

An aerial photograph of London at sunset. The River Thames flows through the center, with the Tower Bridge prominently featured in the foreground. To the left, the Shard skyscraper stands out against the sky. The city skyline is visible in the background, with various buildings and structures illuminated by the warm light of the setting sun. The sky transitions from a deep blue at the top to a warm orange near the horizon.

WOMEN IN IFA NETWORK | RECOGNISING 100 YEARS OF WOMEN IN TAX

PROFILE BOOK

Proudly sponsored by the women of
SLAUGHTER AND MAY

THE WOMEN OF IFA NETWORK (WIN) REPRESENTS AND CONNECTS THE MANY PROFESSIONAL WOMEN WORKING IN INTERNATIONAL TAX.

As we gathered in London we were conscious that 2019 marks 100 years of women being allowed to practice in law and accountancy in many countries around the world and therefore in tax.

To celebrate the achievements of women of the past and present who have contributed to and shaped the future of women working in international tax across the profession, the WIN representatives of the IFA UK branch called upon the global WIN network to identify and recognise the leading women in their regions and local branches.

This profile book and the photo montage, which it supports, was prepared in September 2019

to mark this occasion and to celebrate the contribution of women to international tax discourse and policy development in all fields of the profession.

WIN acknowledges the considerable support of Slaughter and May who not only sponsored the Women in IFA Lounge at the London Congress but also compiled this profile book and the photo montage (displayed at the London Congress in 2019) which would not have been possible otherwise.

WIN – IFA UK Branch representatives

Sarah
Blakelock



Rhiannon
Kinghall Were



Jeanne Goulet Chair -
WIN Steering Committee



CONTENTS

4	Barbara Angus	38	Silvia Kotanidis
5	Dr Tanja Bender	39	Ine Lejeune
6	Mary Bennett	40	Sara Luder
7	Kimberley Blanchard	41	Caroline Malcolm
8	Kim Brooks	42	Yuri Matsubara
9	Patricia A Brown	43	Jane Michie
10	Marianne Burge	44	Prof Rebecca Millar
11	Prof Allison Christian	45	Yuko Miyazaki
12	Christine Cloquet	46	Peggy B. Musgrave
13	Odile Courjon	49	Prof Annett Wanyana Oguttu
14	Dr. Cecilia Delgado	50	Ifueko M. O. Okauru
16	Fiona Dillon	52	Grace Perez – Navarro
17	Prof Ana Paula Dourado	53	Carmel Peters
18	Dr. Marta Villar Ezcurra	54	Ariane Pickering
19	Tatiana Falcão	55	Prof Isabelle Richelle
20	Dame Sarah Falk	56	Danielle Rolfes
21	Prof Jennifer E. Farrell	57	Prof Kerrie Sadiq
22	Barbara A Felker	58	Rachel Saw
23	Prof Rita de la Feria	59	Lee Sheppard
24	Liesl Fichardt	60	Paula Singer
25	Prof Judith Freedman	61	Varsha Singh
26	Pamela A. Fuller Esq	62	Stephanie Smith
27	Melissa Geiger	63	Prof Miranda Stewart
28	Goh Ka Im	64	Prof Joy Svasti-Salee
29	Beatriz Gonzalez	65	Carol P. Tello
30	Jeanne Goulet	66	Vanessa Tollis
32	Tan Sri Hasmah	67	Candice M. Turner
33	Diane Hay	68	Julia Ushakova-Stein
34	Janine Juggins	69	Isabel Verlinden
35	LiseLott Margareta Kana	70	Jo Wakeman
36	Judith Knott CBE	71	Christine M.K. Wheeler
37	Prof. Dr. Juliane Kokott		OBE FEI

RECOGNISING 100 YEARS OF WOMEN IN TAX PROFILE BOOK



Barbara Angus

Global Tax Policy Leader, Ernst & Young
United States

Recognised as a leading voice in international tax policy.

Barbara Angus is EY's Global Tax Policy Leader, engaging with businesses and governments on tax policy development and implementation around the globe. From 2016 through 2018, Ms. Angus served as Chief Tax Counsel for the Committee on Ways and Means of the US House of Representatives, where she played a key role in the development and enactment of US tax reform legislation. In earlier public sector roles, she was the international tax lead in the US Treasury Department's Office of Tax Policy, serving as the US government's principal legal advisor on all aspects of international tax policy, and was on the staff of the congressional Joint Committee on Taxation. She also has over 20 years of private sector experience in international tax matters. She received a Distinguished Service Award from the Tax Foundation in 2018 and was included in the list of ten Outstanding Women in Tax published by Tax Analysts in 2016.



Dr. Tanja Bender

Professor of International Tax Law at Leiden University,
Netherlands

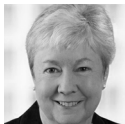
Recognised for her contribution both in private practice and in academia in the field of international tax. Tanja is also recognised as a significant promoter of the advancement of women professionals in tax.

Professor Tanja Bender (1965) is professor of International Tax Law at Leiden University since 2001. She has more than 25 years of experience in tax consultancy, first with Loyens & Loeff and from 2005-2015 as a tax partner at PWC where she advised Dutch listed companies on their international tax affairs.

Tanja is the author of numerous publications on international tax law and she has lectured and spoken at conferences in many countries. For IFA she wrote the 2003 Dutch national report on 'Trends in company/shareholder taxation: single or double taxation?' and she was a panelist on the subject II plenary panel at the IFA Congress 2011 in Paris. She was a member of the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation (Expert Group of the European Commission) and of the 'Core Group Netherlands Investment Country' of the Dutch Association of Tax Advisors (NOB). She was Visiting Professor at the University of Connecticut School of Law in 2014-2015.

Tanja holds board positions in several institutions and was nominated Top female of the year 2013 ('Topvrouw van het jaar').

Tanja was co-founder of the Doctoral Candidates in Tax Law Network, organizing seminars for PhD-candidates from across the world. She is a strong promoter of female tax professionals. She established (2008) and chaired (until 2014) the PWC Ladies Tax Event, bringing together all female inhouse tax managers in the Netherlands, providing them with tax-technical knowledge and networking opportunities twice a year.

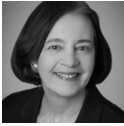


Mary Bennett

Senior Counsel at Baker & McKenzie Washington (DC),
United States

Recognised for her significant contribution to international tax endeavours in private practice, for government and at the OECD.

Mary Bennett is a Senior Counsel in Baker & McKenzie's Washington, DC office, where she has advised multinational companies on tax policy, international tax planning, and controversy matters since 1990. She chairs the Firm's Global Tax Policy Group. During the 1980's, she was the first woman Deputy International Tax Counsel of the U.S. Treasury Department, where she led tax treaty negotiations with the Netherlands and India and worked on the 1986 Tax Reform Act and its guidance. Mary also served from 2005 to 2011 as the first woman Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division of the OECD's Centre for Tax Policy & Administration, where she oversaw major updates to the OECD's *Model Tax Convention* and *Transfer Pricing Guidelines*. A graduate of Radcliffe College, Columbia Law School, and Boston University's Tax LL.M. program, Mary has written over 70 articles and spoken worldwide on international tax issues.



Kimberley Blanchard

Partner, Weil (NY), United States

Recognised for her contribution to international tax discourse in private practice where she advises clients on international mergers and acquisitions. Kimberley also lectures and publishes extensively on international tax topics.

Kim Blanchard is a Weil tax partner based in New York. Ms. Blanchard's practice encompasses a variety of largely international transactions involving corporate acquisitions and mergers, private equity and investment funds.

Ms. Blanchard has lectured and published extensively on international tax topics. She is consistently recognized as a leading Tax lawyer by Chambers USA, Chambers Global, Legal 500 US, Best Lawyers in America and other publications.

Ms. Blanchard is a former Chair of the New York State Bar Association Tax Section. She is a past President of the International Tax Institute, the author of the Tax Management Portfolio on PFICs, a "Leading Practitioner Contributor" to the Tax Management International Journal and a member of Practical Law Company's U.S. advisory board.



Kim Brooks

Professor of Law (former Dean of Law) and the Purdy Crawford Chair in Business Law at Dalhousie University, Canada

Recognised for her contribution to tax law and policy in academia with a particular focus on the impact the tax system has on social and economic change.

Kim Brooks is a Professor of Law (former Dean of Law) and the Purdy Crawford Chair in Business Law at Dalhousie University (Halifax, Nova Scotia, Canada). Her research focuses on corporate and international income taxation and aspects of tax administration and her work has contributed to three broad strands of the tax literature: using a discrete area of tax law to illuminate a larger tax concept, promoting distributive justice, and exploring how the tax system is used as an instrument for social and economic change.

She has received numerous awards for her inspirational teaching, including from McGill University, the University of British Columbia, and Queen's University, and including the 3M National Teaching Fellowship. Her numerous publications include Comparative Tax Law, "The Troubling Role of Tax Treaties" in *Tax Design Issues Worldwide*, and "International Tax Policy: The Counter-Story Presented by the BRICS" in *BRICS and the Emergence of International Tax Coordination*.



Patricia A Brown

Director of the Graduate Program in Taxation at the University of Miami School of Law, United States

Recognised for her considerable contribution to international tax in the field of tax treaty policy and interpretation and the international taxation of financial products and institutions.

After beginning her career at Cleary, Gottlieb, Steen and Hamilton, Patricia A. Brown joined the U.S. Department of the Treasury in 1994. From 1997 to 2006, she served as the Deputy International Tax Counsel (Treaty Affairs), with responsibility for the U.S. tax treaty program. During that period, she negotiated agreements with over 20 countries. She also represented the United States at the OECD, participating in the Committee on Fiscal Affairs, Working Party 1, Working Party 6, the Special Sessions on Innovative Financial Transactions and many other groups and meetings. She was the Chair of the Working Group that substantially revised the Commentary on Article 18 (Pensions) in 2005. She was also the First Vice-Chair of the UN Group of Experts on International Cooperation in Tax Matters. From 2007 to 2011, she was a Senior Advisor, Financial Transactions, for the OECD projects on collective investment vehicles and TRACE. Since 2010, she has been the Director of the Graduate Program in Taxation at the University of Miami School of Law, where she is educating and mentoring the next generation of women involved in international corporate and individual taxation. She first spoke at an IFA Annual Congress in New Delhi in 1997 and most recently at Seoul in 2018, as well as at numerous regional and other IFA events.



Marianne Burge

Deceased (1933 – 1998), United States

Recognised as a pioneer in international tax and for being the first woman to become a partner in the accounting firm of Price Waterhouse in the United States in 1973.

Mrs. Burge joined the firm as a tax consultant in 1966 and became a partner in 1973.

An international tax specialist, she served for 13 years as the managing partner of the firm's international tax services practice in New York before her retirement in 1993. She was also a member of Price Waterhouse's worldwide tax services panel and was the first woman to lead a national practice area for the firm.

An authority on income tax treaties, Mrs. Burge advised Price Waterhouse clients on all aspects of multinational taxation, including joint ventures and acquisitions. She was also a specialist in international tax issues for the insurance industry, and worked extensively with insurance companies for the firm.

Marianne authored numerous publications including "U.S. International Transfer Pricing - Tax Series"; Warren, Gorham & Lamont. "New US Model Income Tax Treaty – Kluwer Law International; "International Tax", Checkpoint Thomson Reuters.

She lived in Manhattan and was a member of numerous professional organizations. They included the United States Council of International Business, the Financial Women's Association of New York and the International Fiscal Association, where she was Treasurer and responsible for managing the finances of the USA Branch. She was a former president of the International Tax Association.

Mrs. Burge was born on June 18, 1933 in Vienna. She received a bachelor's degree and master's degree, both in modern languages, from Cambridge University in England. Marianne passed away February 25 1998 at Sloan-Kettering Cancer Center.



Prof. Allison Christians

Associate Dean (Research) and the H. Heward Stikeman Chair in the Law of Taxation at the McGill University Faculty of Law, Canada

Recognised for the depth and breadth of her influence in international tax discourse and policy through research and the publication of scholarly articles.

Allison Christians is Associate Dean (Research) and the H. Heward Stikeman Chair in the Law of Taxation at the McGill University Faculty of Law (Montreal, Quebec, Canada). Her research and teaching focuses on national and international tax law and policy issues, with emphasis on the relationship between taxation and economic development and on the role of government and non-government institutions and actors in the creation of tax policy norms.

A prolific author, her scholarly articles and book chapters include *The OECD Inclusive Framework* and “Canada Report” in *Improving Tax Compliance in a Globalized World*. Alison’s recent research focuses on the alignment of taxation with the sustainable development goals; evolving international norms of tax cooperation and competition, tax aspects of new technologies, and evolving conceptions of rights in taxation. Amongst other honours, Alison was named among the *International Tax Review’s* “Global Tax 50” in both 2015 and 2016 for her influence and impact on taxation.



Christine Cloquet

Board member, Accountancy Europe, Belgium

Recognised as a pioneer in international tax.

1974 – 1976: Tax Law studies at Ecole Supérieure des Sciences Fiscales (ESSF).

1976 - 2005: International tax practice of Peat Marwick Mitchell (presently KPMG), as from 1984 tax partner - Senior Tax Partner in Belgium. Specialisation: international corporate tax and, to a limited extent, individual tax matters in cross-border situations.

1986 – 2005: Member of the KPMG European Tax Committee and of the KPMG International Quality Control and Risk Management Committee, as worldwide coordinator for the Tax function.

1987 – to date: IFA member: served as member of the Board and of the scientific committee of the Belgian Branch and during a three-year term as Vice-President. Actively involved in the preparation of the IFA Congress in Brussels in 1987 – secretary of one of the plenary sessions.

1989 – to date : Professor at ESSF and ICHEC.

1989 – 1999: Involvement in the regulation of the title of tax advisor in Belgium.

2001 – to date: Various responsibilities at the Belgian Institute of Tax Advisers and of Accountants and Representative of the Board for International Affairs.

2003 – to date: CFE Tax Advisers Europe: Member of the General Assembly and of the Professional Affairs Committee, Vice-President and Member of the Board (2007- 2010).

2017 – to date: Member of the Board of Accountancy Europe.



Odile Courjon

Partner, Taj a network entity of Deloitte, Paris, France

Recognised for her contribution to international tax in private practice in the field of indirect taxes including environmental taxes, customs, excise international trade, transfer pricing and VAT.

Odile Courjon is Lawyer and tax Partner at Deloitte & Touche Paris from 1994 to 2004 – now renamed TAJ, Odile has run the Indirect Tax (VAT) department from 1994 through 2008. Her professional experience covers VAT, Excise taxes and Customs in various business areas including industry, International trade, Energy, Banking, e:business and Pharmacy.



Dr. Cecilia Delgado

Founder and Principal Partner of AFISCA SAC, Peru

Recognised for her contribution to international tax both in private practice and as an active member of many professional associations including IFA and the Peruvian Institute of Tax Law.

Founder and Principal Partner of AFISCA SAC, an independent consulting firm for professional tax advice in the legal, accounting and corporate governance area.

She is a past president of the Peruvian Institute of Tax Law (IPDT) to which she has been a Board of Directors since 2005 and of which she has been an active member since 1990.

She is vice-president of the Executive Committee of the International Fiscal Association, IFA Worldwide, representing Peru for the period 2018-2020 and a member of Peru since 2016. He is a member of the IFA through the Peruvian Group, since 1996.

She is National Rapporteur for Peru at the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR) since 2019.

In her previous work experience, she has been a Member in charge of the Tax Area of Payet Rey Cauvi Abogados (2005 - 2008) and the Olaechea Studio (1994 - 2005).

Represented Peru in the "DeSTaT Group" (2012 – 2017), a research consortium founded by the Norwegian Research Council, led by the University of Oslo, created with the aim of assessing the legal impact of the new rules on fiscal transparency (BEPS) in a sample of developing and emerging countries (South Africa, Uruguay, Uganda, Colombia, Brazil and Peru).

She was vice president of the Lex Mundi Conference of Tax Law Practices for Latin America and the Caribbean (2002 - 2005). She was professor and Director of Thesis at the Faculty of Law of the Tax Area of the University of Lima for 15 years.

She is the author of numerous articles of the specialty, published, among others, by the University of Vienna (2013), the University of Cambridge (2012), the National Society of Mining, Oil and Energy (2010) and the Peruvian Institute of Tax Law (2001, 2004 and 2007). It also has published two National Rapporteurships for Peru for the Latin American Institute of Tax Law (ILADT) (Jornadas 2004 - Ecuador and 2012 - Spain) and four National Rapporteurships by Peru for the Latin American Regional Committee of IFA (Meeting 2015 - Santo Domingo, Meeting 16 – Lima, Meeting 17 – Buenos Aires and Encuentro 20 - Panama).

In addition, she participates actively as an exhibitor, speaker or panelist in conferences of the specialty, organized by prestigious entities, such as the Peruvian Institute of Tax Law (IPDT), the International Tax Association (ITA) Group The Latin American Regional Committee of IFA, the Latin American Institute of Tax Law (ILADT) and the International Bar Association (IBA) and the International Bar Association (IBA).

She has given talks for the Directorate of Taxes and Customs Nationals - DIAN of Colombia and has been invited by the Mexican Academy of Tax Law as an exhibitor.

Cecilia is a lawyer, graduate of the University of Lima and has postgraduate studies in International Taxation from the University of Vigo, Spain.



Fiona Dillon

**Deputy Chief Tax Counsel, Australian Taxation Office,
Australia**

Recognised for her contribution to international tax representing Australia at the OECD and as chair of JITSIC.

Fiona has served in a wide range of senior international tax roles in both the public service and the private sector; in Australian and abroad. In her current role as Deputy Chief Tax Counsel with the ATO, Fiona relevantly has carriage of the ATO's international tax technical matters. Prior to this role, she served as Minister–Counsellor (Taxation) in the Australian delegation to the OECD based in Paris, where she chaired the Joint International Taskforce on Information Sharing and Collaboration (JITSIC) on behalf of the Commissioner and represented Australia in other OECD taxation initiatives. JITSIC is comprised of 40 of the world's leading national tax administrations, who come together to:

- Facilitate and operationalise the sharing of intelligence, and
- Work together to tackle operational risks in tax administration (including for example in respect of international tax residency and the migration of intellectual property).



Prof. Ana Paula Dourado

Professor of Tax Law and International and European Tax Law at the University of Lisbon, Portugal

Recognised for her contribution to the development of international tax law and policy having published widely on international, European and comparative tax law.

Ana Paula Dourado is Professor of Tax Law and International and European Tax Law at the University of Lisbon. She has acted as an expert at the legal department of the IMF, and consultant to the East-Timor Government, and has drafted and negotiated tax reforms in Portuguese-speaking countries since 2003.

She was a member of the Centre for Tax Studies at the Ministry of Finance and a delegate for Portugal in working groups for direct tax harmonization and transfer pricing forum at the European Community and in the working group for tax evasion and avoidance at the OECD. Furthermore, she has been visiting Professor in other European, American and African Universities and at the MoF training institute in Taiwan.

Prof. Dourado has published widely on international, European and comparative tax law. She is a founding member of the Group for Research in European and International Taxation (GREIT), in addition to being a correspondent for *EC Tax Review*, *Highlights & Insights*, and several other tax law journals; Member of the Reviewers Committee of *Rivista di Diritto Finanziario e Scienze delle Finanze*; Deputy Editor-in-Chief of *Revista de Finanças Públicas e Direito Fiscal*; Member of the TAXUD Platform for Tax Good Governance; Vice-President of the Institute for Fiscal, Tax and Economic Law (IDEFF); and a member of the EATLP Executive Board (2012-2017) as well as the Academic Committee (2006-2012; 2018-2020).

As of January 2018 she is the Editor-in-Chief of *Intertax*.



Dr. Marta Villar Ezcurra

Full professor of financial and tax law,
CEU San Pablo University, or a Member of the EC of IFA,
Spain

Recognised for her contribution to international tax in private practice and in academia.

Full professor of financial and tax law. Member of the EC of IFA and other academic and professional organizations (Spanish Royal Academy of Law and Jurisprudence, EATLP, among others). Lawyer practicing European and tax law in Madrid. PhD degree (*Cum laude*) from the University Complutense of Madrid. Master Degree on European Law from the Université Libre de Bruxelles. Her professional experience includes from attorney advisor in the Spanish firm J&A Garrigues and legal advisor of EU and tax law matters. External consultant of the European Commission (TAXUD). She was General Secretary of CEU San Pablo University (Provost) and served as a Visiting Professor in several Spanish and foreign universities (Georgetown Law Centre, Vienna University of Economics and Business, Université Catholique de Louvain-La Neuve, IBFD). She has published extensively on law and taxation matters.



Tatiana Falcão

Visiting Fellow at European University Institute and
Manager of the Green Fiscal Policy Network at the UN,
Brazil

Recognised for her contribution to international tax policy particularly in the area of environmental taxes.

Tatiana Falcão is a frequent contributor to the work of the United Nations, most recently acting as the manager of the Green Fiscal Policy Network at the United Nations Environment Program. She has previously worked in the secretariat of the United Nations Committee of Experts on International Cooperation in Tax Matters.

She is a fellow at the European University Institute in Florence (EUI), a member of the United Nations' Subcommittee on environmental Taxation, and a member of the BEPS Monitoring Group (BMG). As independent expert to the BMG, she has made numerous public appearances before the OECD during the BEPS Project, and most recently, at the debates concerning the tax challenges of the digitalization of the economy, to portray developing country approaches.

Tatiana's academic work, published in numerous books, articles and scientific papers, focuses primarily on international environmental taxation and the development of policies that aim to curb carbon emissions on a cross-border basis. Tatiana has a monthly column on emerging economy issues in *Tax Notes International* and is a regular commentator in international tax topics. Her most recent book *"A Proposition for a Multilateral Carbon Tax Treaty"* was published by the IBFD in 2019.

Tatiana is a graduate of the Vienna University of Economics and Business (AU, Ph.D), University of Cambridge (UK, LL.M), and New York University (USA, LL.M).



Dame Sarah Falk

Judge of the High Court, United Kingdom

Recognised for her contribution to tax law as a member of the judiciary and the private sector

Dame Sarah Falk spent over thirty years as a tax specialist at Freshfields, where she qualified as a solicitor in 1986 and became a partner in 1994. While at Freshfields she advised on the structuring and implementation of many high-profile corporate transactions internationally, for a wide range of clients in different sectors. In 2015 Sarah was appointed as a judge of the Upper Tribunal (Tax and Chancery Chamber) in the UK, which hears disputes between taxpayers and HMRC, while continuing to work in a consulting capacity at Freshfields.

She was appointed as a High Court judge in October 2018. Sarah was the first woman to be appointed direct to the High Court from practice as a solicitor, and one of very few tax specialists to have been appointed to the senior judiciary. She was awarded a DBE by Her Majesty the Queen in June 2019.



Prof. Jennifer E. Farrell

Professor and associate member of the CPA-Ivey Business School Centre for Accounting and Public Interest at Western University, United Kingdom / Canada

Recognised for her research in the field of international tax and trade laws. Winner of the Mitchell B. Carrol price at IFA's 65th Congress.

Jennifer E. Farrell is a British-Canadian legal academic. She is a law professor and an associate member of the CPA-Ivey Business School Centre for Accounting and Public Interest at Western University, and an associate research fellow at Exeter Business School's Tax Administration Research Centre. Jennifer teaches domestic and international tax law. Her research focuses on the interaction of tax and trade laws, and the tax implications arising from new technologies such as blockchain and cryptoassets. Jennifer's doctoral research, under the supervision of Philip Baker QC, won the Mitchell B. Carroll prize at IFA's 65th Congress: the first UK winner for more than 30 years. Her research *The Interface of International Trade Law and Taxation* was published by the IBFD (2013). Prior to joining Western Law, Jennifer held a Marie Curie Fellowship in International Taxation at the Vienna University of Economics and Business. In 2018, Jennifer won Professor of the Year at Western Law for her teaching in tax law.



Barbara A Felker

Chief of Branch 3 in the Office of the Associate Chief Counsel (International), Internal Revenue Service, United States

Recognised for her considerable contribution to all matters relating to the foreign tax credit in the US, including issues regarding the creditability of foreign levies, the computation of the foreign tax credit limitations, the calculation of deemed-paid taxes and associated earnings and profits, the effect of foreign tax redeterminations, and foreign currency translation.

Barbara Felker is Chief of Branch 3 in the Office of the Associate Chief Counsel (International), Internal Revenue Service. (IRS). In this position she has principal review responsibility for all matters relating to the foreign tax credit, including issues regarding the creditability of foreign levies, the computation of the foreign tax credit limitations, the calculation of deemed-paid taxes and associated earnings and profits, the effect of foreign tax redeterminations, and foreign currency translation. She supervises the production of regulations, technical advice memoranda, revenue rulings and revenue procedures, and private letter rulings, and provides advice in audit and litigation matters, in this subject area.

Before joining the IRS in 1987, Ms. Felker was an associate in the tax department of the Washington, D.C. law firm of Hogan and Hartson (now Hogan Lovells). She graduated with honors from Harvard Law School and Princeton University (Woodrow Wilson School of Public and International Affairs).



Prof. Rita de la Feria

Professor and Chair of Tax Law, University of Leeds;
International Research Fellow at the Oxford University
Centre for Business Taxation United Kingdom / Portugal

Recognised for her contribution to both VAT design and tax avoidance, she has also published more broadly on such issues as EU tax harmonisation, international corporate tax reform, and tax fraud.

Rita de la Feria is Professor and Chair of Tax Law at the University of Leeds, and an International Research Fellow at the Oxford University Centre for Business Taxation. She has published widely on international tax issues, and whilst she is best known for her research contributions into both VAT design and tax avoidance, she has also published on such issues as EU tax harmonisation, international corporate tax reform, and tax fraud. She was legal adviser to the Portuguese Government (2011-2012) and to the Government of Timor-Leste (2015-2016) on their respective tax reforms and has also been directly involved in various other tax reform initiatives around the world, some of which were under the auspices of the IMF. She features regularly in general media outlets to discuss global tax policy developments, and worked with the *BBC* and the *Guardian* to provide expert analysis regarding the “Paradise Papers” leaks (2017). She was listed for two years running (2015-2016) in the Global Tax 50, by the *International Tax Review*, as one of the most influential tax people in the World; and was co-recipient of the 2016 Outstanding Women in Tax Award, awarded by the *Tax Analysts*.



Liesl Fichardt

Partner, Quinn Emanuel Urquhart & Sullivan LLP,
United Kingdom

Recognised for her contribution in managing and resolving complex international and cross-border tax investigations and disputes.

Liesl Fichardt is a partner specializing in complex international and cross border Tax Investigations and Disputes. She joined the firm's London office in 2017. Prior to joining the firm, Liesl was the head of the Tax Investigations and Disputes practice at Clifford Chance. She is one of the leading experts in complex international tax disputes, and she has considerable court and tribunal experience which includes conducting cases in the Tax Tribunal, the courts of appeal and the Court of Justice of the European Union.

Liesl advises on all areas of international tax disputes including raids by tax authorities, organizational and reputational risk issues, complex investigations, strategic discussions with tax authorities, settlement of disputes and litigation.

Liesl is top rated in the Chambers and Legal 500 directories and is listed in International Tax Review's Tax Controversy Leaders as one of the top tax specialists in the UK, as well as their Women in Tax Leaders Guide, 2020 Edition. She was also selected by The Lawyer in their 2019 Hot 100 list of lawyers and has been recognized by Who's Who Legal: Corporate Tax 2019. Liesl is former Chair of the British Branch of the International Fiscal Association and also sits on the International Taxes Committee of the Law Society of England and Wales.



Prof. Judith Freedman

Pinsent Masons Professor of Tax Law and Policy, Oxford University Faculty of Law, United Kingdom

Recognised for her considerable contribution to tax teaching, research and tax policy.

Judith Freedman is Pinsent Masons Professor of Tax Law and Policy, Oxford University Faculty of Law. Judith worked at Freshfields and the LSE before moving to Oxford, where she was the first holder of the Chair in Taxation Law, from 2001-2019. She was involved in setting up the Oxford University Centre for Business Taxation, the Oxford MSc in Taxation and Oxford Women in Law. She now has a part time role but continues to write and teach. She is a member of the IFS Tax Law Review Committee, contributed to the Mirrlees Review of Taxation, and has been on several government committees including the Aaronson GAAR Study Panel. Judith is joint editor of the British Tax Review and on the editorial boards of several other journals. She has spoken on IFA Congress Panels on tax and accounting and on GAARs. She was awarded a CBE for tax research, is a Fellow of the British Academy and is an honorary fellow of the CIOT.



Pamela A. Fuller Esq

**Of Counsel Royse Law CA / Tully Rinckey PLLC NY,
United States**

Recognised for over two decades experience in international tax law practice in New York, Ms. Fuller provides sophisticated tax planning services across many industry sectors, including software and emerging digital technologies; financial services; real estate; healthcare/pharmaceutical; construction/engineering; energy; and retail.

With over two decades experience in international tax law practice in New York, Ms. Fuller provides sophisticated tax planning services across many industry sectors, including software and emerging digital technologies; financial services; real estate; healthcare/pharmaceutical; construction/engineering; energy; and retail.

Ms. Fuller is Chair of the American Bar Association's Tax Policy Committee in its proactive Tax Section, and Vice Chair of the International Tax Committee, within its International Law Section. She also serves on the steering committees of both the New York State Bar's *Global Law Week* (held in Manhattan biannually), and New York-IFA's 2027 IFA Congress. Ms. Fuller serves on the International Tax Advisory Board of TaxLaw360, and as a technical editor for the BNA International Tax Portfolios. She has also served as a Session Rapporteur for the International Bar Association's Tax Committee.

Ms. Fuller frequently speaks at various CLE tax seminars in the U.S. and abroad. She began her tax law career at the United States Tax Court, serving as Attorney Advisor to that court's Chief Judge for three consecutive two-year terms.



Melissa Geiger

Partner, Head of International Tax and Policy, KPMG,
United Kingdom

Recognised for her contribution to international tax both in private practice and as Global Head of Tax of a significant multinational.

Melissa Geiger, Head of International Tax and Policy at KPMG UK became an accountant by accident having originally planned to be a geography teacher.

Melissa joined KPMG in Bristol as a graduate trainee and climbed the grades to become the firm's youngest female equity partner in 2008, recently returning to KPMG after three years as Global Head of Tax at GlaxoSmithKline where she was accountable for setting, directing and delivering on GSK's worldwide tax strategy.

Her strategic role at GSK put her at the forefront of developing real-time commercial responses to fundamental shifts in the tax landscape as a result of the OECD BEPS project. Operating at the point where politics and policy collide with commercial decision making, Melissa has given evidence to senior government officials and politicians including the Australian Senate, the Chinese Government and the Bank of England.

Since returning to practice Melissa's key focus has been on US Tax Reform and, more recently, on responses to the tax challenges posed by an increasingly digitalised economy. A planner and a pragmatist, Melissa combines strong strategic thinking with deep technical understanding to guide multinationals in preparing for a digital future.

Melissa is married with two young children and sits on the Boards of British American Business and the tax charity TaxAid.



Goh Ka Im

Head of the Tax and Revenue Practice Group of Shearn Delamore & Co, Malaysia

Recognised for her contribution to international tax in private practice.

Ms. Goh Ka Im graduated with an LL.B (Hons) degree from Bristol University, UK and was called to the Bar of England and Wales as a member of Gray's Inn. She was admitted as an advocate and solicitor of the High Court of Malaya in 1988 and the Supreme Court of Singapore in 1994.

She is the Head of the Tax and Revenue Practice Group of Shearn Delamore & Co. with over 31 years experience in all areas of Tax and Revenue law having appeared extensively before the various levels of courts in Malaysia including the highest court, the Federal Court.

She was a Past Chair of the Tax Committee of the Inter Pacific Bar Association and is the Malaysian Jurisdictional Editor of the International Tax Planning Association. She has presented papers at numerous international and national tax conferences as well as contributed to books and other publications on tax.



Beatriz Gonzalez

Deceased, Argentina

Recognised as a pioneer in international tax and for her contribution to the development of WIN in Latin America

She was also a member and then Chair of Argentina's Federal Tax Court as early as 1978. She recently passed away, and we remember her with this words: *Beatriz was a strong woman in a world then dominated by men, who never repressed her frankness, who knew how to advise wisely and who always accompanied her creativity with such a sense of humour that she just had to pick one side of any discussion, in order to change boredom into fun.*

In addition to that, in 2017 Argentina hosted the first WIN Tea during a Latin American Regional Meeting. At that moment the LinkedIn WIN Group posted some important facts:

From May 31st to June 2nd, the 9th IFA Latin American Conference was held in Buenos Aires, close to the Women's Bridge (icon of the meeting) and in the neighbourhood of Puerto Madero, which since its creation has received in its streets and parks, the names of talented and committed women who make our genre proud.

In this context it was only natural to have a huge women participation: besides more than a 35% share of women in the Conference registration, there were also an important share of women both in the Organizing Committee and the Panels,

Accordingly, we held the first WIN Meeting in a Regional Conference, and the first WIN Meeting in Latin America, which took place on June 1st.

More than 50 women attended, and most of them agreed to exchange their e-mail information for networking purposes.



Jeanne Goulet

Founder, Byram River Consulting LLC, United States

Recognised for her contribution in private practice and later in the tax function of a multinational, being the first woman executive and tax director in 1986. Jeanne together with Carol Tello were founding members of the Women of IFA Network (WIN) in 2012.

Jeanne Goulet became the first woman executive and Tax Director in the Treasury function at International Business Machines Corporation (IBM) in 1986.

Jeanne Goulet is a CPA and initially worked at Arthur Andersen & Co. in NYC. She then joined IBM in 1978. After retiring from IBM in 2003, Jeanne joined a mid-sized CPA firm to develop a technology tax practice. Jeanne is now at Byram River Consulting LLC, and is advising young non-U.S. technology companies who are coming to the U.S. to expand their business.

An international tax specialist, Jeanne participated at the OECD in the Technology Technical Advisory Groups, (TAG – December 2000 Report), which contributed to the OECD report “Taxation and Electronic Commerce – Implementing the Ottawa Taxation Framework Conditions – 2001. In addition, she represented IBM in various industry groups with respect to the Tax Reform Act of 1986 as well as subsequent legislation.

Jeanne has been a member of numerous professional organizations and has been a member of the International Fiscal Association (IFA) since 1982. She has attended 25 congresses starting with the 1982 Congress in Montreal, Canada. Jeanne was secretary of the Executive Committee (EC) of the US Branch of IFA while at IBM and is now a WIN representative on the EC of the US branch. Jeanne was on the e-Commerce panel at the 2001 San Francisco Congress.

Jeanne and Carol Tello were founding members of the Women of IFA Network (WIN). In 2012, at the Boston Congress Jeanne and Carol noted how difficult it was to meet other professional women from around the world. To solve this problem, they decided to sponsor a Women's Tea in Copenhagen in 2013. In 2014 Ana Claudia Utumi, of Brazil, joined the sponsorship group for the Mumbai 2014 and Basel 2015 Congresses. In 2016, the WIN Tea became an official IFA event and was added to the program. It was also part of the program for both the 2017 Rio de Janeiro and 2018 Seoul congresses.



Tan Sri Hasmah

Head, Tax Reform Committee, Malaysia

Recognised for her contribution to the development of tax policy and the reform of taxes in Malaysia.

Tan Sri Hasmah Binti Abdullah was the Director-General of Inland Revenue and Chief Executive Officer of the Inland Revenue Board of Malaysia (IRBM) from 2006 to 2011. During her tenure at the IRBM, she oversaw policy changes and improvements to the IRBM's service delivery system, including the introduction of e-filing which helped to speed up the processing of taxpayers' tax refunds.

In September 2018, Tan Sri Hasmah was appointed by the Government of Malaysia to head Malaysia's newly-established Tax Reform Committee, which has been charged to review and reform the country's existing tax system. The committee will also study the taxation of the digital economy, seek to reduce the existing tax gap, address tax leakages and explore new sources of revenue.

Tan Sri Hasmah presently sits on the board of various companies and organisations.



Diane Hay

Special Advisor, PwC, United Kingdom

Recognised for her significant contribution to international tax in civil service and in private practice specifically in the field of transfer pricing, Mutual Assistance Procedure and international tax dispute resolution.

Diane's career in international tax goes back to a previous challenge to the arms-length principle in the 1990's when California tried to introduce worldwide formulary apportionment. Diane led the HMRC team that went to the US Supreme Court as well as proposing retaliatory action against the US under the US/ US treaty.

At the same time she wrote the paragraphs of the 1995 OECD Guidelines that set out the deficiencies of formulary apportionment and which are still there today in the 2017 version.

She remained at HMRC until 2009, mostly as Deputy Director of International Tax and UK Competent Authority, and litigated the UK's first substantive transfer pricing case, DSG Retail.

She now works for PwC, advising clients on transfer pricing and DPT disputes, alongside MAP and APA projects and co-leads their Global MAP group.

Diane has been a member on the IFA UK Branch Committee since she was at HMRC and was the UK Rapporteur in 2013.

In 2017 she was named as one of the 10 Outstanding Women in Tax by Tax Analysts in their first ever list.



Janine Juggins

EVP Global Tax & Treasury, Unilever, United Kingdom

Recognised for her contribution to international tax discourse as it concerns multinational companies.

Janine graduated in French with German from Manchester University and subsequently trained as a Chartered Accountant with KPMG in London. She has over 30 years international corporate tax experience gained with companies in the engineering, energy, mining and consumer goods sectors. In 2013 Janine became the Executive Vice President of Global Tax at Unilever, joining from Rio Tinto where she was Global head of Tax. In 2016 she became Chair of the CBI Tax Committee, and in 2018 Unilever Group Treasurer. Janine has presented at numerous conferences to share the practical perspectives of a multinational company in the areas of tax and development, international tax reform, the tax policy and design considerations of natural resources taxation regimes, and on the subject of tax transparency, and contributed a chapter to the IMF book *International Taxation and the Extractive Industries* published in 2016.



LiseLott Margareta Kana

Head of international taxation,
Internal Revenue Service, Chile

Recognised for her contribution to international taxation as a skilled treaty negotiator, tax teacher and significant contributor to the International Fiscal Association.

Liselott Kana is a graduate from Stockholm University, in 1984 she obtained a Master of Law degree from London School of Economics. She worked in London for Arthur Andersen & Co until 1989, since 1990, she has been involved as a public official with international issues in Chile. In 1997, she was appointed Head of international taxation in charge of negotiating taxation treaties at the Revenue agency and has been in charge of over 35 tax treaty negotiations. She was a member of the permanent scientific committee of IFA until 2008 and a founder and president of the IFA branch of Chile in 2004. She has also been a president of IFA Latin America and a member of the United Nations Committee of tax experts until 2017. She is a delegate for Chile to the taxation work at the OECD and participates frequently in conferences and seminars around the world. She also teaches international tax at the Catholic University in Santiago and at the Vienna Akademie der Wirtschaftstreuhänder in Austria. She is a Honorary Member of IFA.



Judith Knott CBE

Retired, previously Director,
Business International, HMRC, United Kingdom

Recognised for her contribution to international tax discourse in the civil service.

Judith Knott CBE was a civil servant specialising in tax for over 25 years. She first became involved in international tax as Head of Corporate Tax in HM Treasury (2004-7), where she was involved in some of the big litigation cases involving European law and the tax policy changes that followed. In 2009 she became Director of the first international tax unit to be set up after HMRC was formed – Business International – and in this role was a member of the UK IFA committee. As her responsibilities expanded, Judith continued to lead HMRC's input into reform of the UK's international tax structure (2009-2012), and then into the OECD BEPS project.

Since her retirement in 2016, Judith has blogged on topics including German tax avoidance and US tax reform. She now also has an opportunity to pursue her interest in languages, and is learning Estonian.



Prof. Dr. Juliane Kokott

Court of Justice of the European Union, Luxembourg

Recognised for her contribution to the development of international tax discourse in the areas of direct and indirect tax, as a member of the CJEU and as Deputy Judge for the Federal Government at the Court of Conciliation and Arbitration of the Organization for Security and Cooperation in Europe.

Professor Juliane Kokott holds the position of Advocate General at the Court of Justice of the European Union. Since October 2003, she has been responsible for approximately 1100 cases and has delivered more than 520 opinions, including around 135 on taxation. The latter cases concerned matters dealing with direct and indirect taxation, especially VAT, as well as state aid and internal market issues. Prior to joining the Court, Juliane was a professor at the universities of Augsburg, Heidelberg, Düsseldorf and St. Gallen. She was also a visiting professor at Berkeley Law. Juliane is a graduate of the universities of Bonn, American University/Washington D.C., Heidelberg and the Harvard Law School. She has authored and co-authored a broad variety of publications on European law and public international law, as well as on international and European tax law. She is currently working on an English updated version of her book on the Tax law of the European Union (2018). Moreover, Juliane has actively initiated and organized several high-level expert conferences and symposia. She also co-chairs a Study Group of the International Law Association (ILA) on international tax law (fundamental rights; jurisdiction) together with Prof. Dr. Pasquale Pistone/IBFD.



Silvia Kotanidis

Policy analyst, European Parliament's Research Service, Belgium

Recognised for her contribution to international taxation and EU tax law both in private practice and in civil service

Silvia Kotanidis is a tax lawyer of Italian and Greek descent specialising in VAT and other indirect taxes. Silvia has held positions in the private and public sectors. As case handler in the European Commission's Directorate-General TAXUD, Silvia monitored and enforced the correct implementation of EU legislation in Member States by starting infringement procedures and liaising with national authorities in multiple ways. In the private sector, Silvia served as Research Associate at the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, and later was Counsel with PricewaterhouseCoopers in Brussels as expert in EU litigation / policy and providing international VAT consulting. Currently, Silvia is policy analyst in the European Parliament's Research Service (EPRS), covering a range of EU topics, in particular constitutional affairs (including Brexit aspects). Silvia has an extensive academic background in taxation and EU law, including an LL.M. in International Taxation (Leiden), a Master in EU law (London) and a PhD in EU tax law (Bologna/Strasbourg).



Ine Lejeune

Attorney, Bar of Ghent, Belgium

Recognised for her contribution in private practice in international tax specifically in global indirect tax policy and dispute resolution and litigation services.

Following her retirement as Partner from PwC Legal's tax policy and litigation practice, Ine is an independent attorney and Ph. D. candidate researching in the area of VAT. Ine continues to publish, teach on VAT and global VAT policy and contribute to the work of the OECD and the EU Commission as an expert. She is often called upon to speak at conferences and is a member of the editorial board of the International VAT Monitor of the IBFD.

Prior to her retirement, Ine provided Indirect Tax Policy services to the EU Commission and EU Parliament, EU and non-EU Governments (UAE, GCC, China and India) and Tax Administrations globally. Ine assisted the Belgian government and private sector clients with tax disputes before courts in Belgium, Italy, Poland, Spain, the Netherlands, Croatia, Romania, the UK, Ireland, Lithuania, and before the European Court of Justice (e.g. on fixed establishment (ARO Lease), discount vouchers (Elida Gibbs)). Her practice also extended to the filing of complaints with the European Commission resulting in infraction procedures resolving litigations following changes of the Member State's law. She has contributed to global comparative research on best practice VAT/GST systems and authored more than 100 articles and more than 30 books on Belgian, EU and global VAT/GST.



Sara Luder

Head of Tax, Slaughter and May,
United Kingdom

Recognised for her contribution to international tax in the field of large and complex cross-border transactions.

Sara has led the Slaughter and May tax practice for nine years. She is a high profile tax adviser and is listed as a leading individual for UK tax in all the major directories. Sara is a regular speaker at international tax conferences, having spoken recently on topics including the tax treatment of the digital economy and the implications of ATAD and US tax reform on M&A.

She also contributes to the tax debate by writing articles for tax and non-tax publications on issues facing multi-national and national corporates alike. Sara's practice has focused on large international transactions, particularly mergers and acquisitions, demergers and corporate reconstructions, as well as cross-border structured and asset finance. Sara also provides tax consultancy and tax disputes advice to her clients on domestic and international tax issues.



Caroline Malcolm

Head of the OECD's Blockchain Policy Centre,
Australia

Recognised for her work at the OECD in the development of international tax policy working on the establishment of the Global Forum on tax transparency, the Tax Inspectors Without Borders initiative, delivering the OECD's 2018 Interim Report on the tax challenges raised by digitalisation and leading the OECD's Blockchain Policy Centre.

Caroline has been working on international tax matters for the past 15 years, starting her career at the Australian Government Solicitor, and for the last decade, at the Organisation for Economic Cooperation & Development (OECD). At the OECD, she joined the small team establishing the Global Forum on tax transparency, working with jurisdictions including Switzerland, Russia, Jersey and Bermuda. In 2012, Caroline went on to establish the Tax Inspectors Without Borders initiative (TIWB) to build tax audit expertise in low-capacity countries, including the negotiation of a partnership with UNDP to expand TIWB globally. Caroline became the Senior Advisor to the OECD's Tax Director during the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, and was responsible for delivering the 2018 Interim Report on the tax challenges raised by digitalisation to the G20. Today, Caroline's role includes exploring emerging issues such as the tax treatment of crypto-currencies across the world.



Yuri Matsubara

Professor of tax law (tenured), School of
Commerce, Meiji University, Tokyo, Japan

Recognised for her contribution to academia and international tax discourse in the areas of Japanese domestic and international tax law policy.

Yuri Matsubara is a tax law professor in Japan. After graduating from the University of Tokyo (LL.B.) and the Graduate School of Law and Politics at the same University (LL.M. in public law) she studied at Leiden University (LL.M. in international taxation) in the Netherlands with Prof. Dr. Kees van Raad (2000-2001). Subsequently she undertook further study in Germany (2001-2005) and spent 4 months as a guest researcher at the Vienna University of Business Administration in Austria hosted by Prof. Prof. Dr Dr h.c. Michael Lang (2005) and obtained from the University of Munich her PhD (Dr. iur.) supervised by Prof. Dr. em. Moris Lehner (2006). Since 2007 she has held a full-time chair of taxation law at Meiji University in her native town in Tokyo. In addition to her academic carrier, she worked from April 2010 till March 2017 as a part-time researcher at the Tax Litigation Bureau in the Japanese Ministry of Justice. Since April 2016 she has been a member of the fiscal committee in the Tokyo Metropolitan Government.

Her research areas include Japanese domestic tax law and international taxation (especially direct taxation) in general and extending to group taxation, tax procedure law, tax accounting and transfer pricing. She was a branch reporter of Subject II (the Future of Transfer Pricing) at IFA Rio Congress (2017). She also teaches international students in English in the summer program “law in Japan” at the Meiji University. Her native language is Japanese, but she can speak English and German fluently. Although her native language is Japanese, Yuri is fluent in both English and German. Yuri writes about Japanese taxation law both in Japanese and western languages.



Jane Michie

Global Head of Tax, BHP, Australia

Recognised for her contribution to international tax discourse as an advocate and leading tax executive in multinational enterprise.

Jane Michie is the Global Head of Tax at BHP, a world leading resources company.

Jane has over 27 years of experience in tax. Prior to joining BHP, Jane was Global Head of Tax at an investment bank (Macquarie Group Ltd) and before then, she worked in law firms in Sydney, London and Edinburgh.

Jane has extensive experience in international tax, including through her contribution to international tax advocacy.

Examples include:

- Tax Transparency: under Jane's leadership, BHP has established itself as a leader in tax transparency through its disclosure practices. Also, Jane has contributed to the development of global standards on tax transparency eg. B Team Tax Principles and GRI standards.
- International Tax Reform: Jane has contributed to the development of international tax rules, at country and international level. For example, she is leading BHP's response to the OECD's proposals on the taxation of the digital economy.



Prof. Rebecca Millar

Professor of Law at the University of Sydney Law School, Australia

Recognised for her contribution to comparative tax law research on 'place of taxation' rules – the international tax rules of VAT/GST and for assisting countries with the design, drafting, and implementation of indirect tax laws.

Rebecca Millar is a Professor of Law at the University of Sydney Law School. The primary focus of her comparative tax law research is on 'place of taxation' rules – the international tax rules of VAT/GST. She has published extensively in this area, including as a co-author of the 2013 edition of Cockfield, Hellerstein, Millar, and Waerzeggers *Taxing Global Digital Commerce* (Kluwer Law International). She is a pro bono academic advisor to OECD Working Party No 9 (WP9), in which capacity she has made significant contributions to the development of the *International VAT/GST Guidelines* and to the subsequent work of WP9. She also has extensive experience assisting countries with the design, drafting, and implementation of indirect tax laws. Amongst other Australian roles, she was on the panels of experts for the Board of *Taxation's Review of the Application of GST to Cross-Border Transactions* (2010). Prior to becoming an academic, she worked in practice for ten years.



Yuko Miyazaki

Justice of the Supreme Court of Japan

Former partner at Nagashima Ohno & Tsunematsu, Japan

Recognised for her contribution to tax law in the judicial branch and the private sector

Yuko Miyazaki has been a Justice of the Supreme Court of Japan since 2018. Before her appointment as a Justice, she was renowned as a prominent lawyer, practicing primarily in the areas of taxation and general corporate, with a particular emphasis on international taxation and tax litigation. She has been a long-time member of the International Fiscal Association (IFA), was occasionally invited as panelist for IFA's Congresses, and notably, she served as a member of the IFA Executive Committee from 2013 to 2017. After being admitted to the bar in Japan in 1979, she joined and remained with Nagashima, Ohno & Tsunematsu (and its predecessor firm, Nagashima & Ohno), except for a two-year period from 1984 to 1986 during which she worked for the Legal Department of the World Bank in Washington, D.C. as Counsel. A graduate of the University of Tokyo (LL.B.) as well as Harvard Law School (LL.M.), she contributed to tax education as a visiting professor of the University of Tokyo School of Law from April 2004 through March 2007, teaching taxation of financial transactions/products and international taxation. Her public activities also include serving as a member of the Industrial Structure Council (Industrial Finance Committee) under the Ministry of International Trade and Industry; a member of the Taxation Committee of the Japan Federation of Bar Associations; a Visiting Professor at Kyoto University Law School; a Japan Bar Examiner; and a member of the Management Advisory Council for the University of Tokyo School of Law.



Peggy B. Musgrave

Deceased (1924 – 2017)

United Kingdom / United States

Recognised for her considerable contribution in the field of public finance both in theory and in practice and her scholarship in the field of the taxation of foreign investment.

University of California, Santa Cruz - Obituary

Professor Emerita Peggy B. Musgrave died in New Jersey, at the age of 93. Born in Maldon, England in 1924, Peggy's parents, Herbert and Blanche Brewer, were of modest means. Her father, however, was a self-taught intellectual; one whose writings had attracted the attention of George Bernard Shaw and Sir Norman Angell, among others. Surrounded, as she was, by his books on science, natural history, and philosophy, it was inevitable that her own intellectual curiosity would lead her to pursue a life of academic research and scholarship; she wasted no time. At the age of eleven, she passed the entrance examination to the local Grammar School, and at eighteen matriculated to Cambridge University, the first student from her school to have done so; in celebration, the school was given a holiday.

Unfortunately in 1944, in the midst of WWII, Peggy's approaching Cambridge graduation was short-circuited by conscription into war service. Consequently, she served in the American OSS until the end of the war, in London, and it is there that she met and married a fellow OSS officer, and moved to the U.S.

Following a stint at the United Nations Food and Agriculture Organization, Peggy concurrently completed her B.A. and M.A. in economics at American University in Washington D.C., and shortly thereafter an economics PhD. at Johns Hopkins; her thesis was published in book form. Also, during this time she worked as a summer intern at both the Federal Reserve and the International Tax Division of the Treasury Dept.

She began her professional life as a senior research associate at Columbia University and a member of a study group on economic integration in Common Markets headed by Prof. Carl Shoup. The mid-sixties found her teaching international economics at the University of Pennsylvania, where she had been appointed as an assistant professor. It was at this point that Peggy was with her second husband, soul-mate and love of her life, Richard A. Musgrave, who was then teaching at Princeton University. Now together, they moved to Cambridge, MA., where he had taken up the H.H. Burbank Professorship in public economics at Harvard. Peggy then joined the International Tax Program at the Harvard Law School where she produced further publication.

Peggy continued her academic career, first as an associate and then full professor at Northeastern University in Boston; and it was at this point that she and Richard, full-bore academic collaborators, were invited to San Francisco as visiting Ford Research Professors at Berkeley; and while working at Berkeley, the University of California offered the professorship at Santa Cruz. She served at UCSC until 1992, and was heavily involved in both teaching and administration. She was provost of Crown College at UCSC from July 1, 1987-1989.

Her husband, the noted scholar on public finance, then retired from Harvard, also spent two years as an adjunct professor at UCSC. He died in 2007 at the age of 96.

Peggy's economics scholarship followed from her principal interest in the taxation of foreign investment; a subject concerning which she testified at several Congressional hearings; and about which she wrote a white paper for the Senate Foreign Relations Committee.

She was a member of the American Economic Association, the National Tax Association, and was an Honorary member of the International Institute of Public Finance; as well, an honorary board member of the Center for Economic Studies at the University of Munich.

The International Institute of Public Finance (IIPF) created the "Peggy and Richard Musgrave Prize" in 2003 to honor and encourage younger scholars whose work meets the high standards of scientific quality, creativity and relevance that has been a mark of the Musgraves' contribution to public finance.



Prof. Annett Wanyana Oguttu

Professor of tax law, Department of Taxation and African Tax Institute, University of Pretoria, South Africa

Recognised for her contribution to academia and international tax discourse in the areas of BEPs and offshore tax avoidance as it relates to South Africa.

Annet Wanyana Oguttu is professor of tax law, Department of Taxation and African Tax Institute, University of Pretoria. She holds a Doctorate in tax law. Sole authored *“International Tax Law: Offshore Tax Avoidance in South Africa”*; co-authored *“Tax Law: An Introduction”*, contributed several book chapters and published many articles. She’s a rated researcher of South Africa’s National Research Foundation; member of the Davis Tax Committee that assessed South Africa’s tax system (chaired BEPS and corporate tax subcommittees); Commissioner of South African Law Reform Commission, UNDESA’s “Expert Group member” that developed a double tax treaty course. She wrote: IFA’s 2017 report on “Assessing BEPS origin, standards and responses in South Africa”; UNECA’s 2017 report on “BEPS in Africa”, UNECA’s 2015 report on “Domestic Revenue Mobilisation in Africa - South Africa”. She is Board President of South African Institute of Tax Practitioners; board member of IFA South Africa branch and African Tax Research Network.



Ifueko M. O. Okauru

Executive Chair of Nigeria's, Federal Inland Revenue Service and Joint Tax Board from 2004 to 2012, Nigeria

Recognised for her contribution to tax policy development in Nigeria and the building of capacity in international tax amongst Nigeria's civil service.

Mrs. Ifueko Marina Omoigui Okauru, through the various roles she has held and creditably discharged in the Private and Public sectors, is best described as a “thinker, strategic leader, change agent and builder of sustainable institutions” with proven leadership ability at the board and executive management level.

Ifueko is currently the co-founder and Managing Partner of Compliance Professionals Plc (CPP) - a corporate entity whose business includes providing support to individuals and organizations to ensure compliance with rules and regulations including the Nigerian Code of Corporate Governance 2018. She is also the founder of ReStraL Ltd., (a Leadership and Management services organisation), a sister company to Compliance Professionals Plc. ReStraL Ltd owns the Franklin Covey license in Nigeria and English-speaking West Africa and drives the business through the Franklin Covey Anglophone West Africa (FCAWA) business unit comprising FC Corporate and FC Education. FCAWA provides cutting edge Leadership, Trust, Productivity, Execution, Sales and Education solutions. She works with both Private and Public Sectors in this regard to strengthen human capacity and develop sustainable institutions. She also serves on the following boards in Nigeria – Lagos State Employment Trust Fund (Chairman of the Board of Trustees); Nigerian Breweries Plc. (Independent Director) and Seplat Petroleum Development Company Plc. (Independent Director); DAGOMO Foundation Nigeria Ltd/GTE (founding member of the Board of Trustees).

She also currently serves part-time as a Commissioner on the Independent Commission for the Reform of International Corporate Taxation (ICRICT), Chairman of the Nigeria Tax Research Network and President, Queen's College Old Girls Association.

Ifueko was the first female Executive Chair of Nigeria's, Federal Inland Revenue Service and Joint Tax Board from 2004 to 2012. She led tax policy development, legislative/administrative changes that placed international tax collaboration as critical to growth. A founding member of African Tax Administration Forum, ATAF, Initiator of West African Tax Admin Forum, WATAF, and member of the United Nations Committee of Experts on International Cooperation in Tax Matters where she was the coordinator of the capacity building sub-committee. She was lead negotiator for Nigeria in its Treaty network expansion and initiated the DTA model review, concluded in 2013; She participated in OECD deliberations that laid the foundation for the Inclusive Framework and collaborated alongside IBFD and others to build staff capacity: - a pool of International Tax experts exist today in Nigeria as a consequence. Tax collection in the FIRS and the States, grew significantly under her leadership.



Grace Perez – Navarro

Deputy Director of the OECD's Centre for Tax Policy and Administration, United States

Recognised for her considerable contribution to the international tax in the civil service and at the OECD.

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 all of the OECD's tax work including the tax challenges of digitalisation, the Base Erosion and Profit Shifting (BEPS) Project, improving international tax cooperation, tackling illicit financial flows, 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 tax work on bank secrecy, e-commerce, harmful tax practices, money laundering and tax crimes, countering bribery of foreign officials, and strengthening all forms of administrative cooperation between tax authorities.

Prior to joining the OECD, she was a Special Counsel at the IRS Office of the Associate Chief Counsel (International) where she coordinated guidance to field offices on international tax issues, oversaw litigation of international tax issues, negotiated TIEAs and treaties, and reviewed regulations, rulings and other policy advice. In 1993, she was seconded to the OECD to launch the revision of the OECD's Transfer Pricing Guidelines.



Carmel Peters

Policy manager for Policy and Strategy,
NZ Inland Revenue, New Zealand

Recognised for considerable contribution to international and domestic tax policy in New Zealand. Including managing the delivery of a range of domestic reforms which include New Zealand's response to BEPS and the digital economy, the negotiation of New Zealand's double tax agreements, as delegate and co-chair of Working Party 1 (Tax Treaties) at the OECD. She also holds the position as co-chair of the United Nations Committee of Experts on International Co-operation in Tax Matters and the Convenor of the UN Subcommittee on update to the United Nations Model Taxation Convention.

Carmel is a policy manager for Policy and Strategy, Inland Revenue, in New Zealand. She manages the delivery of a range of domestic reforms which include New Zealand's response to BEPS and the digital economy.

Carmel negotiates New Zealand's double tax agreements and is the New Zealand delegate to Working Party 1 (Tax Treaties) at the OECD. She co-chairs that Working Party with Aart Roelofsen from the Netherlands.

Carmel was reappointed to the United Nations Committee of Experts on International Co-operation in Tax Matters in August 2017 which she co-chairs with Eric Mensah from Ghana. She is also the Convenor of the UN Subcommittee on update to the United Nations Model Taxation Convention.



Ariane Pickering

Retired, previously Chief Tax Treaty negotiator
(2002 – 2010), Australia

Recognised for her considerable contribution to international tax and tax policy in civil service.

When Ariane joined the Australian Taxation Office in 1979 as a young law graduate she had no idea that it was the beginning of a career in international tax that would span more than 20 years. She soon found her true vocation in tax treaties and followed that work to the Australian Treasury in 2002. As chief tax treaty negotiator for Australia from 2002 to 2010, Ariane had responsibility for developing tax treaty policy and negotiating, implementing and interpreting Australia's tax treaties.

She made her first appearance at the OECD's Working Party 1 on Tax Conventions in 1991 and was involved in many of its projects and subcommittees, eventually being elected to the position of Vice Chair. She was also a frequent panellist or guest speaker on tax treaty issues at international forums such as OECD Global Forums and IFA Congresses, and guest lecturer on undergraduate and post-graduate law courses.

Since leaving government service in 2010, Ariane has continued to share her tax treaty expertise (and feed her travel addiction) through involvement in training programs aimed at capacity building in developing countries in Asia and Africa.



Prof. Isabelle Richelle

Co-Chair of the Tax Institute of the University of Liège (Belgium), Belgium

Recognised for her contribution to international tax in the field of academia.

Isabelle Richelle is the second Belgian woman to obtain a doctorate in tax law, and the first in the field of international and European taxation (1998).

Currently, she combines an academic activity (lecturing, research focused mainly on European and international taxation) and a practice at the Brussels Bar. She is co-Chair of the Tax Institute of the University of Liège (Belgium); she is also lecturing at the FUCAM Mons and ESSF-ICHEL (Brussels). She is the author of numerous publications and regularly intervenes as a speaker both in Belgium and abroad. She is an expert member of the Fiscal Committee of the CFE Tax Advisers Europe, a member of the CFE ECJ Task Force, a member of the EATLP and of course also of the IFA.



Danielle Rolfes

Partner, KPMG, Washington DC, United States

Recognised for her contribution to international tax both at the U.S Department of the Treasury and also in private practice.

Danielle co-leads the International Tax Group within KPMG's Washington National Tax. Her practice focuses on advising clients on U.S. international tax matters, including navigating U.S. tax reform. Danielle joined KPMG in 2017, following her 5.5 year tenure at the U.S. Department of the Treasury, first as Deputy International Tax Counsel and then as the International Tax Counsel. As International Tax Counsel, Danielle led Treasury's international tax legal staff, and was the principal legal adviser to the Assistant Secretary (Tax Policy) and the Deputy Assistant Secretary (International Tax Affairs) on all aspects of U.S. international tax policy, including U.S. tax reform, developments at the OECD, the promulgation of regulations regarding cross-border income, and U.S. tax treaty policy. Prior to joining Treasury, Danielle was a partner at Ivins, Phillips & Barker. Danielle is a frequent speaker and writer on a variety of international tax topics.



Prof. Kerrie Sadiq

Professor of Taxation in the School of Accountancy at the QUT Business School, Queensland University of Technology, Australia

Recognised for her contribution to tax research and teaching in international tax, tax expenditures, capital gains tax, transfer pricing, the OECD's approach to base erosion and profit shifting (BEPS), Australia's role in the BEPS project, and automatic exchange of tax information. She is the co-editor of *Australian Tax Review*, an internationally recognised leading academic tax journal. She is author of publications in both Australian and International journals and edited books and is a co-author of taxation texts.

Professor Kerrie Sadiq *BCom, LLB (Hons), LLM, PhD, CTA, GAICD, CA, CPA*, holds the position of Professor of Taxation in the School of Accountancy at the QUT Business School, Queensland University of Technology. Kerrie primarily researches in international tax, tax expenditures and capital gains tax. She is the co-editor of *Australian Tax Review*, an internationally recognised leading academic tax journal. She is author of publications in both Australian and International journals and edited books and is a co-author of taxation texts. Kerrie is often cited in the media in relation to international tax issues and regularly receives invitations to speak on contemporary tax topics. Over the last decade, her work has been specifically on issues in international tax, such as transfer pricing, the OECD's approach to BEPS Australia's role in the BEPS project, and automatic exchange of tax information. Kerrie has written balanced articles on BEPS for *The Conversation*, as well as writing and presenting findings for the Committee for Economic Development of Australia (CEDA) and appearing before the 2015 Senate Inquiry into Corporate Tax Avoidance. Prior to joining Queensland University of Technology, Kerrie spent 20 years at The University of Queensland as a member of both their Law School and Business School.



Rachel Saw

Head of IBFD's Asia Pac Office, Malaysia

Recognised for her leadership of the IBFD branch in the Asia PAC region and her thought leadership in international tax.

Rachel Saw is the Head of IBFD's Asia & Pacific Office located in Kuala Lumpur, Malaysia. Rachel has extensive experience in dealing with cross-border tax issues from both a tax administration and tax policy perspective. Her work and expertise is currently focused on regions, with particular attention to the challenges faced by developing countries in today's tax environment. Before joining IBFD, she worked as a Manager in the tax practice of Ernst and Young specializing, amongst other fields, in individual tax compliance and advisory services.

Rachel regularly teaches in IBFD's International Tax Training courses and has also been an instructor for the Malaysian Tax Academy, the Asian Development Bank, the OECD and on technical assistance programmes in Cambodia, Hong Kong and Myanmar. She is also the Secretary of the Malaysian branch of the International Fiscal Association and a prominent speaker in regional circles.

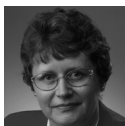


Lee A. Sheppard

Contributing editor of *Tax Analysts' Tax Notes Federal, United States*

Recognised as one of the most widely read and respected tax commentators in international tax and named one of the Global Tax 50 most influential players in international taxation in 2012 by *International Tax Review*, Sheppard specializes in financial issues and the taxation of multinational corporations. Her articles have included commentary on treaty issues, transfer pricing, European tax developments, and cutting-edge financial issues such as derivatives, hybrid securities, and hedge funds.

Lee Sheppard, contributing editor of *Tax Analysts' Tax Notes Federal*, is one of the nation's most widely read and respected tax commentators. Named one of the Global Tax 50 most influential players in international taxation in 2012 by *International Tax Review*, Sheppard specializes in financial issues and the taxation of multinational corporations. Her articles have included commentary on treaty issues, transfer pricing, European tax developments, and cutting-edge financial issues such as derivatives, hybrid securities, and hedge funds. Sheppard holds a law degree from the Northwestern University School of Law.



Paula Singer

Retired, United States

Recognised for her contribution to the practice of international tax and the development of software solutions to handle complex tax-withholding and income-reporting procedures for payments made to foreign persons.

A '66 graduate of the University of Maine, Paula N. Singer had a 10-year career as a computer specialist before graduating from the University of Maine School of Law in 1978. Following 5½ years at the international consulting firm Arthur D. Little dealing with employee tax and immigration matters, Singer joined the tax-law firm which became Vacovec, Mayotte & Singer LLP, located in Newton, MA. Well before fax, email and the internet, Singer concentrated her practice in international taxation, finding foreign tax advisors through IFA to assist with the firm's growing international clientele. For 17 years, Singer shared her time with Windstar Technologies, the company she cofounded in 1994 with her husband to provide software to handle the complex tax-withholding and income-reporting procedures for payments to foreign persons. Author of more than 100 published articles, Singer describes her unusual 50-year career path in her memoir, *When There Is No Wind, Row*.



Varsha Singh

Deputy Head of the Global Relations and Development Division, OECD, South Africa

Recognised for her contribution to international tax discourse through advocacy and encouragement of developing countries perspectives in the development and implementation of global tax policy.

Varsha Singh is the Deputy Head of the Global Relations and Development Division at the OECD Centre for Tax Policy and Administration. Her primary role is to encourage developing countries perspectives in the development and implementation of OECD standards and guidelines in the tax area, and to provide assistance to developing countries to strengthen their tax systems. Ms Singh also oversees the multilateral Global Relations Programme, which delivers over 50 seminars annually through six Multilateral Tax Centres.

Before joining the OECD, Varsha worked at the South African Revenue Service (SARS) for over 22 years and has extensive experience in a range of Tax, Customs and IT matters. She previously occupied the position of Head of International Relations at SARS. In that capacity, Varsha played a pivotal role in the establishment of the African Tax Administration Forum (ATAF) and as the head of the interim secretariat of ATAF, also worked closely with other Regional and International Organisations, particularly in the area of capacity building. Varsha holds Masters degrees in Business Administration, International Customs Law and Administration and completed the Women in Leadership Programme with Henley Business School.



Stephanie Smith

Senior Director Tax Treaties Section, Tax Legislation Division, Tax Policy Branch, Department of Finance, Canada

Recognised for her considerable contribution to the development of international tax discourse in civil service.

Stephanie Smith is Senior Director of the Tax Treaties Section, Tax Legislation Division, Tax Policy Branch at the Department of Finance, Canada. Prior to re-joining the Canadian government in September 2014, Stephanie worked for 3 years at the OECD in Paris as Head of the International Co-operation Unit in the Centre for Tax Policy and Administration.

She is Canada's lead negotiator for tax treaties and tax information exchange agreements. Stephanie is the Canadian delegate to the OECD's Working Party on Tax Treaties and the Global Forum on Transparency and Exchange of Information for Tax Purposes. In August 2017, she was also appointed as a member of the United Nations Committee of Experts on International Cooperation in Tax Matters.



Prof. Miranda Stewart

Professor at the Law School,
University of Melbourne, Australia

Recognised for her contribution to tax law and policy in academia, government and the private sector.

Miranda Stewart is Professor at the Law School, University of Melbourne, Australia where she is Director of the Tax Group. She is a Fellow at the Tax and Transfer Policy Institute at the Crawford School of Public Policy, The Australian National University in Canberra. Miranda is President of the IFA Asia Pacific regional committee and a representative on the Permanent Scientific Committee of IFA. Miranda chairs the Young IFA judging panel. She sits on the Australian branch IFA executive committee and led the organisation of the 5th regional Asia Pacific conference in Melbourne, June 2019.

Miranda has more than 25 years research, practical and leadership experience in tax law and policy in academia, government and the private sector. Miranda works on a wide range of tax law topics including domestic and international business taxation; tax and development; tax reform and budgets; and gender equality in tax systems. Miranda has an enduring interest in the legitimacy and fairness of tax systems to support good government. Miranda has consulted for the Australian Treasury and Tax Office; Department of Social Services; US Centre on Budget and Policy Priorities; Human Rights and Equal Opportunity Commission and the International Monetary Fund; and private law firms.

Selected recent publications include “Abuse and economic substance in BEPS” *Bulletin for International Taxation*, Sham Transactions (Oxford University Press) and ‘Transnational Tax Information Exchange Networks’ *World Tax Journal*.



Prof. Joy Svasti-Salee

Professor at the Centre for Commercial Law Studies,
Queen Mary University of London, United Kingdom

Recognised for her contribution to international tax both in private practice and in academia. Also noted as the first female President of an IFA Congress organising committee.

Joy Svasti-Salee entered the profession in 1977 by accepting a training contract with Thompson Jenner and Co in Exeter. In 1980 she qualified as a Chartered Tax Advisor and a Chartered Accountant and then moved to London to join a tax consultancy group in what is now KPMG.

By 1990, Joy was promoted to partner, after having two sons, and was Head of International tax, a member of the European Tax Group and the Global International Tax Steering Group. In 2005 Joy moved to work 3 days a week for Grant Thornton and then EY, balanced by looking after an elderly mother and late teenage children, and became involved in academia. In 2017 she retired from practice but continues to teach international tax law as a Professor at the Centre for Commercial Law Studies, Queen Mary University of London. Throughout her career she has developed Chartered Institute of Taxation (CIOT) links as a member, and past chair, of the International Taxes Subcommittee.

Joy has also devoted a lot of time to developing IFA links. First, as UK branch reporter in 2007 on 'conflicts in the attribution of income to a person'. She was also elected as the first female 'chair' of the British IFA branch, and is also the first female President of a Congress.



Carol P. Tello

Partner, Eversheds-Sutherland, United States

Recognised for her work in the IRS Office of Associate Chief Counsel (International) and as a Special Assistant to the Assistant Commissioner (International). In that role, Carol participated in a number of income tax treaty negotiations, was the IRS National Office adviser in several US Tax Court cases, and worked on various regulations and other guidance, including significant participation in developing regulations concerning the taxation of software transactions.

With a career that spans both government and private practice, Carol Tello helps multinational companies and individuals navigate the complex and rigorous realm of international taxation. Her practice includes a broad range of cross-border tax planning and IRS controversy matters.

Before joining Eversheds Sutherland (US), Carol worked in the IRS Office of Associate Chief Counsel (International) and as a Special Assistant to the Assistant Commissioner (International). She participated in a number of income tax treaty negotiations, was the IRS National Office adviser in several US Tax Court cases, and worked on various regulations and other guidance, including significant participation in developing regulations concerning the taxation of software transactions. Carol is president-elect of the International Fiscal Association (IFA) and has held leadership roles in many international tax associations including the ABA's Section of Taxation and the Continuing Legal Education Committee, the American College of Tax Counsel and the IRS/GWU Advisory Board.



Vanessa Tollis

Partner, Gide Loyrette Nouel, United States / France

Recognised for her contribution to international tax as it underpins cross-border transactions.

Vanessa Tollis leads the US International Tax Practice of Paris based law firm Gide Loyrette Nouel, and co-manages Gide's New York office. Over 19 years, she has developed a focused expertise in the U.S. tax aspects of cross border transactions, regularly advising French and U.S. clients in the global capital markets on securities offerings and structured finance, as well as counseling funds, investors, and high net worth individuals. Vanessa has developed a keen proficiency across a full range of critical U.S. international tax concerns, publishing articles and participating on professional panels as she collaborates with colleagues throughout the tax bar to interpret and apply quickly evolving U.S. tax policies and regulations. Vanessa also enjoys serving as an informal mentor to young women in the tax bar as they launch and navigate their tax careers, and working with Kids in Need of Defense on asylum claims for unaccompanied minors.



Candice M. Turner

Northeast M&A Tax Service leader at Grant Thornton,
United States

Recognised for more than 20 years of international tax experience in private practice advising clients in respect of US and international tax matters.

Candice M. Turner is a principal and the Northeast M&A Tax Service leader at Grant Thornton. She has more than 20 years of international tax experience including as a principal at KPMG and a partner at the Davies Ward Phillips & Vineberg.

Candice has also been a trial attorney with the Department of Justice Tax Division and an attorney with Shearman & Sterling.

Candice has advised clients with respect to all US and international tax matters. She has represented funds, sovereigns, foreign pensions and consortiums on investments, acquisitions, refinancings, and exit strategies across various asset classes, including infrastructure, real estate, private equity and public capital markets. She has also authored many articles and publications on international tax and is an active leader in international tax organizations.

Candice is an attorney with a JD and an LLM in taxation (NYU School of Law) and a B.S., in Mathematics and English (University of Alabama).



Julia Ushakova-Stein

Tax Attorney, Fenwick & West LLP, United States

Recognised for her contribution to international tax in private practice in the field of international tax planning, mergers and acquisitions and transfer pricing and for her management of tax controversy matters. Julia also teaches international tax at San Jose State University and regularly speaks at tax conferences and publishes broadly in international tax.

Julia Ushakova-Stein focuses her practice on U.S. tax planning and tax controversy matters, with an emphasis on international tax planning (inbound and outbound) and restructurings, M&A and transfer pricing. She represents clients from a diverse set of industries and geographic areas. She has represented a number of Fortune 500 companies in U.S. federal income tax matters and has successfully represented clients in federal tax controversies at all levels.

Julia was honored as one of the top 40 lawyers under 40 in the United States by the American Bar Association in 2018 and was the only person to win Euromoney's Women in Business Law's *Americas Rising Star in Tax* award in 2017. She appears in Euromoney's 2019, 2018, and 2017 Expert Guides: Rising Stars in the Tax category and International Tax Review's 2017 Women in Tax Leaders.

Julia teaches international tax in the Master's Program at San Jose State University and regularly speaks at major tax conferences for professional tax groups. She also regularly authors articles on international tax topics.



Isabel Verlinden

Partner, Global Leader Transfer Pricing, PwC, Belgium

Recognised for her contribution to the development of international tax discourse in transfer pricing.

Isabel is privileged to be part of a geographically dispersed team of over 3200 full-time Transfer Pricing experts. Attracting and helping young talent to advance their careers in an environment fostering diversity has been at the forefront of her priorities throughout her career. She takes pride in the day-to-day mentoring and coaching of talent towards senior roles “on the job” besides assuming teaching roles at academic institutions across the globe. Isabel is mostly teaming-up with colleagues and clients to help global companies navigating through the pitfalls stemming from cross-border transactions where domestic rules lack coherence and consistency, not to mention challenges to adapt to a rapidly evolving world marked by technological advancement.

Isabel has been an elected Non-Government Member at the European Commission’s Joint TP Forum since over a decade. She has (co-) authored over 100 articles and books to date. Her latest publication is “Mastering the IP life cycle” covering sustainable IP management from a multi-country (48) angle for which she could tap from the enthusiasm of 200 colleagues.

For IFA, she was the Kyoto 2007 Belgian Branch Reporter on Intangibles, she led the 2013 Copenhagen Congress session on Profit Methods, she was a panellist at the 2015 Basel Congress session on State Aid (an area she is involved in extensively) and on the “Future of Transfer Pricing” topic at the 2017 Rio Congress.



Jo Wakeman

Director, Large Business Directorate, HMRC,
United Kingdom

Recognised for her contribution to international tax discourse in the civil service

Jo leads HMRC's Large Business Directorate (LB), which is responsible for assuring the tax compliance of the UK's largest and most complex businesses.

Jo joined Inland Revenue in 1985 as an Inspector of Taxes, working in a number of roles including within Oil Taxation Office and as head of the National Minimum Wage compliance team. Following secondment to HM Treasury, where she led the North Sea Tax Policy team from 2004 to 2006, Jo had a year in programme management before joining LB. Prior to appointment as Director, Jo has acted as CCM, and sector lead – in the Oil and Gas, Utilities, and Banking sectors. She jointly led the strengthening of the Banking Code of Practice in 2013.

Jo represents the UK on the FTA's Gender Balance Network, and sponsors HMRC's engagement in ICAP. A strong advocate of co-operative compliance, Jo supports international learning and innovation in this space.



Christine M.K. Wheeler OBE FEI

Infinitum Capacitas Consulting, United Kingdom

Recognised for being a pioneer of women in international tax including acting as an advisor to companies on fiscal matters but participating in industry committees, media activities, managing or contributing to successful commercial and tax litigation and lobbying the UK government.

Christine started her tax career at the age of 16 when she joined the UK Inland Revenue ("IR", now known as HM Revenue & Customs) and continued college education.

In 1973, having married and had one child, she left the IR, joined AYMM and immediately became involved with an industry about to produce the first oil from offshore the UK and facing a new and complicated petroleum tax system.

The 1970's were a good time for women in the UK to build a professional career because there was equality of opportunity. There were few ladies in senior roles so our names were always remembered and there were too few for male colleagues to see women, as such, as competitors.

The oil industry is innately international and just as Christine learned about the E&P industry she embraced international tax too. Her career involved not only acting as an advisor to companies on fiscal matters but participating in industry committees, media activities, managing or contributing to successful commercial and tax litigation and lobbying the UK government.

As Christine became involved in commercial matters she set up her own tax and commercial consultancy. She has been part of or led transaction teams in deals ranging from farm-ins to sales of over \$2 billion.

In recent years Christine's primary involvement has been serving on Boards of foreign and UK private and limited companies as Chairman or Non-Executive Director.

Christine commented:

"Working with an exciting industry and the challenges inherent in cross border fiscal matters has been intellectually satisfying and fun. A Director of taxes in an International Dutch engineering group told me many years ago that females were the best tax advisers because they had "fantasy". I have always cherished that since it means we turn fantasy into reality."

In 1994 Christine was awarded an OBE for services to the oil industry.

