

KEYNOTE SPEAKERS



MEHMET ŞİMŞEK

Minister of Finance

Ministry of Finance, Turkey

Mehmet Şimşek was appointed as the Minister of Finance in May 2009, after serving two years as Minister of Economy. He was elected to the Parliament in July 2007 and June 2011, representing the Justice and Development Party (AK Party).

Minister Şimşek has formulated fiscal policy which has helped Turkey recover strongly from the global financial crisis. He has also undertaken far reaching reforms founding the Tax Audit Board, simplifying tax regulations, enhancing taxpayers' rights, and reducing the shadow economy. Before entering politics, he worked for Merrill Lynch in London for seven years as an Economist and Strategist and later as Head of Fixed Income Strategy and Macro Economic Research for the emerging EMEA region.

From 1998 to 2000, he was a Senior Economist and Bank Analyst at Deutsche-Bender Securities in Istanbul. Earlier in his career, he worked on Wall Street for UBS Securities in New York (1997) and as a Senior Economist at the US Embassy in Ankara (1993-97). Minister Şimşek holds a B.S. in Economics from Ankara University and worked as a research assistant in the University's International Economics and Economic Development Department.

He also studied in England after being awarded a Turkish State Scholarship. He holds an M.Phil in Finance and Investments from Exeter University. Minister Şimşek is also a member of the Global Economic Symposium (GES) advisory board. Minister Şimşek was born in 1967, in a small village in Batman, a province in Southeastern Turkey. Minister Şimşek is married and has twin girls. He speaks fluent Turkish, English and Kurdish.

Minister Şimşek, nominated as one of the 500 most powerful people on the planet by Foreign Policy in 2013 and also awarded as "Finance Minister of the Year for Emerging Europe 2013" by Emerging Markets magazine.

MASATSUGU ASAKAWA

Chair of CFA

OECD



Masatsugu Asakawa is currently serving as Director-General of the International Bureau, Ministry of Finance (MOF). He is responsible for international financial policies, including G20/IMF issues, financial cooperation in Asia and development issues. Since he joined the MOF in 1981, he has held many senior positions in the Ministry, including Deputy Vice Minister for Policy Planning and Co-ordination(2013-14), Senior Deputy Director-General, International Bureau (2012-13), and Executive Assistant to Deputy Prime Minister and Finance Minister, Ministry of Finance(2012-13), Deputy Vice Minister for International Affair (2009-12), Director for Co-ordination Division, International Bureau (2007-08), Development Policy Division (2006-07), Foreign Exchange Markets Division (2004-06), International Tax Policy Division, Tax Bureau (2002-04), and Regional Financial Cooperation Division, International Bureau (2000-02). He served as Executive Secretary to the Prime Minister under the Aso Cabinet (2008-09).

Mr. Asakawa also has extensive experience outside the MOF. He served as Manager for Technical Assistance Management Unit, Fiscal Affairs Department at the IMF (1996-2000), and also served as Executive Assistant to the President of Asian Development Bank (1989-1992). Besides, he held several positions at the Committee on Fiscal Affairs, OECD, while serving his positions at the MOF, including Co-Chair for Board for Co-operation with Non-OECD Economies (2002-04), and Co-Chair for Forum on Harmful Tax Practices (2002-04), and Member of the Advisory Board (2002-05). Since June 2011, he has been serving as a Chair for Committee on Fiscal Affairs.

Mr. Asakawa published two books, “Commentary on the New US-Japan Tax Treaty” (2005, Okura-Zaimu-Kyokai), and “The Theory and Challenges in International Taxation” (2005, Zeimu-Keiri-Kyokai). He also wrote many papers including “Base erosion and profit sharing”(2012) “Response to State Fiscal Crisis” (2011), “Transfer Pricing in a Global landscape”(2011), “The Currency Reform in China” (2005), “Asian Currency Regime – the Path to Basket Currency System and the Common Currency”(2004), “Japan, International Tax Policy” (2003), “The New Japan-US Tax Treaty” (2004), “Topics in Fiscal Policies” (1999), and “The Relationship between the Money Supply Announcement and Interest Rate” (1987).

He served as Visiting Professor at the Graduate School of Economic Science, Saitama University (2006-09), and currently teaches at the Graduate School of Arts and Sciences, University of Tokyo(2012-). He obtained his BA from University of Tokyo (Economics Faculty) in 1981, and MPA from Princeton University, USA in 1985.



İSA COŞKUN

Undersecretary

Ministry of Finance, Turkey

He was born in Isparta in 1960. He graduated from Ankara University, Faculty of Political Sciences, Department of Economics and Finance in 1982. He completed his graduate degree at University of Sheffield between 1990-1991. He presently continues his PhD studies at Ankara University, Faculty of Political Sciences.

He was appointed as Assistant Tax Inspector, Tax Inspector and finally Chief Tax Inspector in the Ministry of Finance respectively in 1982, 1985 and 1992.

He held the office as the Head of Department in the Turkish Revenue Administration between 1992-1994. He served as the Advisor of the State Minister in charge of Economy in 1994 then he served as the Deputy Director General of Foreign Investment in the Undersecretariat of Treasury and Acting Director General between 1995-2000. Mr. Coşkun worked as an academician at Bilkent University between 1993-1995.

He served as Counselor to the Permanent Representative of Turkey to OECD in Paris for Economic Affairs between 2000-2003. Having returned from France, he served as the Counselor of the Undersecretariat of Treasury between 2003-2005. Then, he was appointed as the Deputy Undersecretary of the Ministry of Finance in 2005.

He has been a member of the management board of Turkish Accreditation Agency since 2012 and Pension Reserve Fund of the Council of Europe since 2013. He was appointed as the Undersecretary of the Ministry of Finance on 11.02.2015.

He is chairman of International Tax Matters Working Grup under Turkish G20 Presidency and responsible in charge of proceeding and coordinating the G20 tax works.

ADNAN ERTÜRK
Commissioner

Turkish Revenue Administration, Turkey

He was born in Kayseri in 1968. He graduated from Ankara University, Faculty of Political Sciences in 1989. He holds his graduate degree at University of Illinois in USA in 2002. He started to work as Finance Inspector at the Ministry of Finance.

He was assigned as the Head of Department in Turkish Tax Administration in 2003. Then, he chaired the Financial Investigation Crime Board Chair between 2007-2009. After he served as Deputy Commissioner in Turkish Revenue Administration, he worked as president of Turkish Tax Inspection Board in Ministry of Finance between 2011-2014. He is still Commissioner of Turkish Revenue Administration.



HÜSEYİN KARAKUM

President

Turkish Tax Inspection Board, Turkey



Hüseyin KARAKUM, the President of Tax Inspection Board, was born in 1972 in Sivas (Koyulhisar). He graduated from Public Administration department of the Faculty of Political Sciences in 1995. In 2005, he completed Master of Science in Accounting program at University of Illinois at Urbana-Champaign. Within this period, he passed the exams successfully and entitled to get the certificate of Certified Public Accountant.

He began his career as Assistant Finance Inspector in 1996. In 2002, he started his public duty at administrative level and served as the Deputy Head of Finance Department of Ankara, Head of Group of the Revenue Administration, Head of Department of the Capital Markets Board and the Deputy Head of Financial Crimes Investigation Board (MASAK), respectively.

Between the years of 2010 and 2014, he worked as Financial Advisor at Permanent Delegation of Turkey to NATO and Auditor at International Board of Auditors for NATO. By the decree of 2014/357, published in the Official Gazette, he was appointed to the Presidency of Tax Inspection Board. He speaks English at very good level and French at intermediate level. He is married with two children.

EROL ÖZ*Director General*

Ministry of Finance, Turkey

He graduated from Hacettepe University, Faculty of Economics&Administrative Sciences in 1993. He holds graduate degree at Master of Science in Policy Economics, University of Illinois at Urbana Campaign, IL in 2003. He presently continues his law education at Kırıkkale University law school.



He worked as Revenue Controller at Turkish Tax Administration between 1995-2006. He also served as Head of Department in General Directorate of Revenue Policies between 2006-2010, then he held the Office as counsellor for Financial Affairs at Turkish Embassy in Nicosia-TRNC between 2010-2013. After serving as Deputy Director General in General Directorate of Revenue Policies between 2013-2014, he was appointed as Director General at General Directorate of Revenue Policies on 08.01.2014.

JIAN FAN*Chief Economist*

State Administration of Taxation, China



Jian Fan is the Chief Economist of the State Administration of Taxation, P. R. China. With 32-year working experience in the area of taxation, he has an expertise in tax collection and administration, taxpayer service, tax audit and international tax administration. He has an abundant experience in working with different levels of tax offices in China, enabling him to have an overall vision on tax administration.

PASCAL SAINT-AMANS

Director

OECD Centre for Tax Policy and Administration

Pascal Saint-Amans took on his duties as Director of the Center for Tax Policy and Administration at the OECD on 1 February 2012. Mr. Saint-Amans, a French national, joined the OECD in September 2007 as Head of the International Co-operation and Tax Competition



Division in the CTPA. He played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. In October 2009 he was appointed Head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a programme with the participation of over 100 countries.

Mr. Saint-Amans graduated from the National School of Administration (ENA) in 1996, and was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax and mergers and spin offs. He was also the head of tax treaty negotiations and mutual agreement procedures. In this capacity, he participated in the OECD Working Party No. 1 of the Committee on Fiscal Affairs as the delegate for France before being elected Chair of WP1 in 2005. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters, becoming a “*rapporteur*” in 2006. Before leaving government service, he was Deputy Director in charge of litigation at the Direction Générale des Impôts.

Mr. Saint-Amans also served as Financial Director of the Energy Regulation Committee between 1999 and 2002 and was responsible for the introduction of new electricity tariffs. Having earned a degree in history, Mr. Saint-Amans also received a degree from the *Institut d'études politiques* of Paris.

GEORGE WILFRED TALBOT

*Permanent Representative of Guyana to the United Nations
United Nations, Guyana*



George Wilfred Talbot, Permanent Representative of Guyana, was elected Chair of the Second Committee (Economic and Financial) for the General Assembly's sixty-seventh session on 4 September 2012.

Mr. Talbot has served as Permanent Representative since January 2012. Prior to his appointment, he was Chargé d'affaires a.i. at the Permanent Mission of Guyana in New York, where he also held the rank of Minister Counsellor, having previously been Second Secretary

and First Secretary.

Mr. Talbot has held a variety of posts in the field of multilateral diplomacy, working on economic, social and political issues. He headed his country's delegation in New York when Guyana was Chair of the Union of South American Nations in 2011, and the Rio Group in 2006. He was also a member of the delegation when Guyana chaired the “Group of 77” developing countries and China, in 1999. He joined the Ministry of Foreign Affairs in 1993.

The holder of a master's degree in international relations from the Fletcher School of Law and Diplomacy at Tufts University, Mr. Talbot also earned a bachelor's degree in modern languages from the University of Guyana.

SESSION I
**The G20 Tax Agenda: Shaping The New
 International Tax Environment**



Please See İsa Coşkun’s resume under Keynote Speakers



Please See Pascal Saint Amant’s resume under Keynote Speakers



RICHARD STERN

Lead Tax Officer
 World Bank Group

Richard Stern leads the Global Tax Simplification Program for the World Bank Group, as well as co-leads the World Bank Group’s Tax Transparency Initiative. Global Tax Simplification Program works on reforming tax policy and administration to lower compliance costs for businesses, especially SMEs, as well as fostering tax transparency for the entire tax system. Before leading this group, Mr. Stern was the Regional Program Coordinator for Africa at the Facility for Investment Climate Advisory Services (FIAS).

He has worked extensively in Sub-Saharan Africa, as well as in Eastern Europe and Asia, leading studies of barriers to investment, as well as designing action plans for governments, especially in the area of tax policy and administration. Before joining FIAS in 2003, Mr. Stern was an economist at the International Monetary Fund for 8 years, working mainly on post-Soviet countries, the Balkans, Central African countries, and post-conflict countries. At the IMF he worked on monetary and fiscal issues, as well as debt reduction under the HIPC initiative. Mr. Stern holds a PhD in Economics from the University of California at Berkeley (1992), a MS in International Relations from Georgetown School of Foreign Service (1986), and a BA from Williams College (1983).



ROBERT B. STACK

Deputy Assistant Secretary
 US Department of the Treasury

Bob Stack is the Deputy Assistant Secretary for International Tax Affairs in the Office of Tax Policy at the US Department of the Treasury. In this capacity, he is responsible, on behalf of the Assistant Secretary, for the conduct of legal and economic aspects of tax policy relative to the representation of the US in bilateral and multilateral relations with other countries, as well as advising the legal and economic staffs within the Office of Tax Policy, other offices of the Treasury Department and other government agencies as to policy analysis and interpretation for domestic legislation and administrative guidance in all matters involving cross border taxation.



Mr. Stack serves as the U.S. delegate to the Committee on Fiscal Affairs (CFA) in the Organization for Economic Cooperation and Development (the OECD).

In addition, Mr. Stack oversees the Office of Tax Policy's participation in the various working bodies of the CFA and sits on the CFA Bureau (the CFA's governing body). Mr. Stack also serves as the U.S. delegate to the Global Forum on Transparency. Prior to joining Treasury, Mr. Stack served as head of the international tax practice group at the law firm of Ivins, Phillips&Barker. In the private sector, he has over 26 years of experience in international tax matters, representing both corporations and individuals.

His work for corporations has included structuring both inbound and outbound ventures, the establishment of efficient cross border structures, the formation of joint ventures and private equity funds and all aspects of international mergers and acquisitions.

He is a member of the American Bar Association Tax Section, New York State Bar Association Tax Section, and International Fiscal Association. Mr. Stack has participated in numerous panels on international tax issues at the meetings of the American Bar Association Tax Section as well as the Federal Bar Association. He graduated from Georgetown University Law Center in 1984, where he was editor-in-chief of the Georgetown Law Journal. After graduating, he clerked for Judge Thomas A. Flannery of the United States District Court for the District of Columbia and Justice Potter Stewart (Ret.) of the United States Supreme Court.



ERDAL ÇALIKOĞLU

Partner/ Country Tax Leader

Ernst & Young

Erdal Calikoglu is a partner in the tax department of EY specialising in various tax issues from financial legislation to transfer pricing. Bachelor in Economics, Ankara University; Certified Sworn Fiscal Advisor; frequent speaker on tax issues; author of more than 200 articles on tax; regular contributor to local and international magazines; languages: Turkish, English.

Specific service offerings include mergers and restructuring of companies as well as international taxation & corporate taxation in terms of Turkish financial legislation Industry specialism includes insurance, mining and pharma industries.

Over 25 years experience providing tax compliance and advisory services to local and multinational companies in the energy, pharmaceuticals and mining industry; focus on tax audits, tax policy issues, tax restructuring and international tax treaties; in-depth knowledge of Turkish and international tax; broad experience in tax litigation, mergers, acquisitions and privatizations Tax inspector/head tax inspector in the Ministry of Finance between the years of 1983 and 1994; he was in charge of the tax audits conducted in industrial companies. He has been working as a partner in the tax department of EY Istanbul Office since 1994. He has specialized in following issues: Corporate taxation, Tax controversy, Tax advisory in merger, spin-off, acquisition, share exchange and similar restructuring issues, Transfer pricing.

JOHN CHRISTENSEN

Executive Director
Tax Justice Network



John Christensen directs the Tax Justice Network, an expert-led network which leads global efforts to tackle tax havens. Trained as a forensic investigator and economist, he has worked in many countries around the world, including a period of working in offshore financial services with Touche Ross & Co. For 11 years he was economic adviser to the government of the British Channel Island of Jersey. In 2003 he became what the Guardian has described as “*the unlikely figurehead of a worldwide campaign against tax avoidance.*” His research on small islands and offshore finance has been widely published in books and academic journals, and John has taken part in many films, television documentaries and radio programmes.

John Christensen holds an honours degree in applied economics and an M.Phil in economics and law. He has also done post-graduate studies at Templeton College, Oxford and the London School of Economics and Political Sciences.

SESSION II

Addressing BEPS in The Digital(ised) Economy: Artificial Avoidance of PE Status, Transfer Pricing, CFC Rules, Collection of VAT and Potential Options To Address Broader Tax Challenges



PROF. DR. RAINER PROKISCH

Professor

Maastricht University

Prof. Dr. Rainer Prokisch studied law at the University of Munich, Germany. After some years in practice in Germany and abroad, he became assistant lecturer for public law and tax law at the chair of Prof. Dr. Klaus Vogel at the University of Munich where he finished his doctoral thesis in 1992. The underlying research was focused on the issue of the powers of the German Constitutional Court in respect of the provisions of the German financial constitution. After that he became deputy head of the Research Institute for International and Foreign Tax Law and was responsible for the project of a commentary on Double Taxation Treaties in German and English language. During these years he was, inter alia, General Reporter on behalf of the International Fiscal Association and consultant of the OECD, Paris.

In 1998, he joined the International Bureau of Fiscal Documentation, Amsterdam, where he was responsible for the department Europe I and later for the International Tax Academy. Since 1 April 2000 he is full time professor for International and European tax law at the University of Maastricht. For more than 10 years, he is the director of the Maastricht Centre for Taxation (MCT). The MCT has more than 25 staff members teaching tax law at Maastricht University or doing research on tax law and fiscal economics. The MCT is responsible for 1 bachelor and 3 master tax programs at the faculty of law educating more than 200 students per year. He is member of the European Commission Expert Group on removing tax problems facing individuals who are active across borders within the EU.

RAFFAELE RUSSO

Head of BEPS Project

OECD

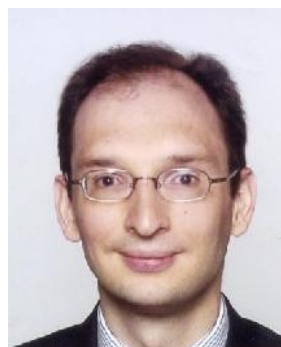


Raffaele (Rafa) Russo is the Head of the BEPS Project at the OECD Centre for Tax Policy and Administration. In this role, he has direct responsibility for the work on the digital economy and on the development of a multilateral instrument and ensures the coordination of the work that falls under the responsibility of the different Divisions of the Centre for Tax Policy and Administration, namely in the areas of tax treaties and transfer pricing, international co-operation and tax administration, tax policy and statistics, as well as global relations and tax & development in relation to the engagement with Partner economies and other international organisations.

Previously, Rafa was Head of the Non-Compliance Unit at the OECD Centre for Tax Policy and Administration, in charge of the work on Aggressive Tax Planning and on Tax Crimes. Prior to that, he worked on the OECD Model Tax Convention and the OECD Transfer Pricing Guidelines, as well as on Exchange of Information matters when he drafted the Protocol to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters. Rafa regularly leads OECD missions in non-member countries and at the OECD Multilateral Centres.

Before joining the OECD, he was a Senior Associate at the International Tax Academy of the IBFD (Amsterdam) and a Tax Lawyer with NCTM Studio Legale Associato (Milan). He obtained his Law Degree from the University Federico II (Naples, Italy), and his LLM in International Taxation from the University of Leiden in the Netherlands, both cum laude. He is the author of several articles and books on international tax matters including ‘The Attribution of Profits to

Permanent Establishments: The taxation of intra-company dealings’ (2005) and ‘Fundamentals of International Tax Planning’ (2007).



EDOUARD MARCUS

Deputy Director

General Directorate of Public Finance, France

Edouard Marcus is Deputy Director in charge of the international and European matters at the General Directorate for Public Finance - Tax Policy Directorate. He is involved in the OECD/G20 BEPS project, being in particular co-chair of the Task Force on the Digital Economy and of the Forum on Harmful Tax Practices.

Before, he studied classics, law and public administration in Paris, and has served at various places in the areas of tax and public administration management within the French Ministry of Finance. He teaches university courses in public finance.

AHMET KURT

Head of Group

Turkish Revenue Administration, Turkey

Ahmet Kurt is Head of Group in Turkish Revenue Administration (RA). He is responsible for directing four directorates in the RA: Transfer Pricing, OECD, European Union and International Treaties Directorates. He is also co-reporter of G20 Taxation Working Group.

Prior to RA, from April 2004 to January 2014, he worked for Turkish Tax Inspectors Board (TTIB) as Deputy Group Head in Ankara Thin Capitalization Transfer Pricing and Off Shore Income Group as well as a tax inspector in Large Scale Tax Payer Group. As a secondary assignment in TTIB, he also served as an Adviser of Minister in the Ministry of Industry and Trade between April 2009 and June 2011. From December 2001 to April 2004, he worked for Undersecretariat of Customs under Prime Ministry as an assistant customs expert.

Ahmet Kurt completed his master study in Public Policy Area at the Georgetown University, in DC-USA. He also holds a bachelor degree in Political Science and International Relations in Marmara University. In addition to his afore-mentioned duties, he also taught accounting courses in the Hacettepe University.





PAUL MORTON
Head of Group Tax
 RELX Group PLC

Paul Morton is Head of Group Tax at Reed Elsevier Group plc where he leads a team supporting businesses in more than ninety countries. The businesses include LexisNexis and Elsevier, publisher of scientific, technical, medical and health sciences information. Prior to joining Reed Elsevier Paul held a number of roles at Royal Dutch Shell including head of tax for the global downstream business, European head of Internal Audit, Head of Tax for Shell UK exploration and production and adviser to the global exploration and production business. Before that Paul was a tax manager at KPMG and he originally trained as a tax inspector in the Inland Revenue. Paul is past Chairman of the British Branch of the International Fiscal Association. Previously he has been a Council member of the Chartered Institute of Taxation and Chairman of its European

Branch and Commerce & Industry Group. He is a member of the CBI and 100 Group Tax Committees and of the Council and Tax Law Review Committee of the Institute for Fiscal Studies. He is a past President of the Confederation Fiscale Européenne.

PIERRE HABBARD

Senior Advisor-Trade Union Advisory
 OECD



Pierre Habbard is a senior policy advisor to the Trade Union Advisory Committee to the OECD (TUAC) and the International Trade Union Confederation (ITUC) covering pension fund regulation, tax, corporate governance, financial regulation and public governance. He has served on the board of directors of Oxfam France and on the Stakeholder Council of the Global Reporting Initiative. He is a French national who graduated from the Université Paris IX Dauphine and the London School of Economics and Political Science.

SESSION III

Contributing to Financial Stability: The BEPS Work On Interest Deductibility and Hybrid Mismatch Arrangements



PROF. DR. HANS VAN DEN HURK

Professor
Maastricht University

Prof dr. Hans van den Hurk works as a university professor in international tax law and tax policy/strategy at the University of Maastricht since 2005. In the years between 1989 and 2000 he also served as an assistant professor at Tilburg University, also in the Netherlands. Besides that he served as an international tax partner with Deloitte in the Netherlands (from 2002 on) and Andersen (until 2002). He left Deloitte in August 1, 2014 to start QuanterGlobal Tax Strategy and Tax Policy in conjunction with QuanterGlobal Transfer

Pricing.

Clients

Hans has an extensive experience in servicing Dutch multinationals and European headquarters of foreign multinationals. For some of them he has acted as Global Lead Tax partner with the responsibility for global operations. For others he ran specific international tax court cases and specific tax strategy projects. He is also experienced in specific niche projects for banks in the Netherlands, France, Germany and Luxembourg. In the Oil and Gas industry many companies with their basis in the UK, the Netherlands and Norway

Governments

Hans has also advised many countries in positioning their corporate and international tax reforms and provided training to these countries. Amongst others Taiwan, Portugal, Chile and the United Kingdom. In the past Hans has also trained Dutch Ministry of Finance employees who were up to selection for a position at the European Commission.

Points of special attention

1. Tax Strategy
2. EU Tax Law

Academic background

Since August 2005 Hans is appointed as Professor in International and European tax law at the University of Maastricht. Hans lectures on Principles of Corporate Taxation and International Taxation and Dutch Corporate Income Taxes. Hans also lectures regularly at other universities in the Netherlands (Rotterdam, Nijmegen), Gent (Belgium), Queen Mary (London), Vilnius (Lithuania), Ancona (Italy), NCU Taipei (Taiwan), Peru, Chile and many others. Amongst others: FEE Meeting Brussels 2013, International Transfer Pricing seminar 2013 (Brussels) and 2014 (Amsterdam and Brussels), First and Second International Tax Policy Seminar 2014 and 2015 (Amsterdam). Hans is a member of IFA (International Fiscal Association), Dutch organisation of Tax law Advisors (NOB). He is also in the board of a specialist group focusing on European International Tax law within NOB. Since 1991 Hans has authored many articles and books. Hans is correspondent for the Bulletin of International Fiscal Documentation (published by IBFD) and he contributes regularly to this publication.

ACHIM PROSS
Head of Division
 OECD CTPA



Achim Pross is the Head of the International Co-operation and Tax Administration division, within the OECD's Centre for Tax Policy and Administration, which plays a key role in advancing information exchange and the BEPS action plan. Since joining the OECD in 2001 he has held several key positions in areas such as exchange of information, aggressive tax planning, harmful tax practices, tax administration and countering tax crimes and other financial crimes. 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.

Mr. 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 Ph.D. (Summa cum laude) in international taxation and was the winner of the International Fiscal Association's Carroll B. Mitchell prize in 1997.



BRIAN ERNWEIN
General Director
 Government of Canada-Finance, Canada

Brian Ernewein pursued both his undergraduate studies and his legal education at University of Western Ontario in London, Canada, obtaining his law degree from Western in 1983. He joined the Canadian Finance Ministry's Tax Policy Branch in 1985, following his call to the Ontario Bar. Brian was the Chief of the Corporate and International section of the Finance Ministry's Tax Legislation Division between 1990 and 1997, was made Senior Chief of the Division in 1997, Director in 1998, and General Director of the Tax Policy Branch in 2006.

MUSTAFA CEMİL KARA
Head of Department
 Ministry of Finance, Turkey



Mustafa Cemil Kara is the Head of Department of Foreign Relations and Tax Agreements in the General Directorate of Revenue Policies (Ministry of Finance). He is responsible for the duties of conducting studies and coordinating the work regarding international tax matters, tax agreements and harmonization of Turkish Tax System with the Acquis. He holds an LLM Degree from International and European Tax Law (2012-2013), Maastricht University in the Netherlands. He also holds bachelor's degree from Political Science and Public Administration (2000), Middle East Technical University (METU-ODTÜ) in Turkey. He has been performing his doctorate studies in the field of international taxation. He speaks English at very good level and German and Arabic at upper intermediate level.



WILLIAM MORRIS

Chair

Taxation&Fiscal Policy Committee-BIAC

Will was appointed Chair of the BIAC Tax Committee to the OECD in Paris in November 2012. He has also been Chair of the Confederation of British Industry (CBI) Tax Committee in London since May 2010, and is Chair of the AmCham EU Tax Committee in Brussels. He is also chair of the European Tax Policy Forum a registered UK charity that since 2005 has commissioned 40 papers from leading academic economists on business tax issues.

Will is currently Director, Global Tax Policy, in General Electric's corporate tax department. Since August 2003 he has been based in London, England and before that in Fairfield, CT. At GE, Will works on a wide range of international tax matters relating to GE's foreign operations, with principal responsibility for coordinating GE's global (non-US) tax policy program.

After private practice in London and Washington, DC, he joined the IRS in 1995, moving to the Office of Tax Policy at the US Treasury in January 1997 to work on international tax policy. Will was Associate International Tax Counsel until March 2000. At US Treasury his areas of responsibility included subpart F, foreign partnerships and other fiscally-transparent entities, and entity classification issues (“check-the-box”).

Will has degrees in history, law, and theology from Trinity College Cambridge, the University of Virginia, and St Mellitus College, respectively. He is qualified as a US attorney and an English solicitor.

SOL PICCIOTTO

Emeritus Professor

BEPS Monitoring Group



Sol Picciotto (BA Oxford, JD Chicago) is emeritus professor of Lancaster University, a Senior Adviser of the Tax Justice Network, coordinator of the BEPS Monitoring Group, and a member of the Advisory Group of the International Centre for Tax and Development, where he coordinates and carries out research on taxation of transnational corporations with special reference to developing countries. He has taught at the Universities of Dar es Salaam (1964-8), Warwick (1968-1992), and Lancaster (1992-2007); and he was Scientific Director of the Oñati International Institute for the Sociology of Law (2009-2011).

He is the author of *International Business Taxation* (1992), *Regulating Global Corporate Capitalism* (2011), several co-written books, and numerous chapters and articles on international tax and various aspects of international business and economic law, as well as theory of the state and law.

SESSION IV

Aligning Tax Rules to The Reality of Global Value Chains: The BEPS Work on Transfer Pricing and Its Relevance for Developing Countries



İDRİS ŞENYURT

Head of Department

Turkish Revenue Administration, Turkey

He completed his primary and secondary education in Erzurum where he was born. He graduated from Ankara vocational high school of finance in 1996 and the faculty of economics and administrative sciences of Gazi University in 2001.

After working as an assistant tax auditor for a while, he passed the tax inspector's exam in 2002 and got the title of assistant tax inspector. After succeeding proficiency exam, he was appointed as tax inspector

on 25.01.2006. He served as an adviser of Finance Minister in 2008 and 2009.

He pursued master's degree in accounting(MSA) at Loyola University Chicago between 2010 and 2012. After getting master's degree, he served as coordinator of the Strategy and Foreign Affairs Section in Tax Inspection Board. He was appointed to Head of Grup of Turkish Revenue Administration in January 2014 and Head of Department in March 2014. He still has been serving as Head of Department of European Union and Foreign Affairs in the Turkish Revenue Administration. He also has Sworn in CPA and CPA certificates.

MARLIES DE RUITER

Head Of Division

OECD CTPA

Marlies de Ruiter is Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division at the Centre for Tax Policy and Administration of the OECD. Since February 2012, she has provided strategic leadership and analytical input to the Centre's work on transfer pricing and tax treaties.

Marlies' division functions as the secretariat for both Working Party 1, responsible for the OECD Model Tax Convention and for Working Party 6, responsible for the OECD Transfer Pricing Guidelines.

The division is also responsible for the development of 7 of the 15 actions of the BEPS Action Plan (Action 6 on Treaty Abuse, Action 7 on Permanent Establishments, Actions 8-10 on Transfer Pricing, Action 13 on Transfer Pricing documentation, including Country-by-Country reporting and Action 14 on Dispute Resolution).

Marlies has more than 20 years experience in the fields of direct taxation and international tax issues in the Dutch Ministry of Finance, first as an expert and later as the Deputy Director of the International Tax Policy and Legislation Directorate. Marlies, a Dutch national, holds a Masters in Fiscal Economics, obtained in 1992 from Erasmus University, Netherlands.





SUNITA MANIK

Group Executive

South African Revenue Service, South Africa

Sunita is a Chartered Accountant who completed her Bachelor of Accounting Degree and a Postgraduate Diploma in Accounting at the University of Durban Westville. Sunita has obtained a number of diplomas and certifications such as a certification in Psychology, Advanced Taxation, Management of Change as well as completing The Advanced Professional Management Programme amongst others.

Sunita is currently the Group Executive at the Large Business Centre and a member of the SARS Exco. Sunita represents South Africa at the G20 BEPS Committee. Her other roles held at the LBC were Senior Manager: LBC Regions, Senior Operations Manager Cluster II and Senior Operations Manager: LBC KwaZulu Natal. Sunita was instrumental in the establishment of the LBC regional offices in Eastern Cape and Western Cape.

Prior to her appointment as Regional Manager for the SARS Large Business Centre in KwaZulu Natal, Sunita has held many senior positions at SARS such as Acting Manager for the HRD at SARS Head Office, Assistant Branch Manager at the Durban office as well as Senior Manager to the Strategic Unit at Head Office. This portfolio included responsibility for SARS corporate publications (annual report, corporate plan); 2010 concept document for SARS, benchmarking and business planning.

JAMES KARANJA
Principal Revenue Officer
Kenya Revenue Authority, Kenya



Mr. James Karanja is the current Head International Tax Office, within the Kenya Revenue Authority Domestic Taxes Department. He plays a key role in transfer pricing audits, MAP dispute resolution, developing policy and legislative amendments on international tax area, advancing information exchange and the BEPS action plan.

He is the current chair of the ATAF Technical Committee on BEPS and Other Cross Border Tax agenda which he chairs and a founding champion of the Global Forum on Transparency Africa Initiative designed to boost the uptake of exchange of information in Africa over the next three years. Since joining KRA in 2003 he has held several key positions in areas such as investigation and enforcement, business intelligence, tax prosecutions, fraud and anticorruption and project management. Prior to joining the KRA he worked in a reputable law firm in Nairobi Kenya specializing in Arbitration. Mr. Karanja's professional background is in law and received his legal training at the University of Nairobi and is currently pursuing his Masters Degree in Public Policy and Management at the Strathmore Business School.



RAMAZAN BİÇER

Transfer Pricing Senior Manager
PwC Turkey

Ramazan is a senior transfer pricing manager in the Istanbul office of PwC. Prior to his current role he was a transfer pricing specialist at Transfer Pricing Division of Turkish Revenue Administration. In his 12 years' experience at Turkish Tax Authorities, Ramazan involved in the drafting of Turkish transfer pricing legislation and also served to large tax payers and multinationals. His experience also includes the business restructuring of companies, transfer pricing issues of permanent establishments, advance pricing agreements, dispute resolution and mutual agreement procedures in transfer pricing.

He is author of the book titled "Transfer Pricing Practices Guidelines" and published many articles in the field of transfer pricing both in Turkish and international well-known publications. Ramazan holds an Advanced LL.M. Degree in International Tax Law from International Tax Center of Leiden University in the Netherlands.

IAN BRIMICOMBE

VP Corporate Finance
Astra Zeneca



A graduate of King's College/LSE joint school in Geography, London, Ian Brimicombe trained in audit, tax and corporate finance at Coopers & Lybrand, London (now PwC) from 1986, qualifying as a Chartered Accountant and a Chartered Tax Adviser.

From 2002, he has been Group Head of Tax, responsible for global tax strategy and operations and delivery of AstraZeneca's group tax targets.

From January 2011 he was appointed Group Head of Tax and Treasury responsible for global treasury strategy and operations in addition to Group Tax. In March 2013, Ian was appointed VP Corporate Finance adding Pensions and Insurance to his portfolio, reporting to the Group CFO.

He is a member of the Hundred Group Fiscal Committee and a member of the Business Tax Forum engaging with HMT and HMRC on matters of tax policy and administration. He is also a director of AstraZeneca India Ltd, a publicly listed company.

SESSION V

The Economists' perspective on BEPS: Data, Economic Analyses and Spill-Over Effects



BURCU AYDIN

Deputy General Director
Ministry of Finance, Turkey

Ms Burcu Aydin, PhD, is the deputy general director of the Department of Revenue Policies, and is the chief economic advisor of the Minister of Finance, Mr Mehmet Simsek.

Ms Aydin was trained as an economist, and holds an MA and a PhD degree from the University of Southern California, Los Angeles, USA.

Following her studies, she worked at the International Monetary Fund as an economist, covering countries in the Euro Area, Asia, and Africa.

Throughout her employment at the IMF, she has done rigorous research on macrofinancial stability and fiscal sector, publishing her work at various journals and books.

Since November 2011, she has been working as the chief economic advisor of the Minister of Finance, and as the DDG of Revenue Policies since April 2014. In her current position, she has covered a wide range of topics from reshaping of the Income Tax Law to adopting Performance Budgeting in Turkey.

DAVID BRADBURY

Head of Division
OECD CTPA

David Bradbury is the Head of the Tax Policy and Statistics Division of the Centre for Tax Policy and Administration at the Organisation for Economic Co-operation and Development (OECD).

David is an Australian national and joined the OECD in April 2014, where he leads a team of economists, lawyers and statisticians who are focused on providing internationally comparable revenue statistics and delivering high quality economic analysis and tax policy advice.

Prior to joining the OECD, David was a lawyer, a Member of the House of Representatives in the Australian Parliament, and a Minister in the Australian Government. As a lawyer, David worked for an international corporate law firm, specialising in taxation law. He served in the Australian Government as the Assistant Treasurer, Minister for Competition Policy and Consumer Affairs, Minister Assisting for Financial Services and Superannuation, and Minister Assisting for Deregulation.

As a Minister, David led the Australian contribution to the debate on Base Erosion and Profit Shifting and implemented key taxation reforms including landmark amendments to the General Anti-Avoidance Rule - Part IVA - and the modernisation of Australia's transfer pricing laws. David has completed an undergraduate degree in Arts (majoring in Government and Public Administration), an Honours degree in Law, and has completed post graduate studies in Taxation Law at the University of Sydney.





FABRIZIA LAPACORELLA

Director General

Ministry of Economy and Finance, Italy

Fabrizia Lapecorella was appointed Director General of Finance at Ministry of Economy and Finance on June 2008 and she is member of the Bureau of the OECD Committee of Fiscal Affairs since January 2012.

She joined the Ministry of Economy and Finance in 2002 as expert of the Tax Advisory and Inspective Service (SECIT) and worked for the Tax Policy Department in the International Relations Office.

In January 2006 she was appointed Director of the Service in SECIT and in 2008 Director of the Observatory for public procurement of the Italian Supervisory Authority for Public Contracts.

Prof. Lapecorella obtained her D. Phil. in Economics from the University of York in 1997. She began her academic career in Italy in 1992 and was appointed full Professor of Public Finance at the University of Bari in 2004.

Her academic experience includes a year spent as visiting researcher at the University of Toulouse (FR), and several teaching appointments at the University of York .The results of her research activity in the economic analysis have been presented in many conferences in Italy and abroad.

MICHAEL KEEN

Deputy Director

IMF Fiscal Affairs Department



Michael Keen is Deputy Director of the Fiscal Affairs Department of the IMF, having previously been Professor of Economics at the University of Essex. He was awarded the CESifo-IIPF Musgrave prize in 2010, and is an Honorary President of the International Institute of Public.

Recent papers appear in the /American Economic Review/, /Economic Policy/, the /Journal of Public Economics/, /Journal of Development Economics/ and the /National Tax Journal;/ he is also the co-author of books on /The Modern VAT /and the /Taxation of Petroleum and Minerals./



GAËTAN NICODEME

Head of Unit

Directorate General Taxation and Customs Union, EU

Gaëtan Nicodème is Head of Unit in the Economic Analysis, Evaluation, and Impact Assessment Support unit of the European Commission's General Directorate for Taxation and Customs Union and a Lecturer at the Solvay Brussels School of Economics and Management at the Free University of Brussels.

He holds a PhD in Economics and Management Sciences from the Solvay Brussels School of Economics and Management.

His research focuses on corporate taxation, taxation of savings, and tax competition, with an emphasis on the European Union and has been published in top academic journals.

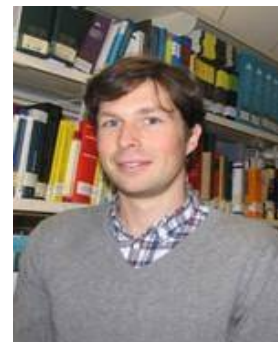
He is a Research Affiliate of the Centre Emile Bernheim (CEB) at the Solvay Brussels School of Economics and Management and a non-resident fellow at the European Center for Advanced Research in Economics Statistics (ECARES) at the ULB. He is also CESifo Research fellow and CEPR Research Network Affiliate. He has studied at Solvay Brussels School of Economics and Management, the Institute for European Studies at ULB, and the London School of Economics.

JAN LOEPRICK

Researcher

Vienna University of Economics and Business

Jan Loeprick is a researcher at the Vienna University of Economics & Business in the Doctoral Program on International Business Taxation (DIBT). Aside from research on business taxation, Jan also has experience in advising clients as a PSD Specialist at the World Bank's Trade & Competitiveness practice's offices in Washington DC, Istanbul, and Vienna and working for the Austrian Ministry of Finance's International Tax Department.



SESSION VI

Implementing the International Consensus on BEPS with Practical and Effective Rules: Domestic Laws, Multilateral Instrument and Toolkits



TAHIR ERDEM

Head of Group

Turkish Revenue Administration, Turkey

Assoc. Prof. Dr. Tahir Erdem has been working in Turkish Revenue Administration as head of group since January 2014. Dr. Erdem is responsible for implementation of Double Taxation Agreements (DTA's), Tax Information Exchange Agreements (TIEA's), FATCA, and Exchange of Information in Turkey. He received his bachelor's degree from Ankara University in Political Sciences in 1997, his MS from Marmara University in Fiscal Law in 2006 and from Boston University in Financial Economics in 2011, his PhD from Marmara University in

fiscal law in 2010.

Dr. Erdem has worked in various government institutions such as Social Security Administration as an inspector (1998-2000), Ministry of Finance as a Senior Tax Inspector (2000-2013). He also was member of editorial board of Tax Issues Journal between 2006 and 2008. He is the author of books on tax audit, tax delinquencies, R&D Incentives in Turkey and Administrative and Alternative Dispute Resolution Methods for Tax Disputes.

He has been Turkish delegate in several international meetings such as OECD CFA, UN ECOSOC and GF (Global Forum on Transparency and Exchange of Information for Tax Purposes) meetings. He has instruction experience on international tax law.

GRACE PEREZ NAVARRO

Deputy Director

OECD CTPA



Grace Perez-Navarro is the Deputy Director of the OECD's Centre for Tax Policy and Administration. As such, she plays a key role in the work on Base Erosion and Profit Shifting (BEPS), improving international tax cooperation, promoting better tax policies and engaging developing countries in OECD tax work. Since joining the OECD in 1997, she has held several key positions, including having led the OECD's work on bank secrecy, tax and e-commerce, harmful tax practices, money laundering and tax crimes, the tax aspects of countering bribery of foreign officials, and strengthening all forms of administrative cooperation between tax authorities.

Prior to joining the OECD, Ms. Perez-Navarro was a Special Counsel at the IRS Office of the Associate Chief Counsel (International) where she was responsible for coordinating guidance provided to field offices on international tax issues, overseeing litigation of international tax issues, negotiating TIEAs, overseeing the drafting of regulations, rulings and other policy advice and participating in treaty negotiations. In 1993, she was seconded by the IRS to the OECD to launch the revision of the OECD's Transfer Pricing Guidelines.



AKHILESH RANJAN
Joint Secretary
Ministry of Finance, India

Akhilesh Ranjan is a post-graduate in Physics from St. Stephen's College, Delhi University, India. He joined the Indian Revenue Service in 1982 and since then, he has worked in various capacities in the Indian tax administration. He has also been a part of the direct taxes policy making wing of the Indian Government and was instrumental in designing and drafting of the Transfer Pricing regulations introduced in India in 2001. Since July 2013, he has been posted as Joint Secretary (Foreign Taxation) where he functions as the Indian

Competent Authority.

He is the face of India in the BEPS project as well as in implementation of the global standard on automatic exchange of information for tax purposes.

IVAR NORDLAND
Deputy Permanent Secretary
Ministry of Taxation, Denmark

Ivar Nordland, Permanent Secretary (International Affairs) Danish Ministry of Taxation, since 1993 responsible for direct tax matters concerning OECD, EU and tax treaty negotiations. Education: Law.





MANAL CORWIN

Principal and National Leader of International Tax
KPMG-LLP, USA

Background

Manal Corwin is KPMG LLP’s National Service Line Leader for International Tax as well as Principal-in-Charge of Washington National Tax—International Tax Policy. She recently rejoined the firm following completion of her tenure as Deputy Assistant Secretary of Tax Policy for International Affairs in the Treasury Department.

Professional and Industry Experience

During her tenure at the U.S. Treasury Department, Manal helped shape the Administration’s views and policies in all areas of international taxation and worked closely with the IRS, members of Congress, and key tax regulators globally. In this regard, Manal worked on the international tax provisions of several of the Administration’s budget proposals as well as the development of the Administration’s framework for tax reform. Manal also served as the U.S. delegate and Vice Chair to the OECD’s Committee on Fiscal Affairs and was actively engaged in the initiation and development of the OECD BEPS initiative. In addition, Manal served as the U.S. delegate to the Global Forum on Tax and Transparency. Significantly, she was responsible for leading the development and implementation of the intergovernmental approach to the Foreign Account Tax Compliance Act (FATCA) which has recently been endorsed as the foundation for a global standard for automatic exchange of information. Manal also was head of the delegations responsible for negotiating income tax treaties with Japan, Spain, Chile, and the United Kingdom.

Prior to joining the Treasury Department (first as International Tax Counsel in the Office of Tax Policy and then as Deputy Assistant Secretary for International Tax Affairs), Manal was a principal in KPMG’s Washington National Tax practice from 2001 to 2009, where she advised multinational corporations on the U.S. international tax aspects of their operations and transactions and represented clients in tax controversies before the IRS.

Earlier in her career, Manal served as the Deputy and then Acting International Tax Counsel in the Office of Tax Policy at the U.S. Treasury Department. Prior to that, Manal practiced as an attorney specializing in international taxation at the law firm of Covington & Burling in Washington, D.C. Manal also served as a judicial clerk for then Chief Judge Levin Campbell on the U.S. Court of Appeals for the First Circuit.

Other Activities/Honors

Manal is a member of the Board of Directors of the National Foreign Trade Council and is a frequent speaker and commentator on international tax policy.

Manal served as Editor-in-Chief of the Boston University Law Review 1990-1991; she received the Ordronaux Prize, 1991; Edward Hennessey Distinguished Scholar, 1990-1991; Paul J. Liacos Scholar, 1989-90; G. Joseph Tauro Distinguished Scholar, 1988-89..

IAN YOUNG
International Tax Manager
ICAEW

Ian Young is the International Tax Manager at the Institute of Chartered Accountants in England and Wales (ICAEW). He was part of ICAEW's high-level delegation to the G20 International Tax Symposium 2014 in Tokyo and is a recognised authority on matters relating to international taxation, including the development of the OECD BEPS Action Plan over the last few years.



He is Chair of the Direct Tax Committee of the Confédération Fiscale Européenne which is a Paris-based organisation representing tax professionals across 25 European countries. Furthermore, he is a member of the Tax Policy Group of Fédération des Expert-Comptables Européens, the voice of the accountancy profession in Europe. He is also Chair of the Tax Director Group of the Global Accounting Alliance, which represents more than 800,000 accountants across 180 countries around the world. He also works with the OECD and the United Nations where he attends the annual UN Committee of Experts on International Co-operation in Tax Matters.

In the United Kingdom, he chairs the UK government's Taxpayer Charter Committee which monitors the work of HM Revenue & Customs in the area of taxpayers' rights and is currently conducting a strategic review of the Charter five years after its introduction in 2009.

SESSION VII

From Bank Secrecy to Automatic Exchange of Information: Key Issues Related to Implementation



PROF. DR. BİLLUR YALTI

Professor
Koc University

Prof. Dr. Billur Yalti is a professor of tax law at Koç University Law School in Istanbul, Turkey. She lectures tax law, company taxation law, and tax litigation law at undergraduate level, and international tax law at graduate level. She received her LLB (1984), LLM (1987) and PhD (1992) in fiscal law from Istanbul University.

Prof. Yalti has focused her research on international tax law. She carried on research on international tax treaties and value added taxation in the European Union at the International Bureau of Fiscal Documentation (IBFD), Amsterdam, Netherlands during 1990, 1996 and 2007. She conducted research on taxation of electronic commerce at New York University Law School as a Fulbright scholar in 2000. She also participated as a national reporter in various international tax conferences held by the Vienna University, Economy Faculty, International and Austrian Tax Institute, European Tax Law Professors Association, Group of Research on European and International Taxation (GREIT) and London School of Economics. She is the author of books and articles on double tax treaties, EU direct taxation, value added tax, e-commerce taxation and taxpayers' rights.

Prof. Yalti has been the country correspondent for various tax publications of the IBFD since 1997. She is a member of the European Tax Law Professors Association (EATLP) and the International Fiscal Association (IFA). She is also the founding president of the International Tax Research Association (IFA Turkey).

Please see Achim Pross' resume under Session III

MARTIN KREIENBAUM

Director General International Fiscal Affairs
German Federal Ministry of Finance, Germany

Martin Kreienbaum took on his duties as Director General for International Taxation at the German Federal Ministry of Finance in 2011. He joined the Ministry in 1997 and served in various places in the areas of tax policy and international tax law. In 2002 Martin Kreienbaum was posted as Tax Attaché to the German Embassy in Washington D.C.. He returned in 2006 and served five years as a press spokesman, including two years as press spokesman for the Ministry of Finance.



Martin Kreienbaum studied law at the Albert-Ludwigs-University in Freiburg i.Br. and at the Westfälische-Wilhelms-University in Münster. He graduated with his first state examination in 1991 and with his second state examination in 1995.



VALÈRE MOUTARLIER

Director

Directorate General for Taxation and Custom Unions, EU

Trained at France's premier business and law university, Valère Moutarlier practiced tax law with Bureau Francis Lefebvre, a French Law firm for several years before joining the European Commission. In the Commission, he worked in the Taxation and Customs Directorate General (DG), then the Budget DG, where he gained broad familiarity with the European financial and institutional framework. When he joined the Enterprise and Industry DG in 2003, he headed the Planning and Management Unit and subsequently the GMES Bureau, in charge of building a European space based earth observation programme, known today as Copernicus. After spending 5 years in the Private office of the Commissioner in Tax policy, he returned to the Taxation and Customs DG as Director in charge of Direct taxation, Economic analysis and Evaluation.

Professional Highlights:

- **2014 - Director, Direct taxation, Tax coordination, Economic analysis and evaluation**, Taxation and Customs DG, European Commission.
- **2010 - Advisor**, Private office of Commissioner Semeta (Lithuanian member of the European Commission)
- **2006 - Head of the GMES Bureau**, Directorate General for Enterprise and Industry, European Commission;
- **2003 - Head of Strategic Planning and Management Unit**, Directorate General for Enterprise and Industry, European Commission; responsible for the annual and multi-year programming of the Directorate General's activities
- **1999 - Assistant to the Director General**, Budget Directorate General, European Commission.
- **1993 - Administrator**, Taxation and Customs Union Directorate General, Approximation of Legislation on Value-Added Tax Unit, European Commission
- **1989 - Lawyer** with the firm Francis Lefebvre (Paris and Brussels), specializing in European business and tax law

Education:

- **Economics and Finance**, Institut d'études politiques de Paris (1989)
- **Magistère de juriste d'affaires**, Business and Tax Law degree, l'Université Panthéon-Assas (1989)

KEITH LAWSON

Senior Counsel

Investment Company Institute & ICI Global

Keith Lawson is the senior legal counsel for tax matters for the Investment Company Institute and ICI Global. He joined the ICI in 1988. Keith and his colleagues in the tax group are responsible for all tax matters affecting funds and their investors both within the U.S. and globally.

For many years, Keith has been involved in international tax issues at the OECD. Presently, representing ICI Global, Keith chairs the Business Advisory Group to the OECD's projects on the Common Reporting Standard ("CRS")



for the Automatic Exchange of Information (“AEOI”) and on Treaty Relief and Compliance Enhancement (“TRACE”). Previously, he was a member of the OECD’s Informal Consultative Group on the taxation of Collective Investment Vehicles.

Prior to joining the Institute, Keith was a tax associate with the Washington, D.C. law firm of Miller & Chevalier. He also served as the law clerk to Chief Judge Theodore Tannenwald, Jr. of the United States Tax Court and worked for the U.S. Senate Judiciary Committee. Keith graduated with highest honors from The National Law Center of George Washington University in 1982, where he was the Notes Editor on the Law Review. He received his undergraduate degree, summa cum laude, from Western Maryland College in 1979, with a double major in Political Science and Economics.



FRANCIS WEYZIG

Senior Policy Advisor

Oxfam Novib

Francis Weyzig is senior policy advisor at Oxfam, based in the Netherlands. He is a member of the European Commission expert group on automatic exchange of financial account information and of the BEPS Monitoring Group, a network of tax specialists making recommendations for global tax reform. He holds a PhD on taxation and development from Radboud University Nijmegen and published various peer-reviewed articles and book chapters on taxation of multinational firms, financing for development, and corporate responsibility.

As a researcher, he assessed spillover effects of national tax policy on developing countries for the Dutch and Irish governments. Mr. Weyzig previously worked as research manager for the Sustainable Finance Lab, a Dutch network of academics that develops ideas for a more sustainable financial sector, policy advisor financial stability at the Dutch central bank, and researcher at the Centre for Research on Multinational Corporations (SOMO).



SESSION VIII

Developing Countries and Automatic Exchange of Information: How to Benefit and Comply with The New Transparency Requirements on Bank Information



ARMANDO LARA YAFFAR

Director General International Tax Affairs
Ministry of Finance and Public Credit, Mexico

Armando Lara Yaffar is currently Director-General for International Treaties, Tax Legislation Unit of the Ministry of Finance and Public Credit, Mexico. He also serves as Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters. His previous positions include Deputy Director-General for International Treaties; Director for Treaty Negotiation and Special Projects, Ministry of Finance and Public Credit; Director, Division of Legal International Procedure, Ministry of Finance and Public Credit.

Mr. Lara Yaffar holds a Bachelor's Degree in Law, Escuela Libre de Derecho, Mexico and a Finance Degree at the Universidad Iberoamericana, Mexico. He is currently the Chair of OECD's Working Party 10 on Exchange of Information and Tax Compliance and Vice Chair in the Bureau of the OECD's Committee on Fiscal Affairs.

MONICA BHATIA

Head of Division
OECD CTPA



Ms. Monica Bhatia is the Head of the Secretariat of the Global Forum on Transparency and Exchange of Information for Tax Purposes, since 1 April 2012.

The Global Forum is the multilateral framework within which work in the area of transparency and exchange of information has been carried out by both OECD and non-OECD economies since 2000. It includes more than 100 member countries, and underwent intensive restructuring in 2009 in response to a G20 directive to combat bank secrecy. The G20 has mandated the Global Forum to carry out Peer reviews of member countries and jurisdictions of relevance against the agreed international standard.

Ms Bhatia has over 20 years of experience in the Indian Ministry of Finance and the Indian tax Administration and has held different positions in the Ministry of Finance and its Revenue Department related to international tax policy, including treaty negotiations and drafting of tax legislation. Prior to joining the Global Forum secretariat as its Head, she has served as an assessor to the Global Forum's peer reviews and well as a delegate to the Global Forum from India.

Ms. Bhatia, holds an MBA from Zicklin School of Business (CUNY), New York and an LLM from India, besides holding a Certified Public Accountant certification from the US.



MARIA JOSE GARDE

Deputy Director General for International Taxation
 Ministry of Finance and Public Administration, Spain

Maria Jose Garde is the Deputy Director General for International Taxation within the Spanish Ministry of Finance, responsible for the design of the policy regarding the tax system for non-residents, as well as for the proposal and interpretation of general tax rules. She is also responsible for the negotiation and implementation of tax treaties and exchange of information agreements, and for the work done within the OECD and the EU in taxation matters.

As Finance Inspector since 1991, she has worked in different areas of the Ministry. Prior to joining the General Directorate of Taxation she worked in the General Accounting Office in Madrid. She has also worked at the Tax Agency (Agencia Tributaria) as Head of the International Exchange of Information Unit and at the International Tax Office within the Audit Department. Additionally she collaborates with different Universities in Master Programs.

Ms. Garde is an economist by background. She received her training at CUNEF, Complutente University of Madrid.

KIM JACINTO HENARES

Commissioner
 Bureau of Internal Revenue, Philippines



Commissioner Kim S. Jacinto-Henares heads the Bureau of Internal Revenue of the Republic of the Philippines since 2010.

Previously, she served as Senior Private Sector Development Specialist at the World Bank Group (2007-2010). She also served the Philippine Government in 2003-2005 in various capacities: Deputy Commissioner for the Special Concerns Group of the BIR (August 2003 – November 2005); Governor of the Philippine Board of Investments; Chair of the Cagayan Economic Zone Authority; Director of the Power Sector Assets & Liabilities Management Corporation and National Power Corporation; and a Representative of the Secretary of Trade and Industry to the Investment Coordinating Committee.

Commissioner Henares' educational background is equally distinguished and covers both the accounting and legal professions. She obtained her Master of Laws degree major in International and Comparative Law from Georgetown University and has taken further studies in Canada's University of New Brunswick, McGill University and University of Toronto. She earned her Bachelor of Science in Commerce major in Accounting from the De La Salle University and Bachelor of Laws degree from Ateneo de Manila University.

In October 2014, Commissioner Henares was appointed as Member of the United Nations Committee of Experts on International Cooperation in Tax Matters until June 30, 2017.



ALBERT BAKER
Global Tax Policy Leader
 Deloitte LLP

Profile

Albert is Deloitte’s Global Tax Policy Leader and the National Quality & Risk and Tax Policy Leader for the Canadian tax practice. He is a Partner and member of the firm’s national Tax Executive and is currently based in Toronto. Albert led the firm’s Canadian International Tax Services practice from 1997 to 2007 and led the firm’s tax practice in Vancouver from 2005 to 2010. He was previously based out of the firm’s Montreal office.

His technical specialty is in international tax and he has over 30 years of experience in structuring mergers and acquisitions, corporate financing, and corporate reorganizations. He has acted as lead tax adviser for a number of Canadian based multi-nationals and foreign multi-nationals with Canadian operations. His industry experience includes: telecommunications, transportation, manufacturing, e commerce, services and mining.

Current Affiliations

- Council of the Canadian Branch of the International Fiscal Association (IFA); and member of the Council’s communications sub-committee
- C D Howe Institute’s Fiscal and Tax Competitiveness Council
- University of Waterloo’s Advisory Council for the “Waterloo Centre for Taxation in a Global Economy”
- CPA Canada committees on tax policy and “confidential tax advice”

Selected Past Affiliations

- Past President of the Canadian Branch of IFA (2007-2009) and member of its Executive (2001 -2011). Albert also co-chaired the global 2009 IFA Congress which was held in Vancouver
- Board of Governors of the Canadian Tax Foundation (CTF) (2001-2004)
- Department of Finance Advisory Committee on Tax Treaty Matters (2005)
- CPA Canada-CBA Joint Committee on Taxation’s subcommittees regarding Foreign Investment Entities & Non Resident Trusts and Foreign Affiliates.

He was selected as one of the top tax advisers in Canada in the 2000 - 2014 Euromoney Legal Media Group Surveys and various International Tax Review (ITR) surveys. In 2011 and 2014 ITR recognized Deloitte Canada as the “Americas Tax Policy Firm of the Year”. In 2004 Albert was awarded the title of Fellow of the Quebec Order of Chartered Accountants (now the Quebec Order of Chartered Professional Accountants) in recognition of distinguished services rendered to the profession

JOSEPH STEAD

Senior Economic Justice Adviser
Christian Aid

Joseph Stead is Christian Aid's Senior Economic Justice Adviser, primarily focusing on the relationship between tax and development and the related EU and UK policy. He leads Christian Aid's policy on Automatic Information Exchange, Beneficial Ownership and Country by Country Reporting.

He comes from the UK civil service where he worked for both the Foreign and Home Office and among other things he worked on African economics, trade and development policy and asylum and immigration law. He has an MSc in African Politics from SOAS and is also co-chair of the board for the Jubilee Debt Campaign.

