



INTERNATIONAL TAX DESIGN FOR THE 21ST CENTURY: EVALUATING BEPS AND LOOKING TO THE FUTURE

Online Webinar on Zoom
2 - 3 December 2021

SPEAKER AND AUTHOR PROFILES

	Speaker	Title/Bio
	Ms Devika Bhatia, PhD candidate, University of Western Australia	<i>Formulary apportionment and the extractives industry</i> Devika Bhatia is a second year PhD candidate at the University of Western Australia (Perth) under the supervision of Professor Rick Krever. Her doctoral work focuses on the corporate income taxation of mining multinationals. She holds an MPhil and MA in Economics from Jawaharlal Nehru University (New Delhi) in Economics. Her research is supported by the Minerals Research Institute of Western Australia (MRIWA).
	Mr David Bradbury, Head of the Tax Policy and Statistics Division, Centre for Tax Policy and Administration, OECD	<i>Evaluating BEPS and anti-BEPS: OECD approaches</i> David Bradbury is the Head of the Tax Policy and Statistics Division of the Centre for Tax Policy and Administration at the OECD. David joined the OECD in April 2014, where he leads a team of economists, lawyers and statisticians who are focused on delivering high quality economic analysis and tax policy advice, and providing internationally comparable tax data and statistical analysis. David was a key contributor to the delivery of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project and its implementation. He is part of the OECD team currently working with members of the Inclusive Framework on BEPS as part of global efforts to secure a consensus-based global solution to the tax challenges arising from the digitalisation

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		<p>of the economy. Prior to joining the OECD, David was a lawyer, a Member of the House of Representatives in the Australian Parliament, and served in ministerial office, including as Australia's Assistant Treasurer with responsibility for tax policy.</p>
	<p>Professor Robert Breunig, Tax and Transfer Policy Institute (TTPI), Australian National University</p>	<p>Robert Breunig is the director of the <u>Tax and Transfer Policy Institute</u> at the Crawford School of Public Policy. From 2015 to 2016 he was the Director of the Crawford School of Public Policy. Professor Breunig is one of Australia's leading Public Policy Economists. He has published in over 50 international academic journals in economics and public policy. Professor Breunig has made significant policy impact through a number of his research projects: the relationship between child care and women's labour supply; the effect of immigration to Australia on the labour market prospects of Australians; the effect of switching to cash from food stamps in the U.S. food stamp program and the inter-generational transmission of disadvantage.</p>
	<p>Professor Richard Collier, Centre for Business Taxation, Oxford University</p>	<p><i>The arm's length principle after BEPS and the Pillars</i> Richard Collier is a qualified lawyer and chartered accountant, and a former partner at PwC. He has been very closely involved with the work of the OECD since the late 1990s and was especially active in the BEPS project. In 2019 he was appointed on secondment as a senior tax adviser to the OECD to manage the work on Pillar 1 of the OECD's work on taxation of the digitalised economy. He has worked on a wide range of research projects for CBT, especially on tax treaties and transfer pricing, the implications of the BEPS project and more fundamental reform. In 2017 the Oxford University Press published his book, co-authored with Joe Andrus, <i>Transfer Pricing and the Arm's Length Principle After BEPS</i>. His most recent book, <i>Banking on Failure</i>, has just been published, again by Oxford University Press. Richard teaches on the MSc in Taxation at the Oxford Law Faculty.</p>
	<p>Professor Graeme Cooper, University of Sydney</p>	<p><i>BEPS 2.0: Making the world safe for Americans</i> Graeme Cooper is Professor of Taxation Law at the University of Sydney and a consultant to Greenwoods & Herbert Smith Freehills. He worked at the OECD in Paris in the mid-1990s and as a consultant to the ATO, Treasury, Board of Taxation, United Nations, World Bank, the International Monetary Fund and several foreign governments. He</p>

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		<p>has taught in law schools in Australia, Europe, Canada and the United States, and holds degrees from the University of Sydney, University of Illinois and Columbia University.</p>
	<p>Mr Ruud De Mooij, International Monetary Fund</p>	<p><i>Evaluating BEPS and anti-BEPS measures past and future</i> Ruud De Mooij is an assistant director in the International Monetary Fund’s Fiscal Affairs Department, where he previously headed the Tax Policy Division. He has extensive experience in providing capacity development on tax policy issues in over 25 countries, including on medium-term revenue strategies. Before joining the International Monetary Fund, De Mooij was a Professor of Public Economics at Erasmus University in Rotterdam. He has published extensively on tax issues, including in the American Economic Review and the Journal of Public Economics. De Mooij is also a research fellow at the University of Oxford, the University of Bergen, ZEW in Mannheim, and member of the CESifo network in Munich.</p>
	<p>Professor Dhammika Dharmapala, University of Chicago Law School</p>	<p><i>US Multinational Enterprises and Profit Shifting</i> Dhammika Dharmapala is the Paul H. and Theo Leffmann Professor of Law at the University of Chicago Law School, where he has been based since 2014. He is Co-Editor of the Journal of Law and Economics, a member of the Advisory Board of the Urban-Brookings Tax Policy Center, a Research Affiliate of the Tax and Transfer Policy Institute at the Australian National University, a member of the Scientific Advisory Board of MaTax (the Mannheim Taxation Science Campus), and a Fellow of the CESifo Research Network. He was previously a Professor at the University of Illinois at Urbana-Champaign. He received an undergraduate degree with First-Class Honours from the University of Western Australia, and his PhD thesis (in Economics at the University of California at Berkeley) was awarded the National Tax Association’s Outstanding Doctoral Dissertation Award. His research, which spans the fields of public finance and taxation, the economic analysis of law, and corporate finance and governance, has been published in various scholarly journals in law, economics and finance. It has also been cited in various media outlets, including the New York Times, the Washington Post, Bloomberg Businessweek, and The Economist.</p>

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	<p>Professor John Howe, Director, Melbourne School of Government</p>	<p>John Howe is Director of the Melbourne School of Government and Director of the Centre for Employment and Labour Relations Law at the University of Melbourne. John's research interests include labour market policy and regulation, regulatory design, and corporate accountability. John is presently engaged in research concerning regulatory enforcement of minimum employment standards and labour dispute resolution in Australia and the Asia-Pacific region, as well as investigating labour and other social policy criteria in government procurement policies. John was Secretary of the Australian Labour Law Association between 2005 and 2009, and Chair of the Labour Law Research Network from 2015-2019. He was Deputy Dean of the Melbourne Law School from 2013-2016.</p>
	<p>Professor Rick Krever, University of Western Australia</p>	<p><i>Formulary apportionment and the extractives industry</i> Rick Krever is a leading taxation law and policy expert. He has been closely involved in modern Australian tax reform initiatives for many years, including as a member of the Commonwealth Government's Taxation Law Improvement Project Consultative Committee and the Review of Business Taxation (Ralph Review). Professor Krever has been a professor-in-residence at both the Australian Taxation Office and the Australian Treasury, and has twice been seconded to the International Monetary Fund. His recent publications include, <i>A Tax Policy Legacy: Tim Edgar's Contributions to Tax Scholarship and Tax Legislation</i>, in Canadian Tax Journal, 2020 and <i>Individual Tax Residence in Australia</i>, with K Sadiq, in Tax Notes International, 2020. Professor Krever was awarded Member of the order of Australia in 2019 for significant service to legal education, to taxation law and policy reform, and through advisory roles.</p>
	<p>Ms Maryanne Mrakovcic, Deputy Secretary, Revenue Group, Australian Treasury</p>	<p><i>Australia's Approach to BEPS Reforms: Lessons for Policy Development</i> Maryanne Mrakovcic commenced as Deputy Secretary, Revenue Group in May 2016. In this position, Maryanne provides advice to the Government on revenue and taxation policy matters. The work of the Group includes the provision of revenue forecasts and costings of taxation policies, analysis of the economic and social effects of taxation policy proposals, undertaking consultations and advising on taxation policy</p>

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		<p>options, instructing parliamentary counsel on the design of taxation laws and supporting the passage of taxation legislation through Parliament. Revenue Group, through its Law Division, is also responsible for managing Treasury's large and diverse legislation program, and the preparation of all Treasury portfolio laws. The Group also contributes to public understanding of revenue matters through contributions to budget and other government publications. Prior to her current role, Maryanne was Associate Secretary of the Fiscal and Economic Group at the NSW Treasury, where she advised on the State's fiscal and economic strategy and played a key role in coordinating high-impact policy issues with state-wide economic implications. Prior to her time at NSW Treasury, Maryanne held various senior positions at the Australian Treasury as well as five years at the International Monetary Fund.</p> <p>Maryanne has represented Australia at the OECD Inclusive Framework since 2016, and became a member of the Steering Group of the Inclusive Framework in January 2020. The Inclusive Framework has been developing reforms to the international taxation system including mostly notably taxation of the digital economy. In January 2021 Maryanne became a Vice Chair of the OECD's Committee of Fiscal Affairs. Maryanne holds a Masters of Economics from the Australian National University and a Bachelor of Arts (Honors) (Economics) from the University of Sydney and has also the INSEAD Advanced Management Program.</p>
	<p>Ms Vicki Perry, former Assistant Secretary, IMF Fiscal Affairs Department</p>	<p><i>The Global Impact of BEPS Reforms</i></p> <p>Victoria Perry retired as a Deputy Director in the Fiscal Affairs Department of the International Monetary Fund in June 2021, having joined the IMF in 1993. During her IMF career, she provided technical advice in tax policy and revenue administration to more than 50 countries in all regions. From 2002 to 2008 she served as Division Chief for Revenue Administration; from 2008 until 2016 she was Division Chief for Tax Policy. She is a coauthor of the book "The Modern VAT," and a coeditor of the recent book "Corporate Income Taxes Under Pressure," both published by the IMF. Prior to joining the IMF, Ms. Perry was the Deputy Director of the Harvard University International Tax Program, teaching comparative income taxation and value added taxation and providing technical</p>

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		<p>assistance in revenue policy to various countries through the Harvard Institute for International Development. Ms. Perry previously practiced tax law with the Boston law firm of WilmerHale. She is a past president of the National Tax Association, a past president of the American Tax Policy Institute, past Chair of the Value Added Tax Committee of the American Bar Association Section of Taxation, and presently vice president and member of the Board of the International Institute of Public Finance. She received her J.D. from the Harvard Law School, and her B.A. from Yale University in economics and philosophy.</p>
	<p>Mr Marty Robinson, A/g First Assistant Secretary, Corporate and International Tax Division, Revenue Group, Australian Treasury</p>	<p><i>BEPS Reforms and Pillar Two</i> Marty Robinson is the First Assistant Secretary (a/g) heading up the Corporate and International Tax Division in the Australian Treasury. Marty oversees the development of policies and advice to Treasury Ministers on corporate tax for Australia’s large businesses, international taxation arrangements and Australia’s network of tax treaties, as well as broader whole-of-tax system perspectives. Between 2018 and 2020, Marty served as the Minister-Counsellor (Economic) and Senior Treasury representative in the Australian Embassy, Washington DC. Marty has worked on a range of issues during his earlier period in Treasury between 2005 and 2017. He headed work on the development of innovative financing models for affordable housing including chairing a Federal and State-level government Affordable Housing Working Group and an Affordable Housing Bond Aggregator Taskforce. He has also advised on banking and superannuation regulatory policies in the Financial System Division and directed the development of costing and analysis of policy spanning personal, business and indirect taxation, as well as the Australian social security payments system. Marty was also the Executive Officer to former Treasury Secretary, Dr Martin Parkinson. Marty holds a Bachelor of Economics (Honours Econometrics) from the Australian National University.</p>

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	<p>Professor Kerrie Sadiq, Queensland University of Technology</p>	<p><i>Formulary apportionment and the extractives Industry</i></p> <p>Kerrie Sadiq is Professor of Taxation in the School of Accountancy at the QUT Business School, Queensland University of Technology and an ARC Future Fellow. She is a Chartered Tax Adviser as designated by the Taxation Institute of Australia, a CPA and a CA. Kerrie’s research expertise are in the areas of international tax, tax expenditures and capital gains tax. She is the co-editor of <i>Australian Tax Review</i>, 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. Recent work has been specifically on issues in international tax, such as transfer pricing, the OECD’s approach to base erosion and profit shifting (BEPS), tax transparency, 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.</p>
	<p>Professor Miranda Stewart, University of Melbourne</p>	<p><i>The Legal and Institutional Impact of BEPS Reforms in Australia</i></p> <p>Miranda Stewart is Professor at the University of Melbourne Law School where she is Director of Tax Studies. Miranda is an Honorary Professor and Fellow at the Tax and Transfer Policy Institute at the Crawford School of Public Policy, The Australian National University and was the inaugural Director of the Institute from 2014 to 2017. Miranda carries out research, advisory and teaching across a wide range of topics on taxation law and policy including international taxation; taxation of large and small business entities, not-for-profits and individuals; the role of tax in development; reform processes and budget institutions; and gender equality in tax and transfer systems.</p>

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	<p>Mr Hector Thompson, Deputy Commissioner – International, Australian Taxation Office</p>	<p><i>Reflections on BEPS – an Administrator’s perspective</i> Hector is the Deputy Commissioner responsible for international taxation in the Australian Taxation Office (ATO), including the Tax Avoidance Taskforce. He leads the development of ATO strategy in response to the base erosion and profit shifting, offshore tax evasion and foreign investment risks. He represents Australia at various OECD forums and has operational leadership of the Joint International Taskforce for Sharing Intelligence and Collaboration (JITSIC). Prior to joining the ATO, Hector worked in the Revenue Group at the Department of the Treasury on a range of tax issues, including the tax challenges arising from digitalisation. Throughout his career, Hector has held a broad range of positions in public policy areas at The Treasury and the Department of the Prime Minister and Cabinet including advice on a variety of tax, fiscal, international and macroeconomic policy matters. Hector also served as Minister-Counsellor (Economic) and Senior Treasury Representative at the Embassy of Australia in Washington DC from 2014 to 2017 and in a similar role at the Embassy of Australia in Tokyo in 2010. Hector holds a Bachelor of Arts with 1st Class Honours from Sydney University and a Graduate Diploma in Economics from the Australian National University.</p>
	<p>Hon Associate Professor Alfred Tran, Australian National University</p>	<p><i>An Australian study of cross-border profit shifting channels</i> Dr Alfred Tran has been an accounting academic at the Australian National University for more than 26 years and is a researcher in the areas of taxation and financial accounting. He is currently an honorary associate professor in the Research School of Accounting, ANU.</p>
	<p>Ms Wanmeng Xu, Australian National University</p>	<p><i>An Australian study of cross-border profit shifting channels</i> Wanmeng Xu completed a Master of Commerce degree from the Australian National University in 2018 and is currently a doctoral candidate in the Research School of Accounting, ANU, on cross-border profit shifting and BEPS.</p>