NYU LAW

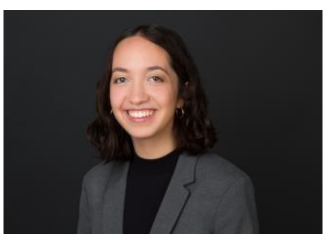
International Tax Program

Speaker	Bio
 **Prof. Philip Baker**	Philip Baker KC is a practicing barrister and King's Counsel, practicing from chambers in Field Court, Gray's Inn. Additionally, he is Visiting Professor at the Law Faculty of Oxford University and a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London. He specializes in international aspects of taxation, which covers both corporate and private client matters. He has advised and represented several governments on tax matters and appeared as an expert in cases around the world. He has a particular interest in taxation and the European Convention on Human Rights, is author of a book on Double Taxation Conventions, and editor of the International Tax Law Reports. He was one of the General Reporters on the Practical Protection of Taxpayers' Rights for the International Fiscal Association Congress in Basel in 2015 and is one of the directors of the Observatory on Protection of Taxpayers' Rights.
 **Dr. Mona Barake**	Dr. Mona Barake specializes in international taxation and public economics. Her work focuses on assessing international tax reforms, from quantifying to studying the effects of policy changes especially those related to taxation, profit shifting and tax havens. She holds a PhD in Economics from Paris 1 Panthéon-Sorbonne University, where her doctoral research focused on profit shifting by multinational banks using country-by-country reporting data. Before joining ODI as a Research Associate, Mona was a Postdoctoral Researcher at the EU Tax Observatory in France and at Skatteforsk in Norway. She has led and contributed to research projects on the global minimum taxation (Pillar Two), Pillar One and digital services taxation, the taxation of crypto-assets and profit shifting.
 **Dr. Amina Ebrahim**	Dr. Amina Ebrahim is a Research Fellow at UNU-WIDER in Helsinki, where she leads the Tax Research for Development project. She is a development economist specializing in administrative tax data, public finance, and applied policy research. Her work focuses on strengthening domestic revenue mobilization through evidence-based tax administration and policy reform. She works closely with revenue authorities and research partners across Africa to advance collaborative research, support secure access to tax data through data labs, and build local research capacity. Her research spans public economics, labour economics, and development policy, with a particular interest in using administrative data to improve public decision-making.

 **Dr. Tatiana Falcao**	Dr. Tatiana Falcao is a senior policy expert in international tax and environmental taxation. She is a founding member of the United Nations Subcommittee on Environmental Taxation, a member of the expert group of the Global Solidarity Levies Task Force: For People and the Planet, and a member of the Scientific Committee of the Africa Tax Research Network (ATRN) of the Africa Tax Administration Forum (ATAF). She is also a columnist at Tax Notes International. Tatiana has worked in and for several UN agencies, including UNDP, UNEP, U.N. DESA. She has also worked for the Coalition of Finance Ministers for Climate Action, the World Bank, as well as the IMF and the ILO. Tatiana is the author of a proposal for Multilateral Carbon Tax treaty (MCTT), originally published in 2019 and revisited in 2024. The MCTT is currently being considered for implementation by the Regional Platform for Tax Cooperation for Latin America and the Caribbean (PTLAC). Tatiana is a graduate of the Vienna University of Economics and Business (AU, Ph.D), the University of Cambridge (UK, LL.M) where she was the editor and treasurer of the Cambridge Law Review, and New York University (USA, LL.M). Her bachelor's in law was obtained at Universidade Candido Mendes (BRA), summa cum laude.
 **Mr. Bhaskar Goswami**	Mr. Bhaskar Goswami is Joint Secretary (Foreign Tax & Tax Research), CBDT, and Competent Authority for India. A 1995 officer of the Indian Revenue Service, he has experience across assessment, investigation, transfer pricing, APA administration, and international tax policy. He began his career as an Assessing Officer in Belgaum and Hyderabad, handling regular assessments as well as search and seizure cases, before serving as Deputy Director of Income Tax (Investigation), Hyderabad. He later held positions as Transfer Pricing Officer, Additional Commissioner (Transfer Pricing), Additional Commissioner (APA), and Commissioner of Income Tax (APA-2), leading negotiations and resolution of a significant number of complex APAs. Between 2012 and 2014, he worked as a Tax Policy Analyst in the Global Forum on Transparency and Exchange of Information at the OECD, Paris. Since September 2023, he has served as Joint Secretary (FT&TR-II), leading India's negotiations on Bilateral Advance Pricing Agreements and Mutual Agreement Procedures and representing India in international tax policy discussions, including the UN Framework Convention on International Tax Cooperation.
 **Dr. Frederik Heïtmuller**	Dr. Frederik Heïtmuller is an Associate Postdoctoral Fellow with ICTD's International Tax Team. His research focuses on policies against corporate tax avoidance, the influence of international norms in the Global South and global tax governance. He is also an independent consultant on tax policy. Prior to joining ICTD, he obtained a PhD from Leiden University, Netherlands, where he investigated the political economy of the BEPS Project in the Global South as member of the GLOBTAXGOV project, and taught courses on international and comparative taxation. He has a master's degree in political science from Sciences Po Bordeaux and University of Stuttgart.

 **Ms. Wanjiru Kiarie**	Ms. Wanjiru is a tax policy professional with over thirteen years of experience in tax, nine of which have been in international tax. She started her career practising commercial law before becoming a tax auditor at the Kenya Revenue Authority. Her experience in tax audit provided a strong foundation for the administration of tax laws and sparked an interest in designing effective tax policies. Currently serving as the head of the Treaties and International Policy office, she has successfully spearheaded the domestic implementation of several international tax policies, including the BEPS MLI and Country-by-Country Reporting, and provides policy guidance to the National Treasury on taxation of cross-border transactions. She is the lead negotiator of Kenya's Double Taxation Agreements (DTAs) and played a key role in the drafting of Kenya's DTA Model and Policy. Ms. Kiarie has participated in other UN processes having represented Kenya and the Africa Group as a bureau member of the Committee that drafted the Terms of Reference for a UN Framework Convention on International Tax Cooperation in 2024 and is currently playing the same role in the negotiation of the Framework Convention and its early Protocols. Ms. Kiarie holds a Master of Laws degree from the University of London and is dedicated to advocating for the taxing rights of developing countries and designing tax policies that support their development goals.
 **Mr. Jun Han Lai**	Jun Han is Deputy Director of Tax Policy at the Ministry of Finance of Singapore. He has worked on a broad range of tax issues, including international, income, and indirect taxation. He holds an LLM in International Tax Law from King's College London and a BSc in Political Science from the National University of Singapore.
 **Dr. Lyla Latif**	Dr Lyla Latif is a Pan-African lawyer, academic, and policy strategist whose work spans public finance, international taxation, legislative reform, and technology governance. She co-developed Africa's first anti-illicit financial flows policy tracker and served on a taskforce within Kenya's Ministry of Information, Communications and the Digital Economy advising on emerging technologies and data governance. As a UNDP technical expert, she drafted income tax legislation and national tax policies across multiple jurisdictions, and earlier in her career authored Kenya's land legislation that replaced colonial-era statutes, a seminal contribution to her country's legal architecture. Dr Latif serves as expert counsel to Eswatini's Revenue Appeals Tribunal on international tax disputes and has trained tax administrations, parliamentarians, judges, civil society, and journalists across four continents. Her scholarship advances decolonial approaches to fiscal systems and the integration of Islamic financial instruments into development finance. She has lectured at institutions spanning Bhutan, China, Sri Lanka, Togo, and the United Kingdom, created a TED-Ed video viewed by over half a million people, and collaborated with Nobel laureates on redefining global fiscal justice.

 **Dr. Fernando Loayza**	Dr. Fernando Loayza is an Assistant Professor at Washington and Lee University School of Law. He holds a Doctor of the Science of Law (JSD) and a Master of Laws degree from Yale Law School and a Law degree from the Pontificia Universidad Católica del Perú. He has taught at Yale University (USA), Drexel University (USA), Jindal Global Law School (India), Pontificia Universidad Católica del Perú (Perú), and the Universidad del Pacífico (Perú). He has presented his research in Australia, Europe, Asia, Latin America, and the United States. His work has been published or is forthcoming in leading US law journals and peer-reviewed journals, both in English and Spanish. He has also written opinion pieces for newspapers in Peru, India, and the U.S., including in the New York Times. Before academia, he worked at PwC and the Tax Justice Network.
 **Ms. Marlene Nembhard-Parker**	Ms. Marlene is the Deputy Commissioner General-Legal Services Division, Tax Administration Jamaica, Ministry of Finance and the Public Service. She has over 26 years of experience in taxation. She currently serves as the co-chair of the Inclusive Framework and co-chair of the OECD's Advisory Group for Global Dialogue on Tax Matters. She served as Jamaica's chief delegate to the Global Forum on Transparency and Exchange of Tax Information, 2010-2023. Marlene is also a past member of United Nations Committee of Experts on International Cooperation in Tax Matters, and currently is Jamaica's delegate to the Intergovernmental Negotiating Committee on International Tax Cooperation (INC-Tax), where she is the co-lead of Workstream 111 on Dispute Prevention and Resolution.
 **Mr. Daniel Atwere Nuer**	Mr. Daniel Nuer is a tax expert with a robust background in tax policy and revenue administration. He holds a Master of Philosophy (M.Phil.) in Taxation from the African Tax Institute at the University of Pretoria, South Africa, and is a Fellow of the Chartered Institute of Taxation (Ghana). He is currently a Technical Advisor at the Ministry of Finance, Ghana. Prior to that He was the Head of the Tax Policy Unit (TPU) at the Ministry for the period 2017 to 2025. His experience in tax administration was from 1988 to 2016 during which period he held various positions in different departments in the Revenue Authority. He is a Vice-Chairman of the Bureau of the Intergovernmental Negotiating Committee for the UN Framework Convention on International Tax Cooperation, and serves as Co-Lead for Workstream 1, which is responsible for developing the text of the Framework Convention.

 **Prof. Zach Pouga**	As an International Tax principal, Dr. Zach Pouga regularly advises multinational companies on the tax aspects of inbound and outbound US cross-border transactions. Zach was ranked in the 40 Under 40 list of the American Bar Association and the National Bar Association. He holds a doctorate (SJD) in International Tax Policy from the University of Michigan, an International Tax LLM from Michigan Law School, an LLM in Corporate and Finance Law from Wayne State University, and an LLB and Master of Laws from the University of Douala. He has deep experience in complex repatriation planning transactions, M&A and post-acquisition planning, global reorganization transactions, foreign tax credit planning, tax treaty analyses, intellectual property planning, tax compliance and controversy, partnership tax, and tax provisions. Prior to Ernst & Young LLP, Zach worked in an international tax group of an international law firm in New York City. His primary focus is to support companies that operate cross-border and help them navigate international tax challenges that arise. While he focuses on US international tax aspects of cross-border transactions, he regularly works with his colleagues around the globe and throughout time zones to provide our clients with full service, regardless of where they operate. He works with US multinational companies as they operate in jurisdictions outside of the US and assists foreign multinationals with operations in the US. He takes special interest in collaborating with small and medium companies as they scale to become global powerhouses.
 **Ms. Josefina Del Rosario Lago**	Ms. Josefina del Rosario Lago is a Policy Analyst at the International Institute for Sustainable Development (IISD), where she works on the intersection between international investment law, tax policy, and sustainable development. Her work focuses on investment law and policy reform, tax incentives, and investor-state dispute settlement. Before joining IISD, Josefina worked as Legal Counsel at Argentina's Treasury Attorney General's Office, representing Argentina in complex investor-state arbitration proceedings, and sovereign debt disputes. Josefina holds an LL.M. in International Law from University College London, where she was a Chevening Scholar, and a law degree with a specialization in public international law from the University of Buenos Aires.
 **Prof. Diane Ring**	Ms. Diane M. Ring is the Marianne D. Short and Ray Skowyra Professor of Law at Boston College Law School. Her work addresses issues including international taxation, information exchange, tax leaks, corruption and taxation, and labor and taxation. Ring was a consultant for the United Nation's 2014 project on tax base protection for developing countries, and the U.N.'s 2013 project on treaty administration for developing countries. Ring is also co-author of three case books in taxation– covering international taxation, corporate taxation, and ethical problems in federal tax practice. She was the U.S. National Reporter for the 2012 IFA Conference on the Debt Equity Conundrum and for the 2004 IFA Conference on Double Nontaxation. Prior to joining Boston College Law School, she was an associate professor of law at the University of Florida Levin College of Law, and an assistant professor at Harvard Law School. Before entering academia, Ring practiced at the firm of Caplin & Drysdale in Washington, D.C.

 **Dr. Luisa Scarcella**	Dr. Luisa Scarcella is the Global Policy Lead – Taxation and Trade at the International Chamber of Commerce (ICC), based at the ICC - UN Permanent Observer Office in NYC. She leads ICC's engagement on international tax policy in all different international and regional tax fora. Before joining ICC, Scarcella was a postdoctoral researcher at the DigiTax Centre of the University of Antwerp (Belgium), where she focused on the intersection between tax law and new technologies. In October 2020, Scarcella earned her PhD in tax law with distinction (highest honors) from the University of Graz. In the course of her career, she has published her research in several international academic journals and won several academic awards. Luisa was also the International Fiscal Association (IFA) research associate for 2020 and currently seats on the IFA Permanent Scientific Committee (PSC).
 **Prof. Stephen Shay**	Mr. Stephen Shay is the Paulus Endowment Senior Tax Fellow and Adjunct Professor at Boston College Law School. Mr. Shay has served as Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury and is a retired partner of Ropes & Gray LLP where he practiced international tax law for over two decades. He has been a Professor of Practice at Harvard Law School and a Lecturer at Yale Law School, Oxford University (MSc. in Taxation), University of Miami School of Law, and the Leiden International Tax Institute. Mr. Shay has served as an expert consultant to the United Nations and International Monetary Fund, and he regularly provides pro bono technical assistance to governments of low-income countries through the auspices of the International Senior Lawyers Project. He has testified as an expert on U.S. international tax law in U.S. Federal and State courts, in tax cases in Australia, Ireland and New Zealand, and before tribunals in investor-state arbitrations. Mr. Shay serves on the Executive Committee of the New York State Bar Association Tax Section, the Leadership Council of the Harvard Law School Wilmer Hale Legal Services Center, and the Amicus Committee of the American College of Tax Counsel. He is admitted to practice in New York and Massachusetts.
 **Prof. Miranda L. Stewart**	Ms. Miranda Stewart is the Director of the International Tax Program at NYU School of Law, where she researches and teaches across a wide range of topics in taxation law and policy. Her current research explores international tax reform, including the relationship between states and multinational enterprises and the role of the United Nations and other international institutions in shaping global tax policy. In addition to her role at NYU, Miranda is a Professor of Law at the University of Melbourne, an Honorary Professor at the Crawford School of Public Policy, Australian National University, and an International Research Fellow at the Centre for Business Taxation, Oxford University. She has advised governments, international organizations, and NGOs on tax and budgeting. Miranda is the author of more than 100 publications, including *Tax and Government in the 21st Century* (Cambridge University Press), and has held leadership roles in international tax organizations, including as President of the 78th IFA Annual Congress.

 **Mr. Christophe Waerzeggers**	Mr. Christophe Waerzeggers is Deputy Division Chief in the Tax Policy Division of the IMF's Fiscal Affairs Department. He previously led the tax law function in the IMF Legal Department. His work focuses on tax policy, VAT, international taxation, tax administration, digitalization, and tax governance. He has advised numerous countries on tax reform and has co-authored several IMF publications on tax law and policy.
 **Prof. Eric Zolt**	Eric Zolt is the Michael H. Schill Distinguished Professor of Law Emeritus at the UCLA School of Law and an Extraordinary Professor at the African Tax Institute, University of Pretoria. This fall, Eric will be a Visiting Professor at NYU School of Law. Before joining UCLA in 1985, he was a partner in the law firm of Kirkland & Ellis. While on leave from UCLA, Eric served in the U.S. Department of Treasury from 1989 to 1992, first as Deputy Tax Legislative Counsel in the Office of Tax Policy, and then as the Founder and Director of Treasury's Tax Advisory Program for Eastern Europe and the Former Soviet Union. Eric has served as a consultant to the Treasury Department, US AID, the World Bank, and the International Monetary Fund. Eric currently serves as a member of the UN Tax Subcommittee on Wealth Taxation In 2002, Eric co-founded and served as the first Chair of the Executive Committee of the African Tax Institute, a training and research facility for tax policy and tax administration located at the University of Pretoria. He also served as the Faculty Director of Harvard Law School's International Tax Program from June 2000 through June of 2003.