



CENTER FOR TAXPAYER RIGHTS

6TH INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS: BIOGRAPHICAL INFORMATION FOR PANELISTS AND MODERATORS

Abdallah Ali-Nakyea

Dr. Abdallah Ali-Nakyea is a Senior Lecturer at the School of Law, University of Ghana. He has over 28 years of extensive experience in Consultancy, Taxation, Accounting, Auditing and Law. He holds a B.A. (Hons) in Economics with Philosophy, a MPhil in Economics, and a Post-First-degree Bachelor of Laws (LL.B.), all from the University of Ghana; a Qualifying Certificate for the practice of law (QCL) from the Ghana School of Law and a PhD in Tax Policy from the University of Pretoria. He is a member of the Ghana Bar Association, the Institute of Chartered Accountants (Ghana), the Institute of Internal Auditors (Ghana), the South African Institute of Tax Professionals and a Fellow of the Chartered Institute of Taxation (Ghana). He teaches the Law of Taxation; and Commercial Law (LLB Programme), and Fiscal Dimensions of Oil & Gas; Functional Law; and Comparative Institutions of Government and Administration (LLM Programme). He also teaches Taxation (B. Sc. Administration programme) and Taxes and Business Strategy (MBA & MSc Finance programmes) at the University of Ghana Business School (UGBS), University of Ghana, Legon. He is the author of the book *Taxation in Ghana: Principles, Practice & Planning* and a co-author with Dr. Benjamin Kunbuor and William Kofi Owusu Demitia of the book *Law of Taxation in Ghana*. He is also a co-author with Dr. Samuel Addo of the book *Public Sector Economics and Finance*. He also has co-authored two (2) book chapters and eight (9) articles. He is a Director of Ali-Nakyea & Associates, a firm of Tax Attorneys, Solicitors and Consultants in Accra.

Susi Baerentzen

Susi Baerentzen holds a Carlsberg Foundation Postdoc Fellowship at the IBFD where she conducts research on taxpayer's rights as part of the Observatory. Among other publications, she has contributed to the 2020 Yearbook.

In 2020, she obtained a PhD in International Tax Law and Economics on the effectiveness of General Anti-Avoidance Rules in the OECD and the European Union. As part of this project, she

worked for five years in the international tax law department of one of the Big Four corporations in Denmark.

Susi has published several books and articles on tax issues related to Danish beneficial ownership cases, state aid and alternative financing. She is the founder of the Danish branch of the Women of IFA Network, and she was a reporter for the International Fiscal Association's 73rd Congress in London in 2019.

Furthermore, she published on general legal issues related to international humanitarian law and human rights law while previously engaged as a legal advisor at the Danish Red Cross and the Royal Danish Army.

Before beginning of her research career, Susi worked as a legal advisor for the Danish Minister of Taxation and an external lecturer in tax law and EU law at University of Copenhagen, Denmark. As part of her current research activities, she is officially appointed to the Danish Corps of External University Examiners in EU Law and Tax Law.

Philip Baker, Q.C.

Philip specialises primarily in international aspects of taxation, which covers both corporate and private client matters. He has a particular interest in taxation and the European Convention on Human Rights, and is the author of a book on Double Taxation Conventions. He has appeared in cases before courts and tribunals at virtually every level from the Special Commissioners (now the Tax Tribunal) to the House of Lords, Privy Council and European Court of Justice.

Prior to starting practice, Philip was a full-time lecturer in law at London University from 1979 to 1987. He has maintained some links with academia, and is now a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London.

He is a former member of the Council of the Chartered Institute of Taxation, and remains a member of several committees of the CIOT and of the International Tax Sub-Committee of the Law Society. He is a member of the UK Committee of the International Fiscal Association and a member of the Permanent Scientific Committee of IFA.

In 1997 Philip was awarded an OBE for work with Chinese political refugees in the UK.

Professor David Justin Bakibinga

David Justin Bakibinga, LLB (Hons) (Makerere University) (1975); Dip. Legal Practice (Law Development Centre, Kampala, Uganda)(1976); MA (Business Law) (Council for National Academic Awards, London)(1978); PhD (Queen Mary, University of London)(1981); Advocate and Solicitor of the High Court of Uganda, since 1977; Professor of Commercial Law, Makerere University, Uganda, since 1998; Fellow of the Uganda National Academy of Sciences(FUNAS),since 2005, Fellow of the African Academy of Sciences(FAAS), since 2014 and

Fellow of the World Academy of Sciences (FTWAS), since 2016; former Visiting Professor of Law, Uganda Christian University (January-August, 2010).

He has taught Commercial Law, Company Law, Law of Contract, Revenue Law & Taxation, Equity and Trusts, Insurance Law, Law of International Trade, Intellectual Property Law and Nigerian Legal System at the Nigerian Universities of Jos, Ilorin, Imo State, Ogun State and Sokoto (1981-1990) and the Ugandan Universities of Makerere (1991- to date) and Christian University, Mukono (2010) and Legal Aspects of Business at the Eastern and Southern Africa Management Institute (ESAMI), Arusha, Tanzania (1999-2002). Professor Bakibinga has also supervised graduate students in the areas of intellectual property, local government taxation, acquisition and mergers, taxation, money laundering.

He is the author of numerous books and scholarly articles, including *Law of Trusts in Nigeria* (1989), *Nigerian Law of Partnership* (1989), *Partnership Law in Uganda* (1992, 2007, 2011), *Company Law in Uganda* (1993, 2001, 2013), *Law of Contract in Uganda* (1996, 2001, 2013), *Commercial Law in a Liberalised Economy: The Case of Uganda* (2002), *Equity and Trusts in Uganda* (2003, 2006, 2011), *Revenue Law in Uganda* (2003, 2006, 2012, 2019), *Uganda: Property and Trust Law* (IEL, 2018), *Uganda: Transport Law* (IEL, February, 2017) *Intellectual Property Law in East Africa* (2016) and *Company Law in East Africa* (2019).

Professor Bakibinga is a former Dean of the Faculty of Law (2002-2003), Director, School of Graduate Studies (2003-2004) and Deputy Vice Chancellor (Finance and Administration) (2004-2009), Makerere University, Uganda. He is currently the Secretary General of the Uganda National Academy of Sciences (since October, 2016)

Sansia Blackmore

I completed my undergraduate studies at the University of Pretoria in Law and Commerce, with Economics as one of my majors. As a graduate student, I continued in Economics and obtained a doctorate in economics in 1999 with a thesis titled *The Economics of Exchange Rates: A South African Model*. During this time, I was also employed at the University as a lecturer and later a senior lecturer. I resigned from academia in 1999 to pursue independent contracting opportunities, which included research projects for the University (through Afrinem and BE at UP) and several private institutions as well as teaching masters and doctoral courses at the University of Pretoria. I remained involved with research projects at the University of Pretoria as independent contractor, often in the capacity as editor of research reports, until 2010. During my time in academia, I authored multiple journal articles and chapters in textbooks.

From 2010 to 2016, I focused solely on my private-sector practice, consulting with inter alia *The South African Reserve Bank*, *Afrinem*, *Economic Trend South Africa (ETSA)*, *ABSA*, *Plus Economics*, *KPMG Advisory Services*, *Blue Gem Research*, *Thebe Stockbroking*, and *ABSA Stockbrokers and Portfolio Managers*.

I rejoined the University of Pretoria in 2017, as senior lecturer in the African Tax Institute in the Faculty of Economic and Management Sciences, where I teach and supervise students in the MPhil and PhD programmes. I have subsequently completed also a PhD in Tax Policy, titled

Reversing Poverty: The Role of Institutions, State Capacity and Human Empowerment, and published several working papers in the fields of economic development, institutional economics and poverty.

Professor Leslie Book

Professor Book is a Professor of Law at Villanova Law School. He previously was director of its low income taxpayer clinic and director of Villanova's Graduate Tax program. He also served as a Professor in Residence at the IRS/Taxpayer Advocate Service in the Spring of 2019.

Professor Book is a national authority on tax procedure, tax administration and issues affecting the low income taxpayer community. He is the cofounder and one of the primary bloggers at [Procedurally Taxing](#). He is the successor author for the Thomson Reuters treatise IRS Practice and Procedure. Book has testified before Congress on the fair administration of our nation's tax laws and on the future of tax administration. He is the 2007 ABA Tax Section Janet Spragens Pro Bono Award winner and the inaugural winner of the Diane Ambler Award for faculty curricular innovation for his work in creating the Villanova Online Graduate Tax Program. In 2021 Book also the Diane Ambler Award winner for scholarly impact. He has represented underrepresented and low income taxpayers in high impact pro bono litigation, is a frequent contributor to amicus briefs on issues involving tax administration and procedure, and is a member of the Board of Directors for the Center for Taxpayer Rights.

Professor Book received his B.A. from Franklin & Marshall College (magna cum laude), his J.D. from Stanford University School of Law, and his LL.M (Taxation) from New York University School of Law.

Patricia A. Brown

Ms. Brown is an Inter-Regional Advisor on Tax Matters in the Financing for Sustainable Development Office at the United Nations. She began her career at a large international law firm, working in New York and London. She moved to the U.S. Treasury Department in 1994, and in 1997 became the Deputy International Tax Counsel (Treaty Affairs), with responsibility for co-ordinating U.S. tax treaty policy. From 2006 through 2010, she was a consultant to the OECD, working on the collective investment vehicle and the Treaty Relief and Compliance Enhancement projects. From 2010 to 2020, she was the Director of the Graduate Tax Program at the University of Miami School of Law.

John Chakasikwa

John Chakasikwa joined the Commissioner General's Office as the Executive Assistant to the Commissioner General of the Zimbabwe Revenue Authority in 2018. He has served in ZIMRA since 2002 in various capacities and levels within the Taxes Division, Customs and Excise Division and the Research and Development Unit. Regionally, John is a Board Member of the

African Tax Research Network (ATRN) since 2016. The network seeks to facilitate African capacity building for credible research in tax policy, administration, law and leadership. The Board plays the strategic role, develops policies and oversees their implementation as well as establishing various functional committees. Internationally, John has also worked as a Tax Expert for International Monetary Fund (IMF) – Fiscal Affairs Department. He obtained an MPhil (Taxation) at the University of Pretoria, an MBA and BSc. (Hons) Economics from UZ and a Postgraduate Diploma in Applied Taxation (Certified Tax Accountant) and Advanced Certificate in Tax and Customs. He is currently studying towards a PhD (Taxation).

Judge Dennis Davis

Judge Dennis Davis was educated at Herzlia School, Universities of Cape town (UCT) and Cambridge. He began teaching at UCT in 1977 and was appointed to a personal chair of Commercial Law, in 1989. Between 1991 and 1997 he was Director of the Centre for Applied Legal Studies of the University of the Witwatersrand. He held joint appointment at Wits and UCT 1995 - 1997. He was appointed a Judge of the High Court in 1998 and as President of the Competition Appeal Court in 2000. Since his appointment to the Bench, he has continued to teach constitutional law and tax law at UCT where he is an Hon. Professor of law.

Dennis is a member of the Commission of Enquiry into Tax Structure of South Africa and was a Technical Advisor to the Constitutional Assembly where the negotiations for South Africa's interim and final constitutions were formulated and concluded. He hosted a TV programme, Future Imperfect which was an award winning current affairs programme between 1993-1998.

He has been a visiting lecturer/professor at the Universities of Cambridge, Florida, Toronto and Harvard.

Professor Bernadene De Clercq

Her research interest regarding personal finances provided the platform for local and international networks, as she is a member of the OECD/INFE Research Committee, a group of researchers across the world focusing on financial education initiatives. She is also a member of the South African National Committee on Financial Education (NCFEC). Prof de Clercq is chair of NCFEC's working group tasked with embedding financial education (which includes tax education) in the formal education system. Her interest in taxpayer education as a mechanism to enhance voluntary tax compliance has further led to her becoming a member of the Technical Working Group (TWG) Paying Taxes. The TWG Paying Taxes was one of the working groups tasked by the Presidency to address and manage South Africa's Investment Climate Reform Programme. The focus of the TWG Paying Taxes is to determine how tax legislation can be simplified to reduce compliance costs and ensure effective tax administration, especially, but not limited, to the SMME sector. Prof de Clercq's research output to date include *inter alia* several research reports, conference proceedings (both local and international) and several academic articles.

Furthermore, she is a research fellow at the Centre for Household Assets and Savings Management (CHASM) at the University of Birmingham, UK and a research associate at the Westpac Massey Find-Ed Centre at the University of Massey, NZ.

Sylvie De Raedt

Sylvie De Raedt is research manager of [DigiTax](#), the Methusalem funded Centre of Excellence that is conducting research on the challenges and opportunities of digitalisation for taxation. She obtained her law degree at the Faculty of Law of the Ghent University in 1996 (cum laude) and obtained her degree in the education of the law in the same year (magna cum laude). While being a lawyer at the bar of Ghent she obtained a master's degree in tax law at the University of Antwerp in 1999 (magna cum laude). She was admitted to the degree of doctor in the Faculty of Law of the University of Ghent in 2017 after successfully defending her doctoral thesis on the extent of the right to private life in the framework of information gathering by the tax authorities. Her research mainly involves legal issues in the context of the fight against tax fraud, taxation procedure and tax recovery. Recently her research focuses on topics at the interface of tax law and fundamental rights and data protection law.

She is member of the editorial board of a major Belgian journal in tax law (Tijdschrift voor Fiscaal recht) since 2006 and became the chief editor in 2014. She also is a member of the editorial board of a general Belgian law journal (Nieuw Juridisch Weekblad), responsible for publications on tax law since 2002 (sinds 2019 together with prof. dr. Bart Peeters) and is member of [Antwerp Tax Academy](#) (Interfaculty institute for multidisciplinary fundamental and applied scientific research) since 2015.

Sylvie has been visiting professor at the University of Hasselt for several tax and general law courses in 2018-2019. Currently she is still a affiliated researcher at the Universities of Ghent (for the law and technology research center as well as for the tax institute) and Hasselt. Sylvie teaches criminal tax law at UAntwerpen.

Nimmo Osman Elmi

Nimmo Elmi currently works at the Department of Thematic Studies (TEMA), Linköping University. Nimmo does research in Anthropology and STS Theories. Her current project is 'Digitalisation of tax compliance in Kenya'. She has conducted ethnographic fieldwork and is writing a monograph about the impact of digitalising taxes in Kenya

Odd-Helge Fjeldstad

Odd-Helge Fjeldstad holds a PhD in economics from the Norwegian School of Economics. He has more than 30 years of experience from research and policy analysis in East and Southern Africa and the Middle East. He has published widely, both scholarly and policy-oriented, on taxation

and development. His work has involved long-term collaboration with research institutions in Africa. He has been advisor for African governments on taxation and public financial management and has worked as consultant for bilateral and multilateral development organizations. Odd-Helge is Extraordinary Professor at the [African Tax Institute](#), University of Pretoria; Senior Fellow of the [International Centre for Tax and Development](#), Institute of Development Studies, UK; and Research Professor at [Chr. Michelsen Institute](#), Norway, where he coordinates the research group on tax and public finance management.

T. Keith Fogg

Professor Fogg directs the Federal Tax Clinic at the Legal Services Center where he serves as a clinical professor of law. He joined the Harvard faculty in 2017 after teaching at Villanova Law School for a decade. He got the tax clinic at Harvard off the ground in 2015 and 2016 while serving as a visiting professor. Prior to teaching at Villanova he worked for over 30 years with the Office of Chief Counsel, IRS. Professor Fogg received his B.A. from the College of William and Mary, his J.D. from the University of Richmond T.C. Williams School of Law and his M.L.T. in tax from the College of William and Mary Marshall Wythe School of Law. He developed a course for the Georgetown LLM program, Federal Taxation of Bankruptcy and Workouts, which he taught there for 15 years as an adjunct. He has also taught as an adjunct professor at William and Mary and University of Richmond law schools and as a visiting professor at University of Arizona.

He is a national authority on tax procedure especially in the area of collection and bankruptcy law as it relates to tax. He co-authors a blog with Professor Les Book, [procedurallytaxing.com](#), which focuses on current tax procedure issues. Fogg served as the editor of the ABA Tax Section publication “Effectively Representing Your Client before the IRS” for the 5th, 6th and 7th Editions. He authors the collection chapters in “IRS Practice and Procedure” created by Michael Saltzman and currently edited by Les Book. He was chosen as the IRS Chief Counsel Robert H. Jackson National Attorney of the Year in 2007 and the ABA Tax Section Janet R. Spragens Pro Bono Award winner in 2015. He is a past chair of the ABA Tax Section Pro Bono and Tax Clinics Committee a past council member of the Section and will begin a term as Vice-Chair for publications in August 2018.

Elena Fowlkes

Elena Fowlkes is the District of Columbia’s Office of the Tax and Revenue’s Taxpayer Advocate. Ms. Fowlkes oversees the Office of the Taxpayer Advocate (OTA), an office under the Deputy Chief Financial Officer.

Prior to joining OTR, Ms. Fowlkes was the assistant director of the University of Baltimore School of Law Low-Income Taxpayer Clinic, where she supervised law students in federal and

state tax controversy litigation and administrative appeals and co-taught the corresponding seminar class. In this role, she worked to ensure access to representation, provided education and outreach, and strove for the improvement of the tax system for low-income taxpayers in the state of Maryland.

In addition to her work in the tax clinic, Ms. Fowlkes collaborated with the Maryland Comptroller to create and teach a course on Maryland tax law. This in-depth study, addressing Maryland substantive and procedural tax law, is the first course of its kind in Maryland. Prior to her time in academia, she worked as a hearing officer at the Maryland Comptroller in Baltimore and as an attorney in private practice.

Ms. Fowlkes holds a juris doctor and master's of Laws in Taxation from the University of Baltimore School of Law and a bachelor's degree in Political Science from Augusta University.

Carika Fritz

Carika Fritz is an associate professor at the University of the Witwatersrand Law School, South Africa and the chair of its research committee. She lectures Tax Law on undergraduate and post graduate level and frequently presents research papers, locally and abroad. Her research focus is tax administration and taxpayers' rights and she has published several articles in peer-reviewed accredited journals. She is a scientific member of the African Tax Research Network and also an editor of the African Multidisciplinary Tax Journal. Furthermore, she is an admitted attorney and notary public.

Mary Gillum

Mary Michelle Gillum is the Director of the Legal Aid Society's Low Income Taxpayer Clinic, also known as the Tennessee Taxpayer Project. Ms. Gillum, in conjunction with the University of Tennessee College of Law Legal Clinic and the Legal Aid Society, founded the Tennessee Taxpayer Project in 2000. Since 2000, the Tennessee Taxpayer Project has represented over 5,000 clients before the IRS and procured financial benefits totaling over \$40,000,000. Ms. Gillum obtained a Bachelor of Science from the University of Tennessee in 1994 where she majored in Accounting and Business Law. In 2000, she obtained a Doctor of Jurisprudence from the University of Tennessee College of Law. She is admitted to practice in the United States Tax Court, United States Bankruptcy Court and United States District Court for the Eastern District of Tennessee. She litigates cases each year in the United States Tax Court and United States Bankruptcy Court. Ms. Gillum was lead counsel in *Marlow v. Commissioner*, a published case that outlined actions the government must take in verifying requirements of applicable law and administrative procedure have been met in a due process hearing, and in *Vinatieri v. Commissioner*, a published case affirming IRC 6334(a)(1)(D) prohibits levy when a taxpayer is facing economic hardship, even if noncompliant in filing returns. Ms. Gillum also served as counsel on *Lantz v. Commissioner*, a case that went up to the

Circuit Court of Appeals, ultimately changing the time period to request equitable innocent spouse relief from two to ten years. Ms. Gillum began working with the Legal Aid Society in 2000 with a full fellowship from Equal Justice Works (EJW). In September 2014, EJW named Ms. Gillum to the Equal Justice Works Alumna Hall of Fame. In 2004, she received the 8. Riney Green Award from the Tennessee Alliance for Legal Services, for outstanding efforts to promote collaboration among legal aid programs. She recently received the Tennessee Bar Association's 2018 Ashley T. Wiltshire Public Service Attorney of the Year Award. includes federal income tax controversies, bankruptcy and collection defense.

Kristin E. Hickman

Professor Kristin E. Hickman is a leading authority in the fields of tax administration, administrative law, and statutory interpretation. Her articles on these topics have appeared in the *Columbia Law Review*, *Virginia Law Review*, *Cornell Law Review*, and *Duke Law Journal*, among other publications. She co-authors the *Administrative Law Treatise* and a casebook on federal administrative law with Richard J. Pierce, Jr. Her scholarly work has been cited several times in opinions of the United States Supreme Court and as well as regularly in lower court judicial opinions and court briefs.

In 2018-19, Professor Hickman served as Special Adviser to the Administrator of the Office of Information and Regulatory Affairs in Washington, D.C. She presently serves as one of forty public members and chair of the judicial review committee for the Administrative Conference of the United States. She is a member of the Governing Council of the American Bar Association's Section of Administrative Law and Regulatory Practice, and she is a Fellow of the American College of Tax Counsel.

Professor Thabo Legwaila

Professor Thabo Legwaila is the Chief Executive Officer of the Office of the Tax Ombud of South Africa. Prof Legwaila holds the following qualifications: B Juris (*Venda*); Bachelor of Laws (LLB) (*Wits*); Masters of Laws in Commercial Law (LLM) (*Wits*); Postgraduate Diploma in Tax Law (*UCT*); Masters of Laws (LLM), (*UCT*) and Doctors of Laws (LLD), Tax, (*Pretoria University*). Prof Legwaila started his career as a Lecturer and advanced to Senior Lecturer in the Mercantile Law Department at the University of Stellenbosch. He was later invited to Harvard University where he spent time as a Research Fellow in the Harvard University International Tax Program in 2002. He subsequently moved into tax consultancy working for KPMG and later Ernst & Young.

In 2006, Prof Legwaila joined the South African National Treasury as a Director for Business Tax where his role was to develop the South African business tax policy as well as manage general tax legislative amendments and specific business law amendments.

In 2011 he joined Citibank as Head of Tax for the Africa division. Prof Legwaila was appointed as a Professor of Tax Law at the University of Johannesburg (UJ) in 2014 and as a member of the Davis Tax Committee (DTC) in 2015 which was set up by the Minister of Finance to *assess South Africa's tax policy framework and its role in supporting the objectives of inclusive growth, employment, development and fiscal sustainability*.

Prof Legwaila published widely in Tax Law both in accredited and peer reviewed journals as well as in magazines and newsletters. He also co-authored the tax textbook *Tax Law: An Introduction* in 2013 which is specifically intended at explaining "a vast terrain of tax law to students" and edited the second edition of the same book that was published in January 2020.

Dayanard Manoli

Day Manoli is a professor in the McCourt School of Public Policy at Georgetown University. Professor Manoli's research focuses on empirical analyses to document and improve the impacts of government policies. His research interests include social security and retirement policy, income tax policy and education policy.

In current and previous research projects, Dayanand has worked closely with private companies and government agencies to analyze data, test economic models, and implement large-scale field experiments. Dayanand received his PhD in economics from the University of California, Berkeley and his MA in Economics from the University of Chicago.

Johanna Mugler

Johanna's primary research goals are directed at understanding the inner workings of states. It is the intersection of state institutions such as justice, trade and public finances, which interests her most. Her current focus on the negotiation and making of international tax norms, rules and standards grew out of her PhD work "Measuring Justice" where she explored the relationship between accountability, quantification and law amongst legal professionals within the National Prosecuting Authority in South Africa.

More generally, she is interested in how people and institutions accomplish social phenomena and precious public goods such as equality, accountability, justice and solidarity within and beyond nation states. When they make far-reaching decisions, what defines their actions and practices and how do they traverse self-interest, national interests and a global sense of responsibility?

Johanna has been since 2012 a Lecturer and Researcher at the Institute for Social Anthropology at the University of Bern, Switzerland. She holds a Ph.D in Social Anthropology (Martin Luther University Halle-Wittenberg, Germany 2015), and a Magister in Social Anthropology (Ludwig Maximilians University Munich, Germany 2006) and an Honours Degree in Social Anthropology (University of Cape Town, South Africa, 2004). She was a member of the International Max

Planck Research School on Retaliation, Mediation and Punishment, based at the Max Planck Institute for Social Anthropology in Halle and a doctoral student of the LOST Group between 2008 and 2012.

Judge Bernard Ngoepe

Bernard Makgabo Ngoepe achieved his postgraduate law degree (LLB) with University of South Africa in 1977. In 2004 Unisa awarded Judge Ngoepe an honorary doctorate in law, for his contribution to the field of human rights. He was appointed as Unisa's Chancellor in 2001.

Judge Bernard Ngoepe served as Judge President of the North and South Gauteng High Courts until October 2012. He has since remained in the public eye both in his role as Unisa's Chancellor and as South Africa's first tax ombudsman.

Judge Ngoepe completed his junior law degree (B. Luris) in 1972, at the University of the Limpopo. He went on to graduate with a LLB from Unisa. In 1993 he was appointed as one of eight legal experts tasked with drafting South Africa's interim constitution. He became a judge in 1995, and in 1996 was appointed Co-Chair of the Amnesty Committee of The Truth and Reconciliation Commission. His ongoing service to public causes included chairing, in 2001, the commission of inquiry into the Ellis Park Stadium stampede, in which 42 football fans lost their lives. His report became a blueprint for subsequent legislation to regulate safety at sports events. He also served at the Constitutional Court for several years. Judge Ngoepe resigned from his position as Chancellor in 2016.

Professor Annet Oguttu

Annet Wanyana Oguttu is a professor of tax law in the Department of Taxation, Faculty of Economic and Management Sciences at the University of Pretoria. Prof Oguttu holds a Doctorate in Tax law (UNISA - 2008) which was followed by Post-Doctoral Studies at the University of Michigan's African Presidential Scholars Programme in 2009. She also holds a Masters in Tax law (UNISA - 2001); LLB degree (Makerere University - 1993); a Higher Diploma in International Tax Law (University of Johannesburg - 2008) and a Post Graduate Diploma in Legal Practice (Makerere University Hill - 1994).

Prof Oguttu Oguttu's field of specialisation is international tax law. She thus, presents lectures on this subject at postgraduate level in the department of taxation as well as the supervision of masters and doctoral dissertations. She is also involved in international tax tuition at the "African Tax Institute", housed at the University of Pretoria. She is a visiting professor - lecturing international tax law at the University of Johannesburg and has also been a visiting Professor, at the Academy of Public Finance - Vienna University of Economic and Business in Austria, where she lectured on "tax base erosion and profit shifting" in the context of African tax treaties. Prof Oguttu was previously working at the University of South Africa; where she was the tax law subject head in Department of Mercantile Law – in the College of Law.

Prof Oguttu was a member of the Davis Tax Committee that was appointed by the South African Minister of Finance from 2013 - 2018, to assess South Africa's tax policy framework - she chaired the BEPS and the Corporate Income Tax Subcommittees. She has also been a Commissioner of the South African Law Reform Commission, appointed by President of South Africa from 2014 - 2018. In 2012, she was appointed by the UN-DESA, as a member of the "Expert Group that Developed a UN Course on Double Tax Treaties" to develop capacitate among tax administrators in developing countries. In 2014, UN-ECA commissioned her to write a report on "Optimising revenue from the mining sector in South Africa"; and in 2017, UN-ECA commissioned her to write a report on "Base Erosion and Profit-Shifting in Africa".

Prof Oguttu is the Board President of the South African Institute of Tax Practitioners; a Board member of the South African Fiscal Association and a Board member of the African Tax Research Network which is based at the African Tax Administration Forum.

Katerina Perrou

Dr. Katerina Perrou is a tax lawyer in Athens, Greece; Post-doctoral Researcher & Assistant Lecturer in Tax Law at the Law School of the National and Kapodistrian University of Athens. She completed her PhD on "Taxpayer Participation in Tax Treaty Dispute Resolution" at the Institute of Advanced Legal Studies, University of London, UK. In 2016-2018 she joined the IBFD, Amsterdam, the Netherlands, as postdoctoral research fellow on Tax Treaty Issues. She is visiting professor of International and EU Tax Law at Queen Mary University of London; and at the University of Amsterdam. She is member of the Advisory Scientific Council of the EPLO Tax and Accounting Academy. She is the Secretary General of the Greek IFA Branch. Currently, she serves as Legal Counsel to the Governor of the Greek Independent Authority for Public Revenue.

Professor Pasquale Pistone

Prof. Pasquale Pistone is the Academic Chairman of IBFD. He holds a Jean Monnet ad personam Chair in European Tax Law and Policy at WU Vienna University of Economics and Business (Austria) and is Associate Professor of Tax Law at the University of Salerno (Italy). His main fields of expertise are European and international tax law, in which he is regarded as a top academic expert in various parts of the world.

Over the past 15 years he has lectured extensively on issues of European and international tax law (at several universities in 12 EU countries, three further European countries and 13 non-European countries) and has reported at over 150 specialized tax conferences around the world. He has been invited to present his views in meetings organized by the European Commission, the European Court of Justice and the OECD. Prof. Pistone has been visiting professor of European and/or International Tax Law at various universities, including Florida (twice), Lisbon (three times), Louvain UCL, Melbourne (UM and Monash), Paris (I and II) and Sao

Paulo. In his IBFD capacity he is a member of the Executive Board of the EATLP (European Association of Tax Law Professors) and of the Permanent Scientific Committee of the IFA (International Fiscal Association).

Prof. Pistone is the editor-in-chief of the World Tax Journal (IBFD), a fully peer-reviewed interdisciplinary international tax journal. He is also a member of the board of editors of Intertax (Kluwer), Diritto e Pratica Tributaria Internazionale (Cedam, Italy) and of the scientific board of several other specialized tax journals in Europe, Russia and South America.

Prof. Pistone works in seven European languages (Italian, English, French, German, Spanish, Portuguese and Dutch). He has published extensively on international and European tax law as (co-)editor of 26 books and author of two books and over 150 articles translated in ten languages around the world.

Honorable George Pitsilis

George Pitsilis, Governor of the Independent Authority for Public Revenue, is an Attorney at Law, researcher and experienced professional.

He has graduated from the Athens School of Law (LL.B.), where he also obtained an LL.M. in Public Law. He has obtained a DEA in Tax Law from the University Pantheon-Sorbonne (Paris I). Following his tax studies, George Pitsilis has gained particularly significant know – how and practical experience in Domestic and International Tax Law.

Since 2008, he is a Member of the BoD of the Greek Society of Tax Law and Public Finance Studies.

He is, also, member of the editing committee of Greek legal reviews, author of several articles and commentaries in Greek and international legal reviews.

Asha Ramgobin

Ms Ramgobin, is a South African and is the executive director and co-founder of Human Rights Development Initiative, a regional human rights organisation based in Pretoria. She is an advocate at the Bar and holds a Master's degree in International Human Rights Law from Lund University, Sweden. She has more than 24 years of experience within the access to justice movement in South Africa, within the African continent and internationally. She received an honorary doctorate from the University of Gothenburg, Sweden in recognition of her work with university based law clinics in Africa and internationally. She has worked with organisations in more than 20 countries in Africa. She has worked on the human rights dimensions and human rights based interventions to address illicit financial flows in Africa using the African regional human rights mechanisms from 2012. She is a member of the Pan African Lawyers Union Task Team on illicit financial flows and is currently completing her studies towards an LLD on strategies based in international law, international human rights law and international economic law to combat tax havens.

Christopher S. Rizek

Christopher S. Rizek is a member of the law firm of Caplin & Drysdale, Chartered, in Washington, D.C., specializing in tax practice and procedure, tax controversy issues, and tax litigation.

Immediately prior to joining Caplin & Drysdale, Mr. Rizek was Associate Tax Legislative Counsel in the Office of Tax Policy of the Treasury Department. During his time at Treasury he was the principal Tax Policy official responsible for regulations and legislation involving tax practice and procedure, including the Taxpayer Bill of Rights 2 (1996) and the IRS Restructuring and Reform Act of 1998. He previously worked as a Trial Attorney in the U.S. Department of Justice Tax Division and in the Washington, D.C. law firm of Miller & Chevalier. Mr. Rizek has a bachelor's degree in philosophy from Dartmouth College and received his J.D. and his LL.M. in Taxation from Georgetown University Law Center.

Dr. Adrian Sawyer

Dr Adrian Sawyer is Professor of Taxation and immediate past Research Director for the School of Business and Economics at the University of Canterbury. Adrian holds an SJD from the University of Virginia, and MCom(Hons), BCom and LLB degrees from the University of Canterbury. He is a CA (CA-ANZ) and CPA (CPA Australia), and Barrister and Solicitor of the High Court of New Zealand. He has an extensive publication record, with articles appearing in scholarly and professional journals and chapters in books published in Asia, Australasia, Europe and North America. He is on numerous editorial boards and is Chair of the Editors of the New Zealand Journal of Taxation Law and Policy. His research interests include: tax administration and compliance, international taxation (including international organisations), tax policy, and taxpayers' rights.

Dr. Luisa Scarcella

Dr. Luisa Scarcella works as postdoctoral researcher at the DigiTax Centre of the University of Antwerp (Belgium). Luisa is also coordinator of the Finance, Law and Economics working group of the Young Scholars Initiative INET (Institute for New Economic Thinking) and research associate at the Center for Blockchain Technologies of the UCL University of London. She obtained her PhD in tax law with distinction from the University of Graz in October 2020, and since 2016 she has worked as research and teaching assistant for the Tax and Fiscal Law Department of the University of Graz. In the past, she has worked as researcher for the International Fiscal Association (IFA), she was research associate at the Cambridge Center for Alternative Finance of the University of Cambridge and she was visiting scholar at the Center for Information Technology and Intellectual Property Law (CiTiP) of the KU Leuven University. In 2018 she was awarded a prestigious scholarship from the Austrian Ministry of Research and in

2020 she was among the 8 PhD holders in social and human sciences who were awarded the Austria Academy of Sciences' Post-doctrack fellowship.

Professor Frans Viljoen

Frans Viljoen is professor of international human rights law at the University of Pretoria. He has since 2007 been the Director of the University's Centre for Human Rights, which is both an academic department and a think tank, research and advocacy centre. His main area of research is regional human rights protection, with particular attention to the African Union human rights standards, institutions and processes, within their socio-economic and political context. He is the author of a widely-cited text on the African human rights system, *International human rights law in Africa*. In 2019, he was elected as a Deputy Chairperson of the Global Campus of Human Rights, an institution bringing together seven Master's programmes from across the globe in the fields of human rights and democratisation.