

**Nishana Gosai** is the Group Tax Executive at Adcorp. Notably, Ms. Gosai has worked at the South African Revenue Services where she headed the transfer pricing unit. She also held various positions in two of the Big Four audit firms, as well as a leading mining firm and was Partner at the law firm of Baker McKenzie where she was the Africa Head of Transfer Pricing. Ms Gosai is a member of The South African Institute of Chartered Accountants (SAICA).

**Luis Nouel** is an experienced international tax professional who currently leads the Latin American and the Africa and Middle East Knowledge Groups in IBFD's Knowledge Centre in Amsterdam.

Mr. Nouel regularly teaches courses in international tax law and transfer pricing to governments, in-house tax departments and advisers around the world. He has also represented IBFD at various conferences and seminars on international tax matters.

Prior to joining IBFD, he worked for the International Tax Services group of EY in the Netherlands and in Venezuela, where he assisted multinational enterprises in dealing with issues related to international tax. Mr. Nouel started his career with the Venezuelan tax authorities, where he was responsible for tax treaty negotiations and for drafting direct and indirect tax legislation, and provided legal support to the National Audit Office. He has a law degree specializing in Tax Law from the Catholic University Andrés Bello, Venezuela, and an advanced LLM in International Taxation from the University of Leiden, the Netherlands.

**Aisha Aize Isa** is a seasoned tax practitioner who specializes in international taxation, IBFD's new Manager for the Centre for Studies in African Taxation (CSAT) and Managing Principal for Africa and the Middle East Department within the IBFD Knowledge Centre in Amsterdam. Ms Isa is an expert in tax treaties and the taxation of the digitalized economy and has been extensively involved in providing training in these areas. She is also a facilitator for the African Tax Administration Forum (ATAF), which provides technical assistance to governments on tax treaty negotiations and double taxation agreements.

Prior to joining IBFD, Ms Isa served as a Manager of the International Tax Policy Division at the Federal Inland Revenue Service, Nigeria, where she was a tax treaty negotiator and involved in policy and legislation development on international & domestic tax issues. Her work primarily focused on developing domestic policies for the taxation of cross-border transactions and developing the domestic implementation framework for international tax rules and standards. She also served as a focal officer on policies on international tax in general, representing Nigeria in several international committees and working groups.

**Carlos Gutiérrez P.** is a Principal Associate at IBFD Tax Services. He is involved in government consultancy projects, client research, and in the development and teaching of training programmes for tax authorities and the private sector, as well as regular course programmes.

Prior to joining IBFD, Mr Gutiérrez was a legal adviser with the international legislation department of the Chilean tax administration (Servicio de Impuestos Internos, SII), which is responsible for tax treaty negotiation and interpretation, and for drafting direct tax legislation. He also directly participated in numerous tax treaty negotiations.

Mr Gutiérrez obtained his law degree at the University of Chile and a master's degree (LL.M.) at Queen Mary College, University of London. He has represented IBFD at various seminars and conferences and has taught regularly for IBFD International Tax Training, and for universities in Latin America and the Netherlands. He was especially directly involved in the design and development of the Advanced Master's Programme in International Tax Law (LL.M.) that was jointly offered by the University of Amsterdam (UvA) and IBFD until 2022.

**Yvette Nakibuule Wakabi** is a Senior Associate for Sub-Saharan Africa in the IBFD Africa and Middle East department. She has tax technical editorial responsibility for publications on the Sub-Saharan Africa region and is a tax specialist on several countries in the region. She is part of the team that organizes the annual Africa Tax Symposium, where she has also participated as a speaker. Ms Wakabi is also involved in various tax research studies and projects in Africa such as value added tax with respect to the digital economy, base erosion and profit shifting assessment for developing countries, tax incentives and tax treaty analysis, to mention but a few. She is also a speaker and international tax trainer on various international tax topics.

Prior to joining IBFD in April 2019, Ms Wakabi worked at BDO East Africa as a Senior Tax Advisor responsible for clients' tax compliance (payroll and direct and indirect taxes), tax planning, tax computations and preparation of tax returns, as well as special work such as tax due diligence, tax health checks and developing transfer pricing policy documentation.

Ms Wakabi has an Advanced Diploma in International Taxation (ADIT) from the UK Chartered Institute of Taxation (CIOT), a Post-Graduate Diploma in Tax and Revenue Administration (PODITRA) from the East African School of Taxation and a Bachelor of Commerce degree (BCom – Finance) from Makerere University, Uganda. Ms Wakabi is currently an MSc Taxation candidate at the University of Oxford, England.

**Shee Boon Law** currently holds the position of Consultant, International Tax and Transfer Pricing expert based in the Netherlands. In this role, he advises clients on corporate international tax structuring for outbound investments, as well as tax policy and controversy approaches under international and EU law. Mr. Law assists clients with their outbound tax concerns by leveraging his international experience and his extensive global network of contacts.

Mr. Law brings with him over 20 years of tax advisory experience based on a unique blend of international background (i.e. with the New Zealand tax authorities, the OECD in France, IBFD in the Netherlands and DLA Piper in the United Kingdom and the Netherlands).