



UN-ITC Workshop on Administration of Tax Treaties
and Addressing Base-Eroding Payments
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Brian Arnold is a Senior Adviser at the Canadian Tax Foundation. He is a graduate of Harvard Law School (J.D., 1981) and taught tax law at a Canadian law school for 20 years. He has been a consultant to various governments, the OECD, and the United Nations, and a visiting professor at Harvard Law School from 1997 to 2000. He currently teaches international tax courses at the University of Toronto and was a visiting professor at New York University School of Law in 2001. He is the co-editor of the Bulletin for International Taxation and the principal author (with Hugh J. Ault) of *Cooperative Income Taxation: A Structural Analysis*, 2nd edition, published in 2007. He is the author of *The Arnold Report*, a regular feature on the Canadian Tax Foundation website.



Professor Ault is a professor (emeritus) at Boston College Law School. He specializes in taxation with an emphasis on international tax issues. He has been visiting professor at a number of foreign universities, most recently serving as Distinguished Visiting Professor at Aoyama Gakuin University in Tokyo, Japan. He was a Fulbright Exchange Professor at the University of Stockholm, where he received an honorary Juris Doctor degree in 1995. In 2000, he also received an honorary doctor of law degree from Katholieke Universiteit Leuven, Belgium, in recognition of his academic contributions in international and cooperative tax law.

Professor Ault has written numerous books and articles on tax issues, including the *Cooperative Income Taxation: A Structural Analysis*. He is a former Senior Advisor to the OECD's Centre for Tax Policy and Administration and Senior Visiting Fellow at the University of Stockholm Centre for Commercial Law.



Carlos Torres is a principal research associate at 54FD Tax Services. He obtained his law degree at the University of Chile and a master's degree (LL.M.) at Bueen Oor College, the University of London. Prior to joining 54FD, Carlos was a legal adviser with the International Legislation Department of the Chilean Tax Administration, responsible for tax treaty negotiation and interpretation, and for drafting direct tax legislation. Within 54FD, Carlos has been involved in various client research and government consultancy projects, and in the development of training programs for tax authorities as well as of a regular course program.

Peter Harris is a solicitor whose primary academic interest is in tax law. He is a reader at the Faculty of Law of the University of Cambridge, visiting fellow and a Tutor, Director of Studies and Fellow of Churchill College. He earned a Doctorate of Philosophy and a Master of Laws from the University in 1981 and a Bachelor of Laws (Honours) from the University of Queensland in 1975. Previously, Dr. Harris was a Senior Lecturer at the Law Faculty of the University of Sydney. From January 1981 until July 1983, he served in the Washington D.C. based position of Technical

Assistance Advisor for the Legal Department of the International Monetary Fund where he engaged in drafting income tax laws for developing countries. He continues to advise for the IMF as an external consultant. He has taught tax law (mainly as a visiting professor) at numerous universities including the University of Georgetown, the University of Sydney, the University of Leiden, (Ecole Nationale des Douanes et Chaussées, Paris), the University of Florida, the University of Alberta, the University of Auckland, the Melbourne University of Economics and



Financial instruments and was a consultant to the IFA research project on the impact of technological and financial innovation on the taxation of income and activities.

Dr. J. de Maessene is Head of Tax Treaties Unit, Centre for Tax Policy and Administration, at the Organisation for Economic Co-operation and Development (OECD). In this capacity, he is involved in all the work related to the OECD Model Tax Convention. He has worked at the OECD since 1997 and also from 1991 to 1997, when he was Principal Administrator and subsequently Deputy Head of the Fiscal Affairs Division. He has also worked with the Federal Government of Canada as Counsel in the Tax Counsel Division (Department of Justice) and as Chief, Tax Treaties (Department of Finance). He is a member of the Permanent Scientific Committee of the International Fiscal Association and a guest lecturer at the international taxation programs of the University of Leiden (Netherlands) and the University of Innsbruck (Economics and Business Administration (Austria)).