



INTERNATIONAL TAXATION CONFERENCE - 2010

DECEMBER 2 - 4, 2010, ITC MARATHA HOTEL & HYATT REGENCY HOTEL, MUMBAI

CONFERENCE TOPICS: PROPOSED DIRECT TAX CODE IN INDIA (AN UPDATE) - INTERNATIONAL TAX STRUCTURING FOR INVESTING ABROAD - RESOLUTION OF INTERNATIONAL TAX DISPUTES - INTERNATIONAL TAX DEVELOPMENTS - TRANSFER PRICING DISPUTES AND THEIR PREVENTION

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| Former Honorary President: Professor Klaus Vogel | Conference Directors: Professor Roy Rohatgi / Roger Wheeler (USA) | | |
| Advisory Committee: Mukesh Butani | R K Chopra | Dinesh Kanabar | T. P. Ostwal |
| Jairaj Purandare | Kiran Umrootkar | Arvid Skaar (Norway) | Caroline Silberzstein (OECD) |
| Uday Gujadhur (Mauritius) | Shanker Iyer (Singapore) | Roger Wheeler (USA) | |

MESSAGE FROM THE CONFERENCE DIRECTORS

Our plenary session this year is on **Resolution of International Tax Disputes** on Day Two. We have planned a **three-day programme** with concurrent sessions on separate topics on Day Three. They are (i) **Day One:** (a) An Update on the **Proposed Direct Tax Code in India**, and (b) **International Structuring for Investing Abroad**, (ii) **Day Two:** (a) **Resolution of International Tax Disputes**, and (b) **Country Experiences**, and (iii) **Concurrent sessions on Day Three:** (a) **International Tax Developments - Model Treaty Developments and Recent International Tax Changes**, and (b) **Transfer Pricing Disputes and their Prevention**. The concluding session includes a question and answer session with the Indian Transfer Pricing Directorate and a panel discussion on the proposed Direct Tax Code in India, which will be televised by Bloomberg UTV in India.

OUR SESSION CHAIRMEN

Sohrab Dastur, Senior Advocate, India; **Dinesh Kanabar**, KPMG, India; **Nishith Desai**, NDA, India; **Jairaj Purandare**, PwC, India; **Mukesh Butani**, BMR, India; **Pranav Sayta**, Ernst & Young, India; **Uday Ved**, KPMG, India; **Samir Gandhi**, Deloitte, India; **Shyamal Mukherjee**, PwC, India; **Caroline Silberzstein**, OECD, Paris; **T. P. Ostwal**, T. P. Ostwal & Associates, India.

OUR SPEAKERS

Proposed Direct Tax Code in India - An Update: **M. Lakshminarayanan**, Head of Tax, Deloitte, India; **Rahul Garg**, Partner, PwC, India; **Gautam Doshi**, Group Managing Director, Reliance ADAG, India; **Mukesh Butani**, Partner, BMR, India; **Murray Clayson**, Global Head of Tax, Freshfields Bruckhaus Deringer, United Kingdom, **H Shrinivasulu**, **Sunil Gupta & Ashutosh Dixit**, Direct Tax Code Committee, Government of India.

International Tax Structuring for Investing Abroad: **Luiz Frederico Battendieri**, Partner, Neves, Soares & Battendieri, Brazil; **Jorge Espinosa**, Partner, Espinosa & Asociados, Chile; **Benjamin Cubides**, Partner, Rodriguez - Azuero Abogados, Colombia; **Vladimir Gidirim**, Executive Director, Ernst & Young, Russia; **Sudhir Kapadia**, Partner, Ernst & Young, India..

Resolution of International Tax Disputes (Plenary Session) : **Jerome Libin**, Partner, Sutherland Asbill & Brennan, United States; **Kees van Raad**, Professor, Chairman, International Tax Center Leiden, The Netherlands; **Dave Hartnett**, Head of H.M. Revenue & Customs, United Kingdom; **Mark Levey**, Partner, Baker & Mackenzie, United States; **Carmel Peters**, Advice Division, Inland Revenue, New Zealand; **Vern Krishna**, Queens Counsel, Borden Ladner Gervais, LLP, Canada; **Porus Kaka**, Senior Advocate, India.

International Tax Developments: **Mary Bennett**, Head of Division, Tax Treaty, Transfer Pricing & Financial Transactions Division, OECD, Paris; **Dick Molenaar**, Partner, All Arts Tax Advisers, The Netherlands; **Alan Granwell**, Partner, DLA Piper LLP, United States; **Frans Vanistendael**, Professor, Academic Director, IBFD, The Netherlands; **David Sutherland**, Managing Director, Morgan Stanley, Asia; **Hitesh Gajaria**, Partner, KPMG, India

Transfer Pricing Disputes and their Prevention: **Caroline Silberztein**, Head of Transfer Pricing Unit, OECD, Paris; **Al Meghji**, Partner, Osler, Hoskin & Harcourt LLP, Canada; **Vispi Patel**, Vispi T. Patel & Co., India; **Anuradha Bhatia**, Director of Income-Tax (Transfer Pricing), India; **Sean Foley**, Former APA Director, United States; **Heinz-Klaus Kroppen**, National Tax Partner, Deloitte, Europe; **Heleno Taveira Torres**, Professor & Advocate, Brazil.

In addition, we have several sponsored sessions on international financial centres and international trusts and three Discussion Sessions: **Panel Session I** - Some New Approaches towards Treaty Dispute Resolution - How to make them more effective? **Panel Session II** - International Tax Dispute Resolution Mechanisms - Current and Future. **Panel Session III** - Impact of Proposed Direct Tax Code in India on International Taxation (an Update).

In our 2010 conference, we have over thirty expert speakers and panelists from all over the world. As in prior years, our conference will include a sizeable participation from tax regulators, government bodies and the tax judiciary besides delegates from professional firms and multinational organizations in India and abroad.

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THE CONFERENCE PROGRAMME

DECEMBER 2-4, 2010 ITC MARATHA HOTEL, MUMBAI / HYATT REGENCY HOTEL, MUMBAI

Day One : December 2, 2010 (Thursday) - ITC Maratha

- 0800 - 2000 Registration
0930 - 0950 Welcome to the Conference (Conference Chairman)
Morning : Proposed Direct Tax Code (DTC) in India - An Update (ITC Maratha)
Chairman **Dinesh Kanabar**, Deputy CEO and Chairman, Tax, KPMG, India
0950 - 1000 Session Chairman's Remarks
1000 - 1020 **M. Lakshminarayanan**, Head of Tax, Deloitte, India
Income Tax Act and Double Tax Avoidance Agreement
1020 - 1040 **Rahul Garg**, Partner, PwC, India
Taxation of Foreign Companies
1040 - 1100 **Gautam Doshi**, Group Managing Director, Reliance ADAG, India
Anti-avoidance Rules
1100 - 1120 **Mukesh Butani**, Partner and Tax Practice Leader, BMR Advisors, India
Transfer Pricing Issues and their Resolution
1120 - 1140 **Murray Clayson**, Global Head of Tax Practice, Freshfields Bruckhaus Deringer, United Kingdom
An International Perspective
1140 - 1210 **H Shrinivasulu, Sunil Gupta & Ashutosh Dixit**, Direct Tax Code Committee, Government of India
Indian Revenue Perspective
1210 - 1230 Discussion and Questions
1230 - 1330 Lunch
Afternoon : International Tax Structuring for Investing Abroad (ITC Maratha)
Chairman **Nishith Desai**, Founder, Nishith Desai Associates, India
1330 - 1430 **Luiz Frederico Battendieri**, Partner, Neves, Soares & Battendieri Advogados, Brazil; **Jorge Espinosa**, Managing Partner, Espinosa & Asociados, Chile; **Benjamin Cubides**, Partner, Rodriguez - Azuero, Colombia (Co-ordinator); **Juan Manuel Idrovo**, Colombia
Investing in Latin America - Brazil, Chile and Colombia
1430 - 1500 **Vladimir Gidirim**, Executive Director, Ernst & Young, Russia
Investing in CIS Countries
1500 - 1530 **Sudhir Kapadia**, Partner, Ernst & Young, India
Investing in and out of India - An Update
1530 - 1600 Discussion and Questions
1600 - 1630 Tea Break

Sponsored sessions

- 1700 - 1730 Jersey - Jersey Finance
1730 - 1800 Madeira - Dixcart Management
1800 - 1830 Isle of Man - IOM Finance
1900 - 2200 Cocktails and Dinner

Day Two : December 3, 2010 (Friday) - ITC Maratha

- Morning : Resolution of International Tax Disputes (ITC Maratha)**
Chairman **Sohrab Dastur**, Senior Advocate, India
1000 - 1015 Session Chairman's Remarks
1015 - 1100 "Klaus Vogel" Speaker: **Jerome Libin**, Partner, Sutherland Asbill & Brennan, United States
Current Global Scenario in Tax Dispute Resolution
1100 - 1145 **Professor Kees van Raad**
Tax Dispute Resolution under Model Tax Treaties
1145 - 1230 **Dave Hartnett**, Head of Revenue & Customs, United Kingdom
Tax Dispute Resolution - A Global View
1230 - 1245 Discussion and Questions
1245 - 1300 Session Chairman's Remarks
Afternoon : Resolution of International Tax Disputes - Country Experiences (ITC Maratha)
Chairman **Jairaj Purandare**, Partner, PricewaterhouseCoopers, India
1400 - 1430 **Marc Levey**, Partner, Baker & MacKenzie, United States
United States Experience
1430 - 1500 **Carmel Peters**, Advice Division, Inland Revenue, New Zealand
New Zealand Experience
1500 - 1530 **Vern Krishna**, Queen's Counsel, Borden Ladner Gervais LLP, Canada
Canadian Experience
1530 - 1600 **Porus Kaka**, Senior Advocate, India
Indian Experience
1600 - 1630 Discussion and Questions
1630 - 1700 Tea Break
1700 - 1800 **Panel Session I : Some New Approaches towards Treaty Dispute Resolution - How to make them more effective?**
Discussion session chaired by **Roger Wheeler**, (former Tax Head - General Motors) with selected speakers and delegates.

Sponsored Sessions

- 1800 - 1830 Mauritius - Multiconsult Ltd.
1830 - 1900 To be advised
1900 - 2230 Cocktails and Dinner

Day Three : December 4, 2010 (Saturday) - ITC Maratha / Hyatt Regency

- 0900 - 1030 **Panel Session II : International Transfer Pricing Dispute Resolution Mechanisms** - A panel discussion led by **Roger Wheeler**, former Tax Head - General Motors, and **Mukesh Butani**, Partner, BMR & Associates, India. In the presence (prov.) of **Craig Sharon**, Director of the APA Program, Internal Revenue Service, United States (ITC Maratha)
1030 - 1100 Coffee Break
Day Three (Option One)
International Tax Developments (Hyatt Regency)
Morning : Recent Developments in Model Treaties
Chairman **Pranav Sayta**, Partner, Ernst & Young, India
1100 - 1200 **Mary Bennett**, Head of Division, Tax Treaty, Transfer Pricing & Financial Transactions Division, OECD, Paris
Article 7 - New OECD Rules for Profit Attribution of Permanent Establishments
1200 - 1230 **Dick Molenaar**, Partner, All Arts Tax Advisors, The Netherlands
Article 17 - Taxation of Artistes and Sportsmen
1230 - 1300 Discussion and Questions
1300 - 1400 Lunch

Afternoon: Some Recent International Tax Developments

- Chairman **Uday Ved**, Partner, KPMG, India
1400 - 1430 **Alan Granwell**, Partner, DLA Piper LLP, United States
Developments in the United States
1430 - 1500 **Frans Vanistendael**, Academic Director, IBFD, The Netherlands
Developments in the European Union
1500 - 1530 **David Sutherland**, Managing Director, Morgan Stanley Asia
Developments in Asia (excl. India)
1530 - 1600 **Hitesh Gajaria**, Partner, KPMG, India
Developments in India
1600 - 1630 Discussion and Questions
1630 - 1700 Tea Break

Day Three (Option Two)

Transfer Pricing Disputes and their Prevention (ITC Maratha)

Coordinated by **Caroline Silberztein**, OECD, Paris

Morning : Transfer Pricing Disputes

- Chairman **Samir Gandhi**, Partner, Deloitte, India
1100 - 1130 **Caroline Silberztein**, Head of Transfer Pricing Unit, OECD, Paris
Transfer Pricing Disputes and their Causes - An Overview
1130 - 1200 **Al Meghji**, Partner, Osler, Hoskin & Harcourt, Canada
Some Leading Judicial Disputes in Transfer Pricing (International)
1200 - 1230 **Vispi T. Patel**, Partner, Vispi T. Patel & Associates, India
Some Leading Judicial Disputes in Transfer Pricing (India)
1230 - 1300 Discussion and Questions
1300 - 1400 Lunch

Afternoon : Advance Pricing Arrangements and Safe Harbour Rules

- Chairman **Shyamal Mukherjee**, Partner, PricewaterhouseCoopers, India
1400 - 1430 An introduction by **Caroline Silberztein**, OECD, Paris
1430 - 1630 Country experiences in -
India **Anuradha Bhatia**, Director of Income Tax (Transfer Pricing)
U.S. **Sean Foley**, Principal, KPMG, United States
Europe **Heinz-Klaus Kroppen**, National Tax Partner, Deloitte, Germany
Brazil **Heleno Taveira Torres**, Professor & Advocate, Brazil
1630 - 1700 Tea Break

Joint Final Session (ITC Maratha)

- 1700 - 1800 Question and Answer session with the Transfer Pricing Directorate, Government of India, coordinated by **Anuradha Bhatia**, Director of Income Tax (Transfer Pricing), India.
1800 - 1855 **Panel Session III - Impact of Proposed Direct Tax Code in India on International Taxation (an Update)**
A panel discussion with selected conference speakers and delegates chaired by **T.P. Ostwal**, Partner, T. P. Ostwal & Associates, India in the presence of **Mr. S. S. N. Moorthy**, Chairman, Central Board of Direct Taxes, India. The session will be moderated by **Arun Anandgiri** of Bloomberg UTV, India for broadcast on their channel.
1855 - 1900 Concluding Remarks

PROFILES AS AT APRIL 1, 2010

OUR FORMER HONORARY PRESIDENT

Professor Klaus Vogel: Professor Klaus Vogel was professor emeritus at the University of Munich. Prior to that date, he had been a professor at Erlangen-Nuremberg University (1964-66), Heidelberg (1966-77) and Munich (from 1977), where he retired as professor of public law and head of the Research Centre for German and International Tax Law. He was a member of the permanent scientific committee of the International Fiscal Association from 1974-1990 and a visiting professor at Harvard, Berkeley, Perugia and Vienna universities. Over the years, he had written about 15 books and 240 articles on constitutional, administrative and tax law. He was the principal author of the renowned book on "Double Taxation Conventions". Professor Vogel passed away in December 2007 in Germany.

OUR CONFERENCE DIRECTORS

Roy Rohatgi: Roy retired as worldwide partner in Arthur Andersen in the mid-nineties after nearly 25 years with the firm. In the eighties, he spent several years in Mumbai (Bombay) where he established and ran the Indian firm of Arthur Andersen as managing partner. He is a visiting professor in international taxation in several universities. He is the author of the book "Basic International Taxation" (now in its Second Edition). He started this conference in 1995.

Roger Wheeler: Roger is a tax consultant with KPMG's Washington National Tax Office. Before joining KPMG, Roger worked 34 years with the General Motors Corporation (GM), the last 15 as Chief Tax Officer. For the past two years, he was nominated by "Tax Business" magazine as one of the "top 50" worldwide tax professionals. He is a member of the International Fiscal Association (IFA), and has served as President of International Fiscal Association - USA Branch during 2004-2006.

OUR SESSION CHAIRMEN

Sohrab Dastur: Sohrab Dastur is a senior advocate who has been in practice in India for over fifty years. He is a past president of the Chamber of Income-tax Consultants. Until September 2004, he was a member of the Permanent Scientific Committee of the International Fiscal Association (IFA). He was formerly a professor of law at the Sydenham College and the Government Law College in Mumbai.

Dinesh Kanabar: Dinesh is the Deputy CEO and Chairman Tax at KPMG, India. Previously, he was an Executive Director and Leader of Tax and Regulatory Practice of PricewaterhouseCoopers in India. Prior thereto, he was the founder Partner/Director of RSM/Ambit. He is an acknowledged authority on various aspects of International Tax, including Treaty Interpretation, Competent Authority Proceedings, Transaction Structuring and Litigation in India.

Nishith Desai: Nishith is the founder of Nishith Desai Associates, a research-based law firm. He is an international tax and corporate lawyer, researcher, author and lecturer. Nishith Desai has been voted "External Counsel of the Year 2009" by Asian Counsel and Pacific Business Press and the "Most In Demand Practitioners" by Chambers Asia 2009. Nishith Desai's practice encompasses an extensive range of tax, corporate and technology matters.

Jairaj Purandare: Jairaj is the Senior Executive Director, PricewaterhouseCoopers (PwC) and Leader - Markets & Industries for PwC in India. Prior to September 2004, he was Chairman of Ernst & Young in India. Until 2002, he was the Country Head of the Tax and Regulatory practice of Arthur Andersen in India.

Mukesh Butani: Mukesh is a Partner and Tax practice leader of BMR Advisors. Mukesh was the Tax practice leader at Big 4 firms until August 2004, and led their International Tax & Transfer Pricing services and Oil & Gas industry teams. He is member of OECD's Business Restructuring & Advisory Group and has served as Chairman of Tax & Tariff Committee of American Chambers of Commerce in India.

Pranav Sayta: Pranav is a Partner in Ernst & Young, India and is the national leader of the Tax practice for the Technology, Communication, Entertainment & Services sector. Pranav was rated as one of the leading tax advisors in India by the Legal Media Group Guide to the World's Leading Tax Advisers. Pranav is presently a member of the Executive Committee of the IFA India Branch and a member of the Managing Committee of the Western Region Chapter of IFA India.

Uday Ved: Uday is the Executive Director and Head of Tax - KPMG India. Uday specializes in international tax, transfer pricing, foreign investment consulting and exchange control regulations. Prior to joining the firm, Uday was partner and Head of tax in RSM & Co. in India. Prior to RSM, Uday was a Senior Tax Partner in Arthur Andersen, India.

Caroline Silberztein: Caroline is the Head of the Transfer Pricing Unit in the OECD Centre for Tax Policy and Administration. She is the Secretariat to Working Party No. 6 of the Committee on Fiscal Affairs which is the body in charge of the taxation of multinational enterprises and specifically of transfer pricing. Before she joined the OECD in 2001, Caroline Silberztein has been a tax partner in two international law firms in Paris.

Samir Gandhi: Samir is the leader of the Deloitte Transfer Pricing group in India with responsibility for coordinating transfer pricing issues within his firm. He has co-authored several publications on Transfer Pricing Law and Practice in India. He has been recognized as a leading transfer pricing advisor from India by the Euromoney Legal Media Group and International Tax Review.

Shyamal Mukherjee: Shyamal is the joint Head of Tax at PwC, India. He also leads the India Transfer Pricing (TP) practice of PwC. Shyamal has been an expert witness in several Indian TP cases. He is on the Board of Editors of the Asia-Pacific Tax Bulletin (APTBB) published by the International Bureau of Fiscal Documentation (IBFD).

T.P. Ostwal: T.P. Ostwal is the senior partner of the firm of T.P. Ostwal & Associates in India. He is the ex-Chairman of International Fiscal Association - India Branch, and vice president of the global Executive Committee of the International Fiscal Association. He is currently also a member of the Expert Group of the United Nations on Transfer Pricing for Developing Countries. In 2007, he was ranked as the 11th most influential tax professional in the world by Tax Business magazine.

OUR TECHNICAL SPEAKERS

Day One: Proposed Direct Tax Code in India - An Update

M Lakshminarayanan ("Laks"): Laks is the National Leader of Deloitte's Indian Tax practice. His special area of expertise is mergers & acquisitions, amalgamations and corporate re-structuring. Laks has worked closely with several key multinational companies with specialist knowledge of international tax involving both inbound & outbound transactions in India.

Rahul Garg: Rahul is Executive Director in the Tax & Regulatory Services Practice of PwC in India with responsibility for tax litigation matters. He has served as a member of the working group for "Study of Non-residents Taxation" set up by the Ministry of Finance & Company Affairs in India. He was also the lead tax specialist on business process re-engineering for the tax department in India.

Gautam Doshi: Gautam is the Group Managing Director of Reliance - Anil Dhirubhai Ambani Group (Reliance - ADAG). Previously, he was senior

partner with RSM & Company in India. He has served as Central Council member of the Institute of Chartered Accountants of India from 1991 to 1997. Gautam speaks and writes frequently on international taxation issues.

Mukesh Butani: See above.

Murray Clayson: Murray is the global head of the tax practice group at Freshfields Bruckhaus Deringer, based in London. He is responsible for co-ordinating its cross-border tax practice. Murray is listed as a recommended expert in several leading law journals and Who's Who Legal. He is a Fellow of the Chartered Institute of Taxation and past-Chairman of the British Branch of the International Fiscal Association (IFA)

H Shrinivasulu, Sunil Gupta & Ashutosh Dixit: Commissioners of Taxes, Government of India.

Day One: International Tax Structuring for Investing Abroad

Luiz Frederico Battendieri: Luiz is the partner in charge of international tax, mergers and acquisitions (M&A), and local and global corporate reorganization projects at Neves, Soares & Battendieri Advogados in Brazil. Previously, he worked with law firms and consulting companies (Big Four), where he was the managing director for the Latin American Business Center in Europe.

Jorge Espinosa: Jorge is a Professor of Tax Law at the Law School of Pontificia Universidad Católica de Chile and at the Economics and Management School of Universidad de Chile and Universidad de Talca. He was a Partner and Director at the Legal and Tax Division of Ernst & Young Chile and the first Chilean tax and legal desk at the Latin American Business Center based in New York. Later, he established the Tax Department in Valdivia, Granese & Espinosa, Abogados.

Benjamin Cubides: Benjamin is a partner in Rodriguez-Azuero Abogados in Colombia. He has worked in several law firms in his country. He is a member of the Executive Council of the Colombian Tax Law Institute (ICDT) and Director of the Tax Committee of the Colombian American Chamber of Commerce. He is currently President of the Colombia IFA Chapter. He teaches International Tax Law at several universities in his country.

Juan Manuel Idrovo: Juan is a partner at Cañón & Cañón, Tax Advisors in Bogotá, Colombia. Previously he was tax director at Brigard & Urrutia Abogados and also the tax head at Ernst & Young, Juan is ex-president of the Colombian branch of IFA. He has written several books on Latin American taxes. In November 2008, he published his Spanish translation of Roy Rohatgi's "Basic International Taxation (Volume One) - Principles".

Vladimir Gidirim: Vladimir is Executive Director with the International Tax Group of the Moscow office of Ernst & Young. His professional experience includes advising foreign companies on inbound investments into Russia and Russian multinationals on cross-border transactions. Vladimir is a regular contributor on Russian tax issues in IBFD tax journals. He has also authored a series of lectures for a permanent university course on international taxation in Russia.

Sudhir Kapadia: Sudhir is the Tax Markets Leader at Ernst & Young in India. Prior to joining Ernst & Young, Sudhir was the National Tax Leader at KPMG in India. Sudhir has spoken at several key national and international events and contributed to thought leadership in the areas of international taxation in India and abroad over the past 23 years.

Day Two: Resolution of International Tax Disputes

Jerome Libin: Jerry Libin is the firmwide Chair of the Tax Group at the law firm of Sutherland Asbill & Brennan LLP, based in Washington, DC. From 2001 through 2005, he served as global President of the International Fiscal Association (IFA). Jerry is also a former Chair of the Taxation Division of the District of Columbia Bar. He has also been a professorial lecturer in Law at George Washington University.

Kees van Raad: Kees is professor of law at the University of Leiden and chairman of the International Tax Center Leiden (Adv LLM Program in International Tax Law). He is chairman of the Executive Board of the European Association of Tax Law Professors, a member of the Global Law Faculty of New York University Law School and a visiting professor at Peking University School of Law. He also serves as a deputy judge in the tax chamber of a Court of Appeal in the Netherlands and has been of Counsel to the law firm Loyens & Loeff since 1986.

David Hartnett: Dave is Permanent Secretary for Tax in HM Revenue & Customs (HMRC). As the Department's Head of Tax, he has overseen the recent project to modernize HMRC's powers, increase deterrence and introduce better safeguards for taxpayers. He is one of the Commissioners who set up the Joint International Tax Shelter Information Centre (JITSIC). More recently, he led HMRC's negotiations with Liechtenstein to produce a Tax Information Exchange Agreement and a Memorandum of Understanding (MOU) for disclosure of hidden income and gains.

Mark Levey: Marc Levey is a partner in the New York office of Baker & McKenzie and a specialist in structuring and defending transfer pricing strategies. He previously served as Tax Attorney with the International Tax

Ruling Group of the National Office of the IRS from 1975 to 1977. He has acted as Senior Trial Attorney with the Tax Division of the U.S. Department of Justice from 1977 to 1981, and was the Special Attorney in 1982. Mark was formerly a partner in a Big Five firm based in New York.

Carmel Peters: Carmel is a manager in the Policy Advice Division of Inland Revenue in New Zealand. Together with the New Zealand Treasury, the Policy Advice Division advises the New Zealand government on all aspects of tax policy. She is a tax lawyer who has worked in many different areas of tax policy and reform. She is currently managing the review of New Zealand's international tax rules including a comprehensive reform of the taxation of outbound investment.

Vern Krishna: Vern is Counsel with Borden Ladner Gervais, LLP. He is a Queen's Counsel in Canada and a qualified accountant. He has authored several books (including a study of the India-Canada tax treaty) and served as a Commissioner on the Ontario Securities Commission. He is a Visiting Scholar in International Tax at Harvard Law School. Vern is listed in Lexpert's Directory of Best Lawyers in Canada in Income Tax. He is a member of the Order of Canada.

Porus Kaka: Porus is a senior advocate practising tax law based in Mumbai, India. He completed his LL.M from Harvard Law School in the United States on scholarship in 1991. He is currently a member of IFA Permanent Scientific Committee. Porus has served as an Expert Witness on Indian Tax Law in an International Arbitration in London. He was named as one of India's Leading Tax Counsels for 2006 and 2007 by International Tax Review.

Day Three: International Tax Developments

Mary Bennett: Mary is the Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division of OECD's Centre for Tax Policy & Administration in Paris. Prior to 2005, she was an international tax partner in the Washington, DC office of Baker & McKenzie LLP from 1990 to 2005. Between 1985 and 1990, she was the Deputy International Tax Counsel at the U.S. Treasury. Before joining Treasury, she practiced international tax law with private firms in London and Boston.

Richard Molenaar: Dick is a tax partner with All Arts Tax Advisers in Rotterdam, the Netherlands. He is the author of the book "Taxation of International Performing Artistes" (IBFD, Amsterdam, February 2006). He is a member of the Nederlandse Orde van Belastingadviseurs (NOB), the International Fiscal Association (IFA), the International Bar Association (IBA) and the International Association of Entertainment Lawyers (IAEL).

Alan Granwell: Alan has practiced in the area of international taxation for over 40 years. He represents US multinational groups and US individuals investing or conducting business abroad, and foreign multinational groups and foreign individuals investing or conducting business in the United States. From 1981 through 1984, Alan was the International Tax Counsel and Director, Office of International Tax Affairs at the US Department of the Treasury.

Frans Vanistendael: Frans is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, and the Director of the European Tax College at KU Leuven and Tilburg Universities. He is also a visiting professor at several international universities, Frans is an expert with the European Commission on the harmonization of tax law and a consultant with the IMF and the OECD. He is a current member of the IFA Permanent Scientific Committee.

David Sutherland: David is Managing Director with Morgan Stanley with responsibility for its tax affairs in Asia. Previously, he worked for the U.S. Department of Treasury where he was Associate International Tax Counsel. He has served as Vice Chair of the Taxation Committee of the American Chamber of Commerce in Hong Kong and as a member of the Joint Liaison Committee on Taxation in Hong Kong that advises on tax administration. He is currently the Vice President of Tax Executives Institute in Asia.

Hitesh Gajaria: Hitesh is an Executive Director in Tax & Regulatory Services at KPMG India. He led the firm's Transfer Pricing Practice from 2001 to 2007. Hitesh has co-authored two publications for Bombay Chartered Accountants' Society - Transfer Pricing Manual and FERA/FEMA for Non-Residents

Day Three: Transfer Pricing Disputes and their Prevention

Caroline Silberztein: See above.

Al Meghji: Al Meghji is a tax partner specializing in tax litigation in Osler, Hoskin & Harcourt LLP, a law firm in Canada. He has represented several of the Canada's corporations on tax issues including treaty interpretation, GAAR and tax avoidance. He is cited in The Lexpert/American Lawyer's Media Guide to the Top 500 Lawyers in Canada, Euromoney's Expert Guide to Tax Lawyers and Chambers Global's The World's Leading Lawyers for Business 2004-2005 as a leading tax practitioner.

Vispi T. Patel: Vispi is a sole practitioner in his firm, Vispi T. Patel & Associates based in Mumbai, India. He has been closely associated with the development of Transfer Pricing law in India since its inception and advises multinational companies on a broad spectrum of transfer pricing and international tax issues. Vispi has been nominated as one of India's leading Transfer Pricing Consultants by International Tax Review - World Tax and by Euromoney Legal Media Group.

Anuradha Bhatia: Anuradha is an Indian Revenue Service (IRS) officer, presently posted as Director of Income Tax, Transfer Pricing, in Mumbai, India. She is in charge of supervising the Transfer Pricing audits. Over her long career she has served in several senior administrative positions in the Income Tax Department, in India. She was the National Project Coordinator, for the UNDP project, on Tax Reforms in India.

Sean Foley: Sean is KPMG's leader for the Americas region of the U.S. transfer pricing practice. His areas of focus include advance pricing agreements, transfer pricing controversy, and inbound and outbound planning. Before joining KPMG, Sean was the Director of the IRS Advance Pricing Agreement (APA) program in Washington, DC, and thereafter special counsel to the IRS Associate Chief Counsel (International). He is currently vice-chair of the American Bar Association's transfer pricing committee.

Heinz-Klaus Kroppen: Heinz-Klaus is the tax leader of Deloitte Germany, and the head of Deloitte Touche Tohmatsu's Transfer Pricing group in Europe Middle East and Asia. Heinz-Klaus is recognised as an industry leader and is frequently mentioned in various international tax journals. He was appointed to the EU Joint Transfer Pricing Forum by the EU Commission for the fourth consecutive term as one of 15 business experts in Europe.

Heleno Taveira Torres: Heleno is a Professor of tax law at the University of Sao Paulo (USP), Brazil and a tax lawyer. His major areas of practice include international tax controversies, tax treaties, and international aspects of corporate tax planning. Currently, he is a member of the global Executive Committee of the International Fiscal Association (IFA) and Member of the Legal Council of the Industry Federation of the State of Sao Paulo (FIESP). He has authored several books and articles on international tax issues.

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