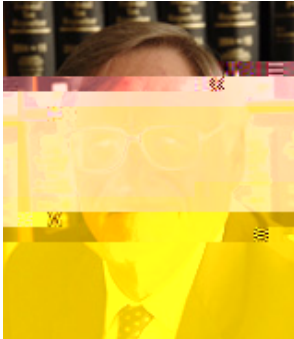


**Group Meeting on “Capacity Building on Tax Treaty Administration”
Rome, Italy, 28-29 January 2013**

BIOGRAPHIES OF EXPERTS

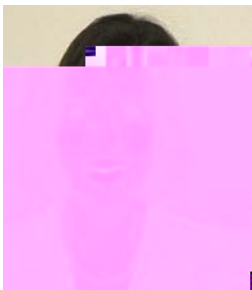


Hugh Ault is Professor Emeritus at Boston College Law School. He specializes in taxation with an emphasis on international tax issues. He has been visiting professor at a number of foreign universities, most recently serving as Distinguished Visiting Professor at Gakushuin University in Tokyo, Japan. He was a Fulbright Exchange Professor at the University of Stockholm, where he received an honorary Juris Doctor degree in 1994. In 2003 he also received an honorary doctor of law degree from Katholieke Universiteit Leuven, Belgium, in recognition of his academic contributions in international and comparative tax law. Professor Ault has written numerous books and articles on tax issues, including the “Comparative Income Taxation: A Structural Analysis”. He is currently Senior Advisor to the OECD’s Centre for Tax Policy and Administration and Senior Visiting Fellow at the University of Stockholm Centre for Commercial Law.

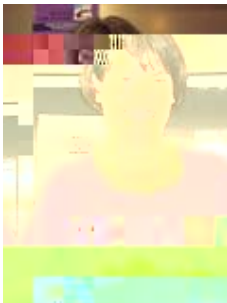




Jinyan Li is Professor of Tax Law and former Interim Dean of Osgoode Hall Law School, York University, Canada. She obtained her B.A. (economics) at the University of International Business and Economics in Beijing, China; LL.B (Toronto); LL.M (Queen's), and D. Jur. (York). She teaches and researches in various areas of tax law and policy. She has authored and co-authored over a dozen of books, including *International Taxation in the Age of Electronic Commerce: A Comparative Study* (2003); *Principles of Canadian Income Tax Law* (6th ed) (Hogg, Magee and Li, 2010); *International Taxation in Canada: Principles and Practices* (Li, Cockfield and Wilkie, 2006); and *Taxation in the People's Republic of China*. She has received research grants from several sources, including SSHRC, the Centre for Innovation Law and Policy, Heward Stikeman Fiscal Institute and IFA (Canadian Branch). Li was a Visiting Researcher at Harvard Law School, a Greenwood and Freehills Visiting Professor of International Taxation at the University of Sydney, Australia. She received an Academic Excellence Award from CALT (2007), a Teaching Award from Osgoode in 2004, and D. J. Sherbaniuk Distinguished Writing Award in 1999.



Ariane Pickering is a former Chief Tax Treaty Negotiator for Australia, with extensive experience in the Australian Taxation Office and Treasury in developing tax treaty policy and negotiating, implementing and interpreting Australia's tax treaties. Prior to 2010, she was Vice Chair of, and Australia's main delegate to the OECD's Working Party 1 on Tax Conventions. She chaired the sub-Group of the Working Party that reviewed taxation of income from services. Ms. Pickering is now involved in a number of projects, including, as a consultant for the Asian Development Bank, assisting a developing country to build its tax treaty skills.



Ms. Joanna Wheeler is Senior Principal at the International Bureau of Fiscal Documentation (IBFD). Joanna Wheeler, TEP, is a member of the IBFD academic group. Previously, she was the editor of many different IBFD publications, and the founding editor of IBFD's loose-leaf publication "The International Guide to the Taxation of Trusts". Ms. Wheeler was the pioneer of the IBFD's programme of online courses, and before that she taught regularly the IBFD classroom courses. She also gives regular guest seminars at the universities of Cambridge, Leiden, London (Queen Mary College) and Neuchatel. Ms. Wheeler was a member of the Research Subcommittee of the International Fiscal Association (IFA) for many years, and was general reporter for the IFA Congress held in Kyoto in 2007 on the topic "Conflicts in the Attribution of Income to a person".

Regional Organizations

African Tax Administration Forum (ATAF)

Mrs. Elizabeth Lynn Storbeck is Institutional Development Officer at the African Tax Administration Forum. She is a qualified attorney with a Masters Degree in Taxation. Mrs. Storbeck was seconded to the ATAF Secretariat in September 201

