Melissa Ogier is a visiting fellow who has ongoing collaboration with the TTPI. Melissa completed a research project with the TTPI in late 2015 on secondment from the Australian Taxation Office. Melissa specialises in corporate international taxation including double tax agreements, financing structures and transfer pricing. Melissa has worked for multi-national corporations and has spent most of her career working for a big 4 advisory firm, before joining the Australian Taxation Office in 2014. She is also an adjunct lecturer at the University of Sydney teaching transfer pricing. Melissa’s current research is focused on the arm’s length principle and its ability to allocate profits in line with MNE value creation.