

BIOGRAPHIES OF PARTICIPANTS  
(In alphabetical order)

Brian Arnold





Nationale des Ponts et Chaussées (Paris), the University of Florida, the University of Pretoria, the University of Auckland, the University of Melbourne, the Vienna University of Economics and Business, Utrecht University, the Norwegian School of Management, Queensland University of Technology and London University. Dr. Harris has had a consultancy arrangement with KPMG London since 2001.

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Mansor Hassanis Director of the Department of International Taxation, Inland Revenue Board, Malaysia. Mr. Hassan has experience as a member of the Malaysian tax treaty negotiation team, the Malaysian MAP team and one of the Competent Authority's of Malaysia, Director of the Workshop on Taxation of International Transactions for senior and middle level tax officials (joint training organized by CATA and Inland Revenue Board of Malaysia) and a member of the United Nations Committee of Experts on International Cooperation in Tax Matters. Mr. Hassan holds a BBA and MBA from Western Michigan University, USA. He is a member of the Chartered Tax Institute of Malaysia and the Malaysian Institute of Accountants.

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Muhammad T. Hidayatulloh is currently serving as the Section Chief of Tax Treaty for European Region under Directorate General of Taxes, Indonesia. His responsibility includes drafting and formulating laws and regulations in the field of international taxation, tax treaty negotiation, and also managing MAP and APA cases in Directorate General of Taxes. He earned his Master Degree in Public Administration at the Faculty of Law, Kyushu University of Japan. He has participated in various training programs, including Taxation of Non-Resident by OECD (2012), International Taxation by JICA (2013), and International Taxation Academy by MOFTI Taiwan (2014).

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Kim S. Jacinto-Henares is Commissioner of the Bureau of Internal Revenue of the Republic of the Philippines. She is the head of the Philippine tax treaty negotiating team and is the Competent Authority for Exchange of Information and tax treaty matters. Ms. Jacinto-Henares served as Senior Private Sector Development Specialist, World Bank Group; International Development and Legal Consultant to various groups and projects and advocacy; Managing Director-Head, Compliance Services, Verisant, Incorporated; Deputy Commissioner, Bureau of Internal Revenue; Alternate for the Secretary of Department of Trade and Industry of the Investment Coordinating Committee, National Power Corporation, Power Sector Assets & Liabilities Management Corporation and Cagayan Economic Zone Authority; and Governor, Board of Investments. She holds a Bachelor's Degree in Law, Ateneo de Manila University; Master of Laws major in International and Comparative Law, Georgetown University; and Fulfillment of the Requirement of the Joint Accreditation Committee of the University of New Brunswick, New Brunswick, Canada, McGill University, Faculty of Law, Montreal, Quebec, Canada and University of Toronto, Faculty of Law, Toronto, Ontario, Canada.

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Lise-Lott Margareta Kana currently holds a position as the Head of the Department of

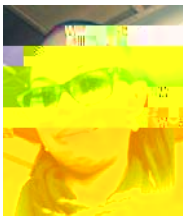


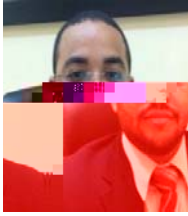
Galo A. Maldonado López is General Adviser of the Ministry of Labour of the Republic of Ecuador. He also served as the National Director of Negotiations of Agreements for the Avoidance Double Taxation and Investment's Agreements of the Republic of Ecuador. He was also until March 2014, the National Chief of the Tax Regulation Department of the Internal Revenue Service of the Republic of Ecuador. Mr. Maldonado was also a Member of the Ecuadorian Consultative Institutional Committee for the analysis of bilateral Agreements to Avoidance Double Taxation and member of the Executive Group Work for the application of Memorandums of Understanding for the Promotion of Commerce and Investments. Mr. Maldonado served as Chief of the Ecuadorian negotiation team of the Agreements to Avoidance Double Taxation with countries such as Russia, Uruguay, China, Korea, Portugal, Singapore, Belarus, Qatar, Indonesia, United Arab Emirates, Iran and Germany. He has co-authored and published several papers on Taxation.

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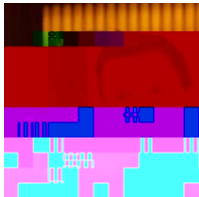


Adolfo Martín Jiménez

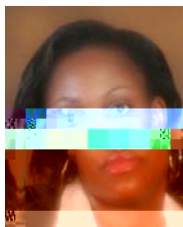
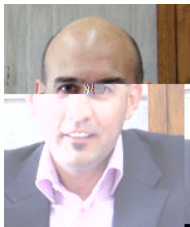


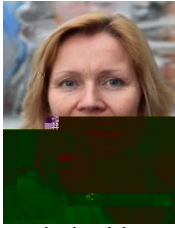


Edgar O. Morales has been working for the Ministry of Finance of the Dominican Republic since June 2003 and is currently serving as Head of the Tax Legislation Department of the Directorate General of Policy and Legislation. He also represents the Ministry in the Tax Policy Group of Central America, Panama and Dominican Republic (GTPT - its acronym in Spanish) and in the LAC-OECD Forum on Tax Policy. He is also a member of the negotiating team for Agreements to Avoid Double Taxation, and has served as independent consultant for



Carlos Protto holds a degree in accounting and a master in Taxation. He is Head of the International Tax Relations Directorate of the Ministry of Economy and Pu





Marlies de Ruyter is Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division at the Centre for Tax Policy and Administration of the OECD. Ms. de Ruyter's division functions as the Secretariat of Working Party 1, responsible for the OECD Model Tax Convention and as the Secretariat of Working Party 6, responsible for the OECD Transfer Pricing Guidelines. She was appointed Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division of the OECD's Centre for Tax Policy and Administration on 1 February 2012. In this capacity, she provides strategic leadership and analytical input to the Centre's work on transfer pricing and tax treaties. Ms. de Ruyter has over fifteen years of 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. Ms. de Ruyter, a Dutch national, holds a Masters in Fiscal Economics, obtained in 1992 from Erasmus University, Netherlands.

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Stig Sollund is Director-General, Deputy Head of Tax Law Department, Ministry of Finance, Norway. He also serves as a member of the UN Committee of Experts on International Cooperation in Tax Matters. His previous positions include Partner, Bugge, Arentz-Hansen Law Firm, Oslo; Director-General, and Head, Business and Energy Tax Section, Tax Law Department, Ministry of Finance; Partner, Arntzen & Underland, Law Firm, Oslo; Director General, Tax Law Section and Petroleum Department, Ministry of Finance; Deputy Judge, Lyngdal District Court and Legal Counsellor, Social Security Department, Ministry of Social Affairs. Mr. Sollund holds a Law degree, University of Oslo. He is Chairman, International Fiscal Association.

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