

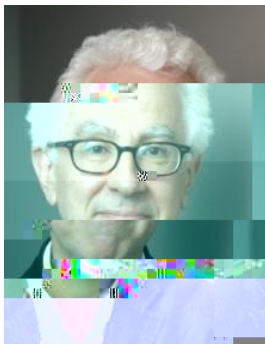
**UN Course on Double Tax Treaties: Selected Issues on Taxation of Services**  
**Panama City, Panama, 1-3 June 2015**

**BIOGRAPHIES OF INSTRUCTORS AND PRESENTERS**  
**(In alphabetical order)**



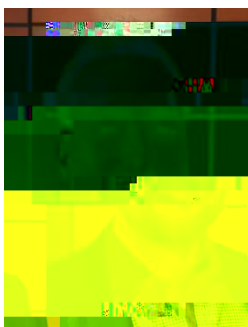
**Brian Arnold** is a Senior Adviser at the Canadian Tax Foundation. He is a graduate of Harvard Law School (J.D., 1969) and taught tax law at a Canadian law school for many years. He has been a consultant to various governments, the OECD, and the United Nations, and a Visiting Professor at Harvard Law School from 2005 to 2011. He currently teaches international tax courses at the University of Melbourne and was a Visiting Professor at New York University School of Law in 2012. He is the co-editor of the *Bulletin for International Taxation* and the principal author (with Hugh J. Ault) of “Comparative Income Taxation: A Structural Analysis”, 3<sup>rd</sup> edition, published by Kluwer in 2010. He is the author of The Arnold Report, a regular feature on the Canadian Tax Foundation website.

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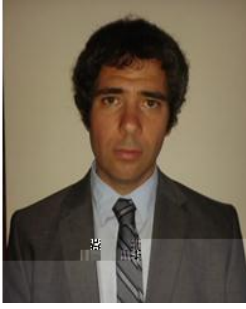
**Graeme Cooper** is Professor of Taxation Law in the Faculty of Law, University of Sydney. He also teaches at the University of Virginia (USA) and has been a Visiting Professor at New York University Law School, Harvard Law School and KU Leuven. He is also a consultant to Greenwoods & Freehills, specialist tax advisers in Sydney. He worked in the Fiscal Affairs Division of the OECD in Paris and has worked as a consultant on projects for the IMF, the World Bank, several foreign governments and a number of NGOs. In Australia, he has worked as a consultant on projects for the Australian Treasury, the Board of Taxation, the Australian National Audit Office and the Australian Taxation Office.

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**Juan Carlos Pérez Peña** works for the Mexican Ministry of Finance and Public Credit as an Area Director in the Tax Treaties Office. He holds a Bachelor of Laws degree from the Facultad Libre de Derecho de Monterrey, a Tax Specialist degree from the Universidad Panamericana and a Master of Laws degree (LL.M.) from Harvard Law School. He has been involved in the negotiation of several tax treaties and tax information exchange agreements for Mexico, and responsible for the introduction of several tax provisions as part of the Mexican Tax Reform, including the new foreign tax credit system. He also serves as Mexico’s delegate in the OECD’s Working Party 11: Aggressive Tax Planning.

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**Carlos Protto** holds a degree in accounting (Universidad de Buenos Aires, Argentina) and a master in Taxation (Ecole de Commerce Solvay, Université Libre de Bruxelles, Belgium). He is Director of International

