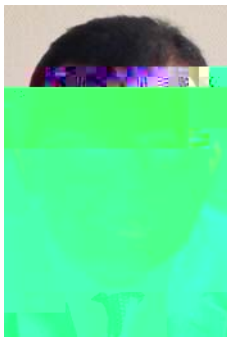




### **BIOGRAPHIES OF COUNTRY REPRESENTATIVES** (In alphabetical order of country names)



**Ulvi Yusifov** is Head of International Treaties Division of the Ministry of Taxes of the Republic of Azerbaijan. Mr. Yusifov has been a member of Azerbaijanian tax treaty negotiations team since 2003 and became the Chief Tax Treaty Negotiator in April 2009. He has participated to more than 60 rounds of tax treaty negotiations, in his capacity as head and member of the team. He is also responsible for the implementation of tax treaties and exchange of information in the Ministry of Taxes. He participates in drafting legal acts and amendments to the tax laws in his area of responsibilities.



**Syed Mohammad Abu Daud** is Additional Commissioner of Taxes of the National Board of Revenue, Ministry of Finance, People's Republic of Bangladesh. Prior to that, Mr. Daud served as Assistant Commissioner of Taxes, Deputy Commissioner of Taxes, Joint Commissioner of Taxes and First Secretary of the National Board of Revenue of the Bangladesh Ministry of Finance. He also served as the focal point to a project named "Tax



Association of Tax Administrators, 1998-2000. A member of the Tax Negotiations Committee, Ms. Walcott-Denny represented Barbados

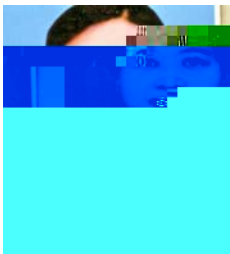
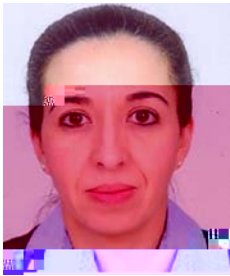
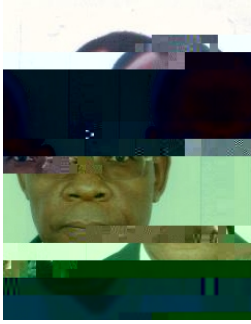




**Hesham Ismail Abdelmonem Khodair** is Director, Large Taxpayer Center



**Crispin Clemence Kulemeka** has been the Deputy Commissioner General of the Malawi Revenue Authority (MRA) since 2009. Mr. Kulemeka's



various ministries and departments for over 20 years. He has won Best Civil Servant Award in 2001.

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**Adesoji Bodunde Omoyele** is Assistant Director of Taxes in charge of tax treaty matters at the Tax Policy and Legislation, Department of Federal Inland Revenue Services of Nigeria. Mr. Omoyele is also a Fellow of the Chartered Institute of Taxation of Nigeria. He holds a Bachelor of Science degree in



Baye Moussa Ndoye is Head of the Office of International Relations in charge of Tax Treaties Negotiation, Directorate General of Taxation of the Republic of Senegal. Mr. Ndoye holds a Master's Degree in Business Law and a Certificate of Tax Inspector from the University Cheikh Anta Diop of Dakar and National School of Administration of Dakar.

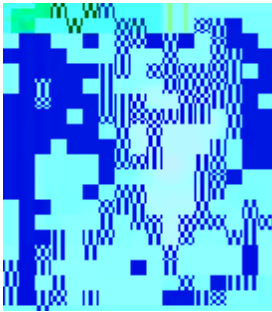
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Phensuk Sangasubana is Head of International Tax Division, Bureau of Tax Policy and Planning of the Revenue Department of Thailand. Ms. Sangasubana has worked for the Revenue Department since 1987 on various



**Alvaro Romano** is Deputy General Director at the Uruguayan Tax Authority (Dirección General Impositiva – DGI), Member of the Uruguayan tax treaties negotiating team, and Board Member of the Uruguayan Institute of Tax Studies (Instituto Uruguayo de Estudios Tributarios – IUET). He teaches postgraduate courses in several universities in Uruguay on the subjects of technical legislation and tax matters, Uruguay’s tax legislation, cross-border issues, personal income tax, and tax policy. He also authored several national and international technical articles and publications. He has been a speaker in numerous conferences on national and international tax issues and tax policy. Mr. Romano holds a Bachelor’s Degree in Accounting from the School of Economics and Administration, University of the Republic (Universidad de la República – Uruguay), postgraduate course in Tax Law from the University of Salamanca, Spain, diploma in Taxation from the Inter-american Center of Tax Administrations (Centro Interamericano de Administraciones Tributarias – CIAT).

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**Tran Thi Phuong Nhung** is a Taxation Expert at the Tax Policy Department of the Ministry of Finance of the Socialist Republic of Viet Nam. Prior to that, Ms. Tran has held position at the General Department of Customs. Her area of expertise includes: international cooperation in import and export tax, environmental protection, resources and land taxes. She holds a Master’s Degree in Economic Law and a Business Law Degree from Ha Noi National University.

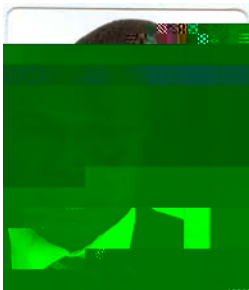
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**Berlin Msiska** is currently the Commissioner General of the Zambia Revenue Authority. Mr. Msiska reports to the Governing Board and to the Ministry of Finance and National Planning for administrative purposes and for policy purposes respectively. He further serves as an ex-officio member of the Governing Board.

He has served in the public finance sector for several years; culminating into a period of service as the first Zambian Commissioner Domestic Taxes and later as the first Zambian Commissioner General at Zambia Revenue Authority. He has also served at the International Monetary Fund (IMF) as a Resident Tax Administration Advisor for five Anglophone Countries in West Africa, based in Ghana and later for thirteen Southern Region Countries, based in Mauritius at the IMF Africa Regional Technical Assistance Centre (AFRITAC South); and as a board member in various companies.

He is a former Permanent Secretary in the Ministry of Finance and National Planning and has extensive banking sector experience at Senior Management Level. His work experience started with an Auditing career in a firm of professional Accountants.

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(ACCA) of the United Kingdom. He has over ten years experience in taxation of mining and agricultural companies as well as taxation of self-employed individuals.

Mr. Mvula holds a Bachelor's Degree in Accountancy from the Copperbelt University and later on completed the Association of Chartered Certified Accountants examinations.

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**Max Mugari** is Head of Advisory Services in the Zimbabwe Revenue Authority (ZIMRA) Legal Division. His experience include: interpreting tax law and drafting tax law legislation; negotiating tax treaties and advising on interpretation of operational treaties; and carrying out research and analysis as input into the drafting of SADC Agreement on Assistance in Tax Matters and the SADC and COMESA Model Double Taxation Avoidance Agreement. Furthermore, he has solid knowledge and experience related to the undertaking of audit of multinational enterprises, complex cases and project based cases on all issues; skills in formulating quality technical advice to both government and taxpayers and participated in the rewriting of the Zimbabwe Income Tax Act; extensive knowledge of domestic and international tax law; and tax dispute resolution skills-including preparation of court papers on tax disputes. He also served as Invest

