue Service, where he was a Deputy Director (Legal Drafting) and then subsequently a Specialist in the then Legal and Policy Division.

He has co-authored *Value-Added Tax in South Africa* and *Broomberg on Tax Strategy* and is currently co-editor of *Business Tax and Company Law Quarterly*.

Des' expertise has been recognised by various international research organisations including *Chambers Global* and the prestigious *International Tax Review*. He has also been named as one of the top tax consultants in South Africa by the *International Tax Review* and was named as *Lawyer of the Year: Tax, 2010* by *Best Lawyers*.

Des has Advised both Margo and Katz Tax Commissions of Enquiry into the Tax System of South Africa, and was a member of the VAT Ad-hoc Committee of the Davies Tax Committee.

He is presently an Executive Member of IFA; South Africa Branch.



### **Mercy Mbithi (ATAF)**

Ms. Mercy Mbithi is currently an international tax technical Advisor with the African Tax Administration Forum (ATAF). ATAF's mandate within this space offers technical assistance to member states in areas of international tax including: drafting and implementation of the legal regulatory framework and conduct of Transfer Pricing tax audits. ATAF is firmly involved in standard setting in international taxation through development of products for use by member countries that address live tax risks around cross border economic in the African continent. As part of its service to member States, ATAF holds the critical role of amplifying the African voice in global standard setting Fora.

Prior to this role, Ms. Mbithi worked in the International Tax Office within the Kenya Revenue Authority (KRA) for 15 years; actively conducting transfer Pricing tax audits and operationalization of international tax policy. Further, she served as the Chairperson to the Cross Border Taxation (CBT) Technical Committee within ATAF.



She has extensive experience in international tax Policy having represented Kenya on international tax standard setting as both the Vice Co-Chair of Working party 6 and the Principal Kenyan Delegate to the Task force on taxing the Digital Economy housed within the OECD- Inclusive framework.

Her passion lies in ensuring the Global South has the capacity and resources it needs to ensure sustainability of its development goals.



**Emily Muyaa (UN)**

Emily Muyaa is Chief of the Capacity Development Unit in the Financing for Sustainable Development Office of the UN Department of Economic and Social Affairs. Muyaa leads the development of a coherent strategy for capacity development programmes and activities at national, regional, and global levels in financing for sustainable development, including supporting an integrated approach to policy and capacity development work in the area of international tax cooperation and domestic resource mobilization. Ms. Muyaa is the UN focal point for the Technical Working Group of the Platform for Collaboration on Tax (PCT), a joint initiative of the Secretariats of the IMF, OECD, UN and World Bank.

She is the focal point for the UN Tax Committee's Subcommittee on Environmental Taxation.

Previously, she led IBFD's Sub-Saharan Africa region and was manager of the IBFD Centre for Studies in African Taxation (CSAT). In 2021, she led a prestigious research project that resulted in the first-ever IBFD comprehensive publication on African taxation, the book *Base Erosion and Profit Shifting: A Blueprint for Africa's Response* authored by Professor Annet Wanyana Oguttu.

Ms. Muyaa has also worked in the Transfer Pricing Division at Kenya Revenue Authority and served on the UN Transfer Pricing Subcommittee.

Ms. Muyaa is a founding member of Transfer Pricing Economists for Development (TPED), a think tank promoting business economics in transfer pricing for emerging economies. She is a visiting lecturer at the University of Cape Town.

Her academic qualifications include a law degree from the University of Nairobi, a postgraduate diploma in law, and an LLM in international taxation from Leiden University. She is a member of ACCA. She is an advocate of the High Court of Kenya and a member of the Law Society of Kenya. She has widely published on international taxation, with a focus on transfer pricing.



### **Troopti Desai (South Africa)**

Troopti is the Head of Tax for MTN. MTN is Africa's largest mobile network operator providing voice, data, fintech, digital, enterprise, wholesale and API services in 19 markets. She joined from PwC where she was a partner in the Corporate Tax department. She was previously employed as the Head of Tax: Sub Saharan Africa for General Electric.

Troopti is an admitted Attorney and has experience in Corporate Tax, Mergers and Acquisitions and Tax Incentives. She also has experience in the areas of Tax policy and Revenue Authority engagement and has worked extensively across Africa on tax related matters.



**Wally Horak (South Africa)**

Head of Tax at the law firm Bowmans, Cape Town. Specialist in international tax, advising on the tax implications of cross-border investments and operations.

Focus on cross-border M&A, financing, transfer pricing, exchange control, international share incentive schemes and expatriate secondments. Advises private equity funds, VCs and large corporates. Advises international investors in the renewables sector on international tax issues. Advises US private equity funds on their investments into mining in Africa, in particular their mine finance ventures. Wally obtained a BA LLB degree at the University of Stellenbosch. He did his research for his LLM degree on international tax law at the Forschungstelle für Ausländisches und Internationales Finanz- und Steuerrecht at the University of Munich under supervision of Prof Klaus Vogel. He also completed a Higher Diploma in Tax Law at the University of the Witwatersrand

## **Seminar G**

Chair



**Shefali Goradia (India)**

Shefali is the Chairperson of the Co-ordinating Board of Deloitte South Asia. She has over 35 years of experience in advising clients on international tax and is based in Mumbai, India.

Shefali is a member of the Permanent Scientific Committee of the International Fiscal Association. She was included in Euromoney's 2022 Guide to the World's Leading Tax Advisers. She featured in the Guide to the World's Leading Banking, Finance and Transactional Lawyers 2012 as one of the outstanding practitioners in the field of investment funds and is also listed in the Who's Who Legal: Thought Leaders – Global Elite 2024, The International Who's Who Legal: Thought Leaders – India 2022, Who's Who Legal: Corporate Tax 2023, Who's Who of Corporate Tax Lawyers and Who's Who Legal: Private Funds consecutively from 2009-2024. Shefali is also listed on Lexology, the intelligent global legal research platform.

## Panel Members



### **Anita Nair (India)**

Anita Nair is a Fellow Member of the Institute of Chartered Accountants of India.

Anita Nair is a Director with Deloitte India. She has over 15 years of experience and has served clients from varied industries on a broad spectrum of direct tax matters ranging from tax advisory on cross border engagements, inbound investment strategies as well as litigation support services.

She is currently working in the Centre of Excellence ('CoE') team within the tax function which acts like the knowledge nucleus of the firm. In her role as a CoE team member, she develops Firm Tax Position Papers on emerging tax issues, drafts representations to be submitted to tax authorities, briefs legal Counsels on client matters.

She has authored articles from time to time on varied tax issues and facilitates internal technical trainings and has also presented on external webinars and podcasts. As IFA Branch Reporter for 2023-24 she has co-authored the report on 'Finding the meaning of nexus for taxes – past, present, and future'.

## Panel Members



### **Chloe Burnett (Australia)**

Chloe Burnett SC is a barrister practising in Sydney, Australia. She was called to the Bar in 2008 and took silk in 2020. Chloe practises in tax law and specialises in international tax, appearing in the SingTel and Chevron transfer pricing cases, for News Australia Holdings and Citigroup in GAAR cases and other significant litigation and opinion matters. She was previously a solicitor at Allens and worked as an Associate to the Hon. Justice Edmonds of the Federal Court. She also worked for Macquarie Bank in Sydney and Slaughter and May in London. Chloe has a LLM from New York University (International Tax Program) and she teaches Statutory Interpretation in the LLM program at The Sydney Law School. Chloe is the Vice-President of the Australian Branch of IFA, and Chaired the Recent Developments panel at the IFA Congresses in 2018-2020.



### **Peter Blessing (US)**

Mr. Blessing is the Associate Chief Counsel (International) in the Office of Chief Counsel, Internal Revenue Service. The ACCI office of over 100 attorneys is responsible for legal advice and support to the IRS, Treasury, and the public on international tax issues in all procedural postures. The views expressed by Mr. Blessing are in his personal capacity and do not necessarily represent the views of the Internal Revenue

Service or any other organization. Prior to joining the Office of Chief Counsel, he practiced with KPMG's Washington National Tax unit and prior thereto with Shearman & Sterling LLP. He has chaired several bar and fiscal associations and serves on the Jury for IFA's Mitchell B. Carroll Prize.



### **Juliane Kokott (EU)**

Ms Juliane Kokott studied law at the Universities of Bonn (Germany) and Geneva (Switzerland) from 1976 to 1982. She was awarded a Fulbright scholarship and went on to complete an LL.M. at the American University, Washington DC in 1983. On her return to Europe, she started writing a thesis at the University of Heidelberg (Germany) and became a doctor of law in 1985.

Harvard University also awarded her that title in 1990. In addition, in 1985, she was awarded a diploma from the Académie Internationale de Droit Constitutionnel which is based in Tunis.

Ms Kokott was appointed as an Advocate General at the Court of Justice on 7 October 2003. In that capacity she has produced more than 620 opinions of which more than 160 opinions deal with taxation. She is the author and co-author of a number of publications in European law, public international law and international and European tax law, for ex. EU tax law (2022, 2018). In addition, Ms Kokott has initiated and organized several high-level conferences and symposia. She is also co-chair, together with Prof. Dr Pasquale Pistone/IBFD, of the committee of the International Law Association (ILA) on international tax law (Taxpayers'

Rights; nexus, Enforcement of International Tax Law). Volume I of her series "International Tax Law" is entitled "Taxpayers in International Tax Law, International Minimum Standards for the Protection of Taxpayers Rights" and was published in March 2022.



### **Dhruv Sanghavi (India)**

Dr. Dhruv Janssen-Sanghavi is the founder of Janssen-Sanghavi & Associates - an international tax litigation and advisory boutique based in India and the Netherlands. As a practitioner, Dr. Janssen-Sanghavi represents clients in issues of tax treaty interpretation, and transfer pricing before various tribunals, High Courts and the Supreme Court of India, and advises them on BEPS and MLI issues. As an academic, he has published over 100 articles and taught over 1000 students at universities around the world. He is the recipient of the 2017 IFA President YIN Scientific Award, and the 2013 IBA Taxes Section Scholarship. He received his Advanced LLM degree in International Tax Law from Leiden University in 2011, and successfully defended his doctoral thesis "Resolving Structural Issues in the Income Tax Treaty Network - Towards a Coherent Framework" at Maastricht University in 2018. He contributes regularly to the UN Committee of Tax Experts, and has made several impactful presentations to them issues continuing to affect hybrid entities.



### **Luiz Felipe Centeno Ferraz (Brazil)**

Luiz provides guidance to firms on tax structuring for both public and private mergers and acquisitions (M&A) transactions, as well as intra-group corporate reorganizations, with a specialized emphasis on the infrastructure sector. Additionally, he offers support in litigations related to transfer pricing issues.

Luiz earned his LL.M. in Taxation from the University of Florida. As a member of the International Tax Committee of the Section of International Law of the American Bar Association (ABA), he actively contributes to the field. Furthermore, he holds a directorial position at the Brazilian Association of Financial Law (ABDF).

## **Seminar H**

Chair



### **Jonathan Schwarz (United Kingdom)**

Jonathan Schwarz is an English, Canadian and Irish Barrister, and a South African Advocate at Temple Tax Chambers in London. His practice focuses on international tax disputes as counsel and as an expert and advises on solving cross-border tax problems. He is a visiting Professor at King's College London where he is Programme Director of the LLM (International Tax Law). He is the author of Schwarz on Tax Treaties and Booth and Schwarz: Residence, Domicile and UK Taxation among other publications.



He has been listed as a leading tax Barrister in both the Legal 500 by reference to recommendation for international corporate tax, and Chambers' Guide to the Legal Profession by reference to international transactions and particular expertise in transfer pricing. In the Chambers Guide he is commended for his 'encyclopaedic knowledge of double tax treaties' and described as "clearly amongst the best international tax barristers". In Who's Who Legal UK Bar he has been lauded for his "brilliant" handling of cross-border tax problems. In the Legal 500 UK Bar he has been rated as "the leading advisor on international tax treaty issues." In the Chambers UK Bar he has been identified as "The double tax guru" with "extraordinary depth of knowledge and experience when it comes to tax treaty issues and is a creative thinker."

He served on the EU Commission Group of Experts on removing tax problems facing individuals who are active across borders within the EU. He has served on the IFA Executive Committee, including as First Vice-President, and on the PSC. Details at [www.taxbarristers.com](http://www.taxbarristers.com).

## Secretary



### **Asma Charki (Morocco)**

Asma is an Executive Partner at Forvis Mazars in Morocco and Regional Tax Leader for Africa ; She has an extensive experience of over than 22 years in international tax, transfer pricing, tax structuring and M&A tax during which she advised Moroccan, African and multinational companies within their tax projects.

Within Forvis Mazars, she held a number of key leadership roles. As Regional Tax leader, She is dedicated to empowering African tax professionals to deliver exceptional tax services and coordinate regional tax projects. She is a member of the Global Tax Board of Forvis Mazars Group and she is Executive Sponsor of Quality & Risk within the Tax service line.

Asma is Chairing the Moroccan Branch of the International Fiscal Association since February 2024 and she is a board member of the We4She association, a Moroccan network that [promote gender equality within Moroccan companies and women's representation in leadership roles.](#)

She is a Chartered Public Accountant member of the Moroccan Board of Public Accountants, she holds an LL.M in International Tax Law from King's College London and an Executive MBA at Mazars University.

## Panel Members



### **Liesl Fichardt (UK)**

Liesl Fichardt, a Partner based in London at Quinn Emanuel Urquhart & Sullivan LLP, brings a wealth of experience in navigating intricate tax, finance and debt related investigations and disputes. She acts for large multinationals and high net worth individuals.

She is top ranked in Band 1 for Tax: Contentious in the Chambers & Partners Global Guide, with Chambers writing, "*She is first-class; she is a very good international lawyer who is highly respected, extremely hard-working and a brilliant strategist and tactician.*" "*She is a very practised, skilful and determined litigator.*". Additionally, she was honoured in the Tax Litigation & Investigations Hall of Fame by Legal 500, lauded as "*(...) a superb lawyer, for whom there are not enough superlatives. Technically brilliant in the principles and details of domestic and international taxation law, she has a fantastic strategic nous and great skill and experience in dealing with tax authorities.*". Furthermore, Liesl was featured in The Lawyer's Hot 100 List and acknowledged by Who's Who Legal: Corporate Tax.

She is a solicitor-advocate in England and Wales, accomplished author, experienced mediator, arbitrator, an advocate in South Africa and former acting judge of the High Court of South Africa. Liesl holds key positions in the International Taxes Committee of the Law Society of England and Wales, the Advisory Board for the MSc (Taxation) at

Oxford University, and the British Branch of the International Fiscal Association. Additionally, she previously served as the head of Tax Disputes at Clifford Chance and is a Trustee of the Stellenbosch University Foundation in the UK.



### **Johanne Hague (Mauritius)**

Johanne Hague is a tax lawyer practising at the Mauritian bar and is the founder of Prism Chambers, a boutique tax law firm in Mauritius.

She is also a practising solicitor of England & Wales since 2007.

She has worked for many years in London, initially at a Magic Circle law firm, Linklaters LLP and thereafter as an in-house lawyer at JPMorgan Chase Bank N.A.

She has significant experience in tax legislation in the UK, Mauritius and a number of African countries and routinely advises multinational and domestic clients on their contentious and transactional tax issues.

She assists clients in connection with audits, investigations and assessments by the Mauritius Revenue Authority and appears for her clients before the Assessment Review Committee and the Supreme Court of Mauritius on tax-related matters.

She sits on the Tax Committee of Mauritius Finance and regularly lectures on Tax law at the Paris 2 Panthéon-Assas University. She is an independent director of the Mauritius Commercial Bank Ltd, the largest commercial bank in Mauritius.

Johanne is ranked in Mauritius by Chambers & Partners and recognised as '*Highly Regarded Practitioner*' by ITR World Tax.

Johanne also hosts a weekly podcast titled "Beyond the black letter law" where inspiring guests share their journey, stories and expertise.



**Nikki Oberholzer (South Africa)**

I am a qualified Chartered accountant with inter alia a Masters degree in Taxation and a Higher Diploma in International Taxation. I have a passion and heart for Africa and have dedicated my tax career to try and play some role in unlocking the continent's potential. After starting my career at the South African Revenue Authority, I garnered significant international tax expertise through leading the international tax function at a large telecommunications company for a decade. Transitioning into an Africa tax group lead role for the last 7 years required me to expand my focus to all levels of taxation and to support our operations on all their tax and related matters in Africa's evolving tax landscape. It is well established that manufacturing is regarded as a key driver for economic growth, a source of resilience to economic shocks and an important contributor to GDP which is one of our continued focus areas as we refresh Africa every day.



**Trevor Glavey (Ireland)**

Trevor Glavey is a senior associate in the Tax Department in Matheson LLP and is both an Irish qualified lawyer and chartered tax advisor. Trevor advises leading companies across all industries with respect to all aspects of Irish corporate and international tax. In particular, he advises on the taxation and structuring of complex international arrangements and on tax authority audits, tax risk management and tax controversies, especially involving transfer pricing. Trevor is a member of the Law Society of Ireland, the Irish Taxation Institute, and currently sits on the global committee of the Young

International Fiscal Association Network (YIN) and the Permanent Scientific Committee of IFA as the YIN representative.



**Blazej Kuzniacki (Poland)**

Associate Professor at the Lazarski University, Research Affiliate at the Singapore Management University – Centre for Artificial Intelligence and Data Governance, and an immediate ex-Assistant Professor at the University of Amsterdam (Amsterdam Centre for Tax Law, ACTL). Blazej also is an Advisor & Senior Manager at PwC Netherlands (Amsterdam office) and attorney-at-law (Warsaw Bar Association). Holding a PhD from the University of Oslo (Norway, since 2017) and a habilitation from the Lazarski University (Poland, since 2023), Dr. Kuźniacki is the award winning author of more than 100 scientific publications with national and global coverage, including four books. For the book “Beneficial Ownership in International Taxation” (2022), Dr. Kuźniacki was awarded with the International Fiscal Association (IFA) Mitchell B. Carroll Prize in 2023. He speaks frequently on international tax law, investment tax related disputes and tax XAI (eXplainable AI) next to his practice in these fields, including expert witness’s opinions.



**Niv Tadmor (Australia)**

Dr Tadmor leads the tax practice of Jones Day in Australia. He has over 25 years' experience advising national and international clients on the conduct and resolution of tax audits, tax disputes, and large-scale transactions. His practice focuses on tax dispute resolution, principally representing MNEs in respect of disputes involving international tax, treaty, transfer pricing and anti-avoidance matters. Dr Tadmor is president of the Australian Branch of IFA and was the founding Chair of the IFA Supervisory Board. He has also served as a member of key Australian Treasury and Tax

Office committees, and is a member of the Melbourne University Tax Advisory Board and the New York University International Tax Program Practice Council.



**Philippe Malherbe (Belgium)**

Philippe Malherbe is a member of the Brussels Bar and has a substantial experience in corporate and tax law transactions and disputes and has written extensively in those fields. He also focuses on tax and civil aspects of estate planning and litigation.

He teaches international and European tax law as professor at the Université catholique de Louvain (UCLouvain) and comparative tax law as visiting professor at Université de Paris-Est Créteil and is external examiner at King's College London.

He is the author of Introduction to International Income Taxation (Bruylant, 2020; 3<sup>rd</sup> ed. In preparation) and co-author of standard Belgian textbooks on company law (6th ed. forthcoming) and corporate tax law (2nd ed. forthcoming).

Philippe Malherbe holds both a law (1977) and an economics degree (1976) from UCLouvain as well as a LL.M. (1978) from the University of California at Berkeley. After being a partner at the Brussels law firm Liedekerke Wolters Waelbroeck Kirkpatrick (1985-2016), he is now the name partner of the *malherbe* law firm (2017-).



**Kaitlin Gray (Canada)**

Kaitlin Gray is an associate at Osler, Hoskin & Harcourt LLP in Canada, specializing in transfer pricing, international tax and dispute resolution. In her transfer pricing practice, Kaitlin has experience developing transfer pricing policies, managing complex audits, and handling tax litigation and competent authority applications for companies with cross border business operations. Kaitlin also has broad-based experience in the resolution of tax disputes relating to transfer pricing and international tax as well as other tax issues such as tax avoidance, the deductibility of expenses and resource taxation matters. Kaitlin has appeared before the Tax Court of Canada and the Federal Court of Appeal in disputes with the Canadian tax authorities.



**Monica Bolanos (Colombia)**

Mónica is a tax partner at Garrigues Colombia, where she provides comprehensive tax advice to both local and foreign clients. Her expertise spans corporate taxation, cross-border transactions, investment planning, financing, and mergers and acquisitions. With nearly 20 years of experience in international taxation and M&A, Mónica previously led the M&A and international tax area for Colombia and the Andean region at Deloitte.

Mónica serves as the Vice President of the Colombian branch of the International Fiscal Association, where she has been an active member for several years. Her roles within the IFA have included serving as an executive board member, scientific director, and representative of the Young IFA Network. Additionally, she is the Chairman of the Technical, Accounting, and Economic Academic Commission of the Colombian Tax

Law Institute (ICDT), where she previously contributed to the Tax Academic Commission.

Mónica is a certified public accountant and lawyer, holding a master's degree in economics from Universidad Nacional de Colombia and an advanced LL.M in international tax law from Leiden University in the Netherlands. She is a recognized academic and speaker on international tax matters, having authored and peer-reviewed numerous publications, taught postgraduate courses, and participated in various national and international forums and events.



**Jorge Gebhardt (Argentina)**

Past IFA PSC Member (2015/2021)

Past Professor on Taxes , Buenos Aires University.

Past Professor Postgraduate Studies Buenos Aires University, Seminar III (Property Taxes).

At present invited Professor Belgrano University.

Past EY Argentina Tax Managing Partner (1997/2012).

Author of textbooks , among them: Grounds on the application of Income Tax , Theory and Techniqs. Errepar 2020.

Tax on Personal Assets. errepar 2022.

At present Director of Taxes Aguirre Saravia & Gebhardt Abogados

IFA Congress 2000. Munich . Official speaker from Argentina.

IFA Congress 2010. Rome. Panelist. DeathTaxes

IFA Regional Congress Buenos Aires 2017.

General Speaker subject I. Significant developments on Income Tax.





### **Florian Oppel (Germany)**

Dr Florian Oppel, LL.M. is a German qualified tax lawyer and tax adviser who specialises in corporate and international tax law. His clients include German and international companies (often family-owned), high-net-worth individuals and family offices. In the area of family-owned businesses, he does not only cover tax aspects on company level, but also pressing questions on the level of the shareholders, in particular on asset and company succession as well as on relocation matters. Florian Oppel studied law in Bonn and Cologne. He received his doctorate in Bonn with a thesis on foundation and foundation tax law, for which Kathrein Privatbank (Vienna) awarded him its dissertation prize. After his legal clerkship, he worked as a lawyer and tax advisor at Freshfields. Florian is assistant professor at the University of Düsseldorf, lecturer in tax law at the University of Cologne, and gives lectures and seminars regularly. He is also editor and author of numerous books, commentaries and articles. He contributes to commentaries on the German Transformation Tax Act, Foreign Tax Act, Income Tax Act, Corporate Income Tax Act and Tax Treaty Germany/Ireland.

## **Seminar I**

### **Chair**



### **Kees van Raad (Netherlands)**

Kees van Raad is chairman of the International Tax Center Leiden, emeritus Professor of International Tax Law at the University of Leiden and of counsel to Loyens & Loeff. He is

also chair of the Jury of the International Fiscal Association (IFA) for the annual Mitchell B. Carroll Prize, an Honorary Member of IFA and a past member (1986-2006) of its Permanent Scientific Committee. Further, he is a member of the Advisory Panel of BRITACOM (the tax branch of the organization set up to develop and implement China's Belt and Road Initiative).

Earlier, he was a member (1999-2012) and chairman (2006-2012) of the Executive Board of the European Association of Tax Law Professors (EATLP), a member (2003-2015) of the Supervisory Board of the Max Planck Institute for Tax Law and Public Finance in Munich (Germany) and a member (1988-2019) of the IBFD Board of Trustees / Advisory Council. He has also been and a part-time justice in the tax chamber of one of the five Dutch Courts of Appeal.

Kees van Raad has published over one hundred articles and books on international tax law issues in general and on tax treaties in particular, and has taught at more than 25 foreign universities.

## Secretary



### **Jorn Steenbergen (Netherlands)**

Jorn Steenbergen, tax adviser, is a member of the International Tax Services practice group of Loyens & Loeff, with a particular focus on European tax law.

## Panel Members



**Daniel Gutmann (France)**

Daniel Gutmann is a professor of tax law at University Paris-1 Panthéon-Sorbonne and a partner at CMS Francis Lefebvre. He wrote numerous articles on international and EU tax matters. His main books deal with taxation of businesses (Droit fiscal des affaires, Lextenso, 14th ed., 2023) and tax law interpretation (Sources et ressources de l'interprétation juridique. Etude de droit fiscal, Lextenso, 2023). Daniel is the Scientific Director of "Fiscalité internationale", a French tax review dedicated to international tax law. He is the Chair of the IFA European Region's Committee. He is also the Director of a research centre in taxation at the Sorbonne Law School.



**Johann Hattingh (South Africa)**

Johann Hattingh is Professor in the Department of Commercial Law of the University of Cape Town, South Africa, and an Advocate of the High Court of South Africa. He formerly practiced in the field of international taxation with PwC. Professor Hattingh received his PhD in law from the University of Cambridge for a thesis developing a theory of integrative tax treaty interpretation. He holds two LLM degrees, one from the University of Cape Town and the other from Leiden University. He obtained BCom (Law) and LLB degrees from Stellenbosch University.

Since 2003, Professor Hattingh has an association with the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, where in 2019 he took up the Chief

Editorship of the Bulletin for International Taxation. He has lectured and tutored at several universities including the International Tax Centre at Leiden University, Stellenbosch University, and the University of Cambridge, has been an academic visitor at the Oxford Institute for European and Comparative Law, and regularly speaks at international conferences. He has acted as senior international consultant for the UN Economic Commission for Africa, participated in the tax work of NEPAD on behalf of the African Union, and is consulted by public and private sector organizations across Africa. He is a member of the International Tax Law Committee of the International Law Association (ILA) and the permanent scientific committee of the International Fiscal Association (IFA).

Professor Hattingh has authored over 70 academic publications including legal reference works, textbooks, edited books, book chapters, journal articles and case notes. His work on tax treaties has been cited by courts, including the Supreme Court of Canada and the Federal Supreme Court of Switzerland.



### **Jonathan Schwarz (UK)**

Jonathan Schwarz is an English, Canadian and Irish Barrister, and a South African Advocate at Temple Tax Chambers in London. His practice focuses on international tax disputes as counsel and as an expert and advises on solving cross-border tax problems. He is a visiting Professor at King's College London where he is Programme Director of the LLM (International Tax Law). He is the author of Schwarz on Tax Treaties and Booth and Schwarz: Residence, Domicile and UK Taxation among other publications.

He has been listed as a leading tax Barrister in both the Legal 500 by reference to recommendation for international corporate tax, and Chambers' Guide to the Legal Profession by reference to international transactions and particular expertise in transfer pricing. In the Chambers Guide he is commended for his 'encyclopaedic knowledge of double tax treaties' and described as "clearly amongst the best international tax barristers". In Who's Who Legal UK Bar he has been lauded for his "brilliant" handling of cross-border tax problems. In the Legal 500 UK Bar he has been rated as "the leading

advisor on international tax treaty issues.” In the Chambers UK Bar he has been identified as "The double tax guru" with “extraordinary depth of knowledge and experience when it comes to tax treaty issues and is a creative thinker.”

He served on the EU Commission Group of Experts on removing tax problems facing individuals who are active across borders within the EU. He has served on the IFA Executive Committee, including as First Vice-President, and on the PSC. Details at [www.taxbarristers.com](http://www.taxbarristers.com).



### **Robert Danon (Switzerland)**

Prof. Dr. Robert Danon

Chairman of the Permanent Scientific Committee (PSC) of IFA

Robert Danon is a full Professor of Law at the University of Lausanne (Switzerland), where he heads its Tax Policy Center and leads its research platform dedicated to “Tax Disputes and Investment Arbitration”.

Next to his academic duties Professor Danon is a founder of DANON, an independent firm with a predominant emphasis on international tax disputes and international arbitration.

At the international level, his academic and practical expertise focus on international tax disputes with an emphasis on tax treaties and their interpretation, non-discrimination, abuse of rights by taxpayers and States, comparative taxation and transfer pricing.

He also concentrates on the interaction between investment arbitration and tax-related disputes.

Robert Danon is regularly called to give evidence as an expert witness or to act as counsel in the framework of domestic and foreign court proceedings, mutual agreement and arbitration procedures, including those involving bilateral investment treaties.

He has served as an expert witness in international tax law in several high-profile investment arbitration cases under the UNCITRAL and ICSID arbitration rules. He is on the list of possible arbitrators under the mandatory binding arbitration clauses provided by selected bilateral tax treaties.

Robert Danon has been involved in several tax reforms and assists both taxpayers and governments on tax policy matters. He has testified before Parliamentary Committees. For instance, in 2015, he was requested by Switzerland's finance minister to analyze the entire constitutionality of its corporate tax reform designed to comply with the OECD/G20 and EU standards.

Moreover, he is regularly invited by the OECD to express his views on matters of international tax law and policy. In particular, he has been invited on several occasions by the OECD to express his views on the challenges raised by the digitalization of the economy (“Pillar One”) and the introduction of a global minimum taxation regime (“Pillar Two”)

Robert Danon holds a PhD in Law (“doctorat en droit”) from the University of Geneva (“summa cum laude”) and an LL.M in International Taxation from the University of Leiden (the Netherlands).



**Adolfo Martín Jiménez (Spain)**

Prof. Dr. Adolfo Martín Jiménez

Vice-Chairman of the Permanent Scientific Committee (PSC) of IFA

Adolfo Martín Jiménez (Ph.D. European University Institute, Florence, Italy, 1997, LL.M. University of Wisconsin, 1995) is a Professor of Tax Law and was Jean Monnet Chair of the European Commission ('EU tax law') (2014-2018) at the University of Cadiz. He specializes in international taxation, including transfer pricing, and EU tax law and is the author of several books and more than one hundred articles on these subjects, in English and Spanish, published in several countries, and some translated into other languages (e.g. Chinese, Japanese).

He has extensive practical experience in international taxation, transfer pricing and EU tax law, frequently acting as a consultant for (1) multinational groups, (U) HNW individuals and professional firms with international activity; (2) tax administrations and states (in tax reforms, capacity building, application of international standards or supporting them in international lawsuits and controversies), and (3) international organizations relevant in the definition of international tax standards (e.g. in 2015-2019 he was a member of the EU Joint Transfer Pricing Forum). He has also appeared in Parliamentary Commissions of the central and autonomous State, or Parliaments of other countries. He frequently intervenes, as an independent expert, providing legal opinions in tax audits, rulings, MAPs or tax and investment arbitrations.

Adolfo regularly participates as a speaker in professional and academic international conferences all around the world on international taxation and EU tax law, and in courses and capacity building initiatives organized by Tax Administrations or judicial organizations in various countries. From 2018 to June 2022 he was the Chairman of the European Association of Tax Law Professors and since September 2022 he is Vice Chairman of the Permanent Scientific Committee of the International Fiscal Association.

In 2021, he was awarded by the IBFD the 7th Frans Vanistendael Award for outstanding international taxation research in 2020 for his work "Value Creation: A Guiding Light for the Interpretation of Tax Treaties?", *Bulletin for International Taxation* 4/5 – 2020.



**Guglielmo Maisto (Italy)**

Prof. Dr. Guglielmo Maisto

The President of Global IFA

Guglielmo Maisto, founded Maisto e Associati in 1991. He is a Professor of international and comparative tax law at the Università Cattolica di Piacenza. He is The President of the International Fiscal Association (IFA) and President of the Italian IFA Branch, member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, member of the Practice Council of New York University (NYU) Law's International Tax Program and member of the Board of the American Chamber of Commerce in Italy. He acted as a consultant to the Ministry for European Community Affairs and was a member of the EU Joint Transfer Pricing Forum. He is a member of several law societies and of the editorial board of various Italian and foreign tax legal journals. He usually participates as speaker to several annual tax conferences.



**Natalia Quiñones (Colombia)**



Natalia Quiñones is one of Colombia's foremost experts in the field of international tax law. She has been President of Colombia's IFA Chapter, and was, until recently, working as a contractor for the Ministry of Finance as Colombia's lead international tax treaty negotiator and Colombia's representative before the OECD for tax matters. In this capacity she was elected as a member of the OECD's, CFA.

In her practice, Ms. Quiñones is recognised for her tax planning abilities, having participated in planning the tax aspects of various multi-million projects (e.g. the Bicentennial Oil Pipeline), and frequently advising multinationals and HNWI's in matters of international tax planning and estate planning. She is also highly respected as a tax litigator in CIT matters, particularly for transfer pricing disputes (she is currently participating in complex transfer pricing cases concerning Prodeco and Tenaris).

Ms. Quiñones is well known in the international academia, having written multiple book chapters and peer reviewed articles on various topics of international tax law, and the resolution of tax disputes. She has been speaker and guest lecturer at various universities in the US, Europe, Africa, and Latin America. Additionally, she has been a member of the ICDT's Academic Commission, has been lead editor of the ICDT's tax journal, and she is currently researching international tax arbitration for her Doctorate in Tax Law in the University of Amsterdam.



### **Michael Lang**

Prof. Michael Lang holds a chair in tax law with special emphasis on international tax law. He is Director of the LLM Program in International Tax Law and Head of the Institute for Austrian and International Tax Law. The research group at the Institute is jointly led by Josef Schuch, Claus Staringer, Michael Lang and Alexander Rust, and consists of more than 35 researchers. Their fields of specialization are International and European Tax Law and Business Tax Law. Michael Lang is also the Chairman of the Academic Committee of the European Association of Tax Law Professors (EATLP) and has been visiting professor at Sorbonne, NYU, Georgetown Law School, University of Sao Paulo, Peking University, the University of Tokyo and other academic institutions. He is Member

of the Editorial Board of the World Tax Journal one of the Editors-in-Chief of the Bulletin of International Taxation. In his research, he focuses on ECJ case law and tax treaty law.



**John Avery Jones (UK)**

Retired Judge of the UK Upper Tribunal (Tax and Chancery Chamber)

## **Seminar J**

Chair



**Georg Kofler (Austria)**

Dr. Georg Kofler, LL.M. (NYU), is professor of international taxation at the Institute for Austrian and International Tax Law at the

Vienna University of Economics and Business (WU Vienna), Austria. Following doctorate studies in law as well as in business

administration and an LL.M. in international taxation, he received his postdoctoral lecturing qualification (“Habilitation”) in 2006 with

a thesis on “Double Taxation Conventions and European Community Law”, which was awarded, inter alia, IFA’s Mitchell B. Carroll.

Prize. He has gained practical experience in the International Department of the Austrian Federal Ministry of Finance (2002-2003, 2009) and as a partner of a firm specializing in providing expert opinions and scientific studies in all fields of taxation (since 2012).

Before joining WU in 2020, he was as an assistant professor at the University of Linz (2001-2006), an Acting Assistant Professor of Tax Law at New York University School of Law (2006-2008), and a tax professor and head of the tax law institute at the University of

Linz (2009-2020). He also served as a visiting professor at the University of Florida (2013, 2018, and 2023), the University of Sydney

(2016), New York University (2019), and Seoul National University (2023). Georg has worked in the field of taxation for more than 25

years. A former vice-chair of IFA’s Permanent Scientific Committee (PSC), he is a member of several formal and informal research

networks and serves, inter alia, as the chairman of CFE Tax Advisers Europe’s ECJ Task Force. He has published and lectured widely

on issues of Austrian, international and European taxation. His publications include several monographs, anthologies as an editor,

and more than 500 articles, book chapters, reviews of court decisions and other contributions in academic journals and anthologies;

he has given more than 500 talks and lectures before academic or professional audiences.

**Secretary**



### **Kristof Boel (Belgium)**

Kristof Boel is currently a PhD candidate in the Doctoral Program in international Business taxation at the institute for Austrian and International Tax Law of WU Wien (Vienna University of Economics and Business). After graduating with a master's degree in economics, he started working for the Belgian tax administration in 2015. He worked at the special tax inspectorate for six years, during which time he also obtained a postgraduate's degree in Belgian tax law from the Brussels Tax College. He obtained his LLM in International Tax Law at WU Wien in 2022.

### **Panel Members**



### **Benjamin Angel (EU)**

Benjamin Angel is currently Director for direct taxation, tax coordination, economic analysis and evaluation, in the Directorate General for Taxation and Customs Union of the European Commission (TAXUD), where he has also served as Director for indirect

taxation. He has been Director for the Treasury and Financial operations and Director for the economies of the Member States in the Directorate General for economic and financial affairs (ECFIN). He has been a member of the cabinet of three European Commissioners for economic and monetary affairs (Yves-Thibault de Silguy, Pedro Solbes and Joaquin Almunia) and has served as Head of the unit 'Financial institutions and stability mechanisms' in DG ECFIN. Benjamin Angel has a PhD in law, a master in business administration with a specialisation in finance, a master of public administration with a specialisation in economics and a master in political science.

### **Juliane Kokott (EU)**



### **Alfredo Garcia Prats (Spain)**

F. Alfredo García Prats is full Financial and Tax Law Professor at the University of Valencia (Spain). He holds a Jean Monnet Chair on EU Tax Law and Policy. He has been visiting professor in many different European and American Universities. He is Member of the Subcommittee of Wealth and Solidarity Taxes of the UN Tax Committee of Experts and of the ECJ Task Force of the CFE. He works as an of counsel for Montero-Aramburu, a Spanish based law firm.



### **Rita da Cunha (Portugal/UK)**



### **Johanna Hey (Germany)**

Johanna Hey has been Director of the Institute for Tax Law at the University of Cologne since 2006 and Vice Dean for International Affairs since 2024. From 2002 to 2006, she held the Chair of Corporate Tax Law at the University of Düsseldorf. From 2010 to 2021, she was Academic Director of the Institute for Finance and Taxation. Johanna Hey is Chairwoman of the German Tax Law Association since 2023 and has been a member of the Academic Advisory Board of the Federal Ministry of Finance since 2006. She is also responsible editor of the legal commentary on tax law Herrmann/Heuer/Raupach and managing editor of the interdisciplinary journal *Steuer und Wirtschaft*. She is member of the editorial board of *intertax*, and also co-editor of the journals *Der Betrieb*, and *Zeitschrift für internationales Steuerrecht*. Johanna Hey was Global Professor at New York University School of Law in 2015 and Senior Emile Noel Fellow in 2007 and 2018 and received the Future Prize of the University of Cologne (Hans Kelsen Prize) in 2016. Her research focuses on: Constitutional and European law foundations of tax law, income and corporate tax law, international tax law.



### **Paolo Ludovici (Italy)**

Paolo Ludovici has been a partner of GPBL since 2021 following the merger with L&P – Ludovici Piccone & Partners, a firm he founded in 2014. He advises on all areas of tax law. His expertise includes domestic and international corporate reorganizations, M&A and structured finance transactions, tax planning for high net-worth individuals and trusts. He often acts as an expert in criminal and tax proceedings.

Since 2021, he has been awarded “Tax Star Status” by Chambers & Partners Europe on the back of overwhelming praise from clients. He is recognized “Hall of Fame” by Legal500 EMEA and recommended “Band 1” in Chambers HNW Guide. He regularly writes for Italian leading financial newspapers as well as for other major tax reviews and magazines. He regularly speaks at tax conferences and lectures in post-graduate specialization courses. He was elected as a member of the technical committee for the implementation of the tax reform in relation to the personal income tax (IRPEF), which the Ministry of Economy and Finance set up in 2023. He has been recently appointed Vice President of the Tax & Legal & Compliance Commission in AIPB (Italian Private Banking Association) and he is a member of the Tax and Legal Commission in AIFI (Italian Private Equity and Venture Capital Association). He is a member of STEP Society of Trust and Estate Practitioners at Bocconi University.

He is admitted to the Italian Chartered Accountant Association in Milan.

## **YIN Seminar**

### **Chair**

**Lauren Ross (USA)**

### **Panel Members**



**Jacky Labuschaigne (South Africa)**

Jacky is a distinguished attorney specialising in litigation with a focus on tax disputes and is responsible for managing the dispute procedures of the clients of AJM Tax.

Amongst other qualifications, she holds BCom (Law), LLB and LLM (Tax Law) degrees. She is an admitted attorney of the High Court of South Africa and is also a qualified Master Tax Practitioner.

Jacky is an active member of the South African Legal Practice Council, the South African Institute of Tax, the International Fiscal Association (IFA), as well as the Young IFA Network (YIN), and contributes to legal publications and seminars on tax law and litigation strategies.



### **Gabriela Haro (Peru)**

Gabriela Haro is an active member of the International Fiscal Association (IFA), serving as the Peruvian representative for the Young IFA Network (YIN) before IFA Global. She frequently participates as a lecturer in academic events at the local, regional, and global levels, and is the branch reporter for the 2024 Global IFA congress on the topic "Practical approaches to international tax dispute avoidance and resolution." Gabriela has also recently published work on the tax implications of the Andean Community's legal framework, showcasing her expertise in international tax issues. She holds a Master's degree in International Taxation from King's College London and has gained significant professional experience in both Peru and New York. She is currently a Tax Director at PwC Peru, where her practice includes international tax services with a focus on cross-border transactions, corporate restructurings, and mergers and acquisitions. Her work has been published by Global IFA as part of her role as branch



reporter. Gabriela is also a member of the Lima Bar Association and the Peruvian Institute of Tax Law, where she remains engaged in tax scholarship and education.



**Kaitlin Gray (Canada)**

Kaitlin Gray is an associate at Osler, Hoskin & Harcourt LLP in Canada, specializing in transfer pricing, international tax and dispute resolution. In her transfer pricing practice, Kaitlin has experience developing transfer pricing policies, managing complex audits, and handling tax litigation and competent authority applications for companies with cross border business operations. Kaitlin also has broad-based experience in the resolution of tax disputes relating to transfer pricing and international tax as well as other tax issues such as tax avoidance, the deductibility of expenses and resource taxation matters. Kaitlin has appeared before the Tax Court of Canada and the Federal Court of Appeal in disputes with the Canadian tax authorities.



**Sven Hentschel (Germany)**

Sven is a Postdoctoral Researcher and Lecturer in the Department of Business Taxation at Martin Luther University Halle-Wittenberg. His research focuses on International Business Taxation, Transfer Pricing, and the interpretation of Double Tax Treaties. He has authored several academic publications in his field, including a commentary on the German-South Korean Double Taxation Treaty on Income and Capital.

Sven holds a Doctorate in Business, an LL.M. in Business Law and Economic Law, and a Master's degree in Accounting, Taxation, and Finance. His studies have taken him to institutions in Germany, Canada, South Korea, and China.

Before transitioning to academia, Sven gained practical experience in the Accounting & Tax Department at Mercedes Benz Canada Inc. in Vancouver and at Endress+Hauser in Seoul.

Sven also serves as a member of the Scientific Advisory Board of the Young IFA Network (YIN) Germany and as a Distinguished Guest Lecturer at the Graduate School of International Studies (GSIS) at EWha Womans University in Seoul.

## **WIN Seminar**

### **Chair**



#### **Yuri Matsubara (Japan)**

Yuri Matsubara is a professor of tax law in Japan. She regularly contributes to the work of public authorities such as the Japanese Ministry of Justice and the Tokyo Metropolitan Government tax committee. After graduating from the University of Tokyo (LL.B.1995, LL.M.1999), she received her LL.M. in international taxation from Leiden University in 2001 (supervised by Prof. Kees van Raad) and her PhD at the University of Munich (2006). Meanwhile, she pursued her research as a visiting scholar at the Vienna University of Economics and Business in 2005. Since 2007, she has held various tenured academic positions at Meiji University in Tokyo, where she was appointed as

full professor of tax law in 2015. Her work has been awarded multiple research grants and awards. Most recently, the Japanese Governmental Agency for Research (JSPS) has elected her project on tax and digitalization, and she is actively pursuing research on AI, e-invoices, and new technologies. Her research interests are versatile: i) income taxation, ii) tax administrative procedure (incl. tax litigation), iii) tax fraud, and iv) international taxation (incl. transfer pricing and BEPS). As a Japanese delegate, she has contributed to several IFA conferences, including the Japanese branch report (Subject II: The Future of Transfer Pricing) for the IFA conference in Rio de Janeiro (2017). As a Vice Chair of the IFA WIN Global Committee and co-chair of WIN Japan, she is dedicated to enhancing the IFA network of female professionals, especially in the Asia-Pacific Region, and connecting this network with other IFA regions. On top of her native language, Japanese, she speaks English and German fluently.

## Panel Members



### **Aisha Aize Isa (Nigeria)**

Aisha Aize Isa is a seasoned tax practitioner who specializes in international taxation and IBFD's Manager for the Centre for Studies in African Taxation (CSAT), and Managing Principal for Africa and the Middle East Department, within the IBFD Knowledge Centre in Amsterdam. There she oversees the identification of tax policy issues pertinent to Africa, provides authoritative research and insights on these issues; develops practical framework for policy solutions on such issues and is involved in capacity development within the region.

She is an expert in international taxation and specializes in tax treaties and taxation of the digitalized economy of which she has been extensively involved in providing trainings in these areas. She was also a facilitator for the African Tax Administration Forum (ATAF) technical assistance to governments on tax treaty negotiations and double taxation agreements.

Prior to joining IBFD, she served as a Manager at the International Tax Policy Division of the Federal Inland Revenue Service (FIRS), Nigeria, where she was a tax treaty negotiator and involved in policy and legislation development on international & domestic tax issues.

Her work primarily focused on developing domestic policies on taxation of cross-border transactions, developing the implementation framework for international tax rules and standards, as well as serve as a focal officer on policies on international tax in general of which she represented Nigeria in several international committees and working groups including the OECD's Tax Force on the Digital Economy (TFDE), Working Party 1, Working Party 11, Forum for Harmful Tax Practices, as well as, in the UN subcommittee on Tax Treaty Manual. She also served in the secretariat of the National BEPS Implementation Committee of Nigeria where she was saddled with the responsibility for developing policies to implement BEPS outcomes.

She has a bachelor's degree in International Relations and has Master degrees in Public Policy and Taxation.



**Ana Claudia Utumi (Brazil)**

Tax practitioner and tax professor, with more than 30 years of experience. Global WIN Committee – Chair (2023-2025), Vice- Chair (2020-2023), WIN LATAM liaison (2019-2023). Member of the IFA Supervisory Board. Former Member of the IFA PSC (2010-2017). Member of the NYU International Tax Program Practice Council. Chair of the Brazilian Branch of STEP – Society of Trust and Estate Practitioners. Chair of the Board of Directors of the Financial Planning Standards Board (FPSB, owner of the Certified Financial Planning – CFP® Certification). Director of the Brazilian IFA Branch. Member of the Advisory Panel of the STEP LATAM Conference. Member of the Board of Directors of Visconde de Porto Seguro Educational Foundation. Member of the Board of the São Paulo Institute of Lawyers IASP. Professor of LL.M In International Tax at the IBDT – Brazilian Institute of Tax Law, and of the University of Zurich. Guest lecturer in various post-graduation courses. Ph.D. in Economic-Financial Law (University of Sao Paulo – USP). Master in Tax Law (Catholic University of São Paulo – PUC/SP). MBA in Finance (IBMEC/SP, currently Insper). Graduation in Law (USP) and Business Administration (Getulio Vargas Foundation – FGV). Researcher of the Nucleus of Tax Studies of the FGV Law School. Frequently acknowledged as one of the top Tax, Corporate Tax and Private Wealth practitioners in Brazil by different publications and rankings. 2015 Best Tax

Lawyer in Latin America Award – Euromoney America’s Women in Law Awards. 2024  
Specialty Law Firm Leader of the Year – Latin Lawyer.



**Maria Volanen (Finland)**

Maria Volanen works as the Head of Tax Policy at the Technology Industries of Finland. TIF is a business association with over 1.800 member companies, in Electronics and Electrotechnical Industry, Mechanical Engineering, Metals Industry, Consulting Engineering and Information Technology. Major topics combining these different industries’ taxation questions are linked to competitiveness, growth, sustainability, real-time economy, digitalisation and decreasing administrative burden. Use of AI is an important element in all of these topics.

Maria has worked with taxation for almost 20 years, looking at taxation from different perspectives (company, business association, tax administration and consulting). She is active also in DIGITALEUROPE, BIAC’s Tax & Digital working group and participates the OECD Tax Administration 3.0 project work on use of eID in taxation.



**Sahel Assar (USA)**

Sahel is the Leader of Buchanan's Blockchain and Digital Asset Practice Group where she develops, monitors, and assesses the legal needs of clients with respect to all

things blockchain, crypto, and digital assets and is recognized as a thought leader on matters pertaining to taxation of cryptocurrencies. Sahel actively keeps up with innovation and technology advancements, including AI. Additionally, Sahel is a seasoned international tax attorney at the firm and has been practicing for more than 20 years.