

## CMS Bureau Francis Lefebvre (Chair)

<b>(Organisation) name:</b>	CMS Bureau Francis Lefebvre
<b>Acronym:</b>	CMS BFL
<b>Transparency register identification number:</b>	236306318725-94
<b>Website:</b>	<a href="http://www.cms-bfl.com">www.cms-bfl.com</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	Professional consultancies
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>With around 380 lawyers CMS Bureau Francis Lefebvre is one of the very top multi-disciplinary law firms in France.</p> <p>CMS BFL is a member of CMS, an organisation of 10 major independent European law firms established in 33 countries. The offices are mainly in Europe, but also in North Africa, Middle East, Asia, and South America.</p> <p>The firm is structured around 3 main fields of expertise (tax, employment and business law). Particularly, it has a large team (more than 200 lawyers including 61 partners) offering expertise in all key areas of tax, including disputes, domestic and international M&amp;A, restructuring, financing, real estate, transfer pricing, VAT and local taxes. In addition to work with corporate clients, it also advises individuals on private tax matters.</p> <p>The international taxation department to which Bruno Gibert belongs, counts more than 50 lawyers, including 16 partners. Europe (of which Germany), Africa (of which Morocco), North America (of which USA), or even South America (more particularly Brazil) are part of geographical areas for which the international department expertise is the most notable.</p>
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<b>If applicable, sectors represented:</b>	<b>Industry</b>
<b>Level of interests represented:</b>	

## II. CHAIRMAN OF THE EU JTPF – SHORT CV:

<b>Name and surname:</b>	<b>Bruno Gibert</b>
<b>Nationality:</b>	French
<b>Position:</b>	Attorney at Law, Partner in the law firm of CMS Bureau Francis Lefebvre - International taxation / Transfer Pricing Head of the CMS Transfer Pricing group
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Mr. Bruno Gibert is Partner in the law firm of CMS Bureau Francis Lefebvre - International taxation / Transfer Pricing.</p> <p>In this capacity, particularly involved in advising on transfer pricing policy and in dispute resolution in the field of transfer pricing for major French and international firms. Special focus on (i) mutual agreement procedures and arbitration and on (ii) the negotiation of advance pricing agreement). Clients in the automotive industry, pharmaceutical industry, packaging, IT industry, food industry, consumer goods industry.</p>

<b>Previous professional experience:</b>	Mr. Bruno Gibert has 16 years' experience in the government service, where he was in charge of international tax affairs (negotiation of tax treaties with foreign countries, OECD and EU work, and competent authority). He used to be co-chairman of the OECD Forum on Harmful Tax Practices (1996 to 2001).
<b>Main publications in transfer pricing:</b>	Bruno Gibert is the author of a report to the French government on tax security in France in 2004 and co-author of two other reports to the French government, one on intangible assets (2006) and one on how to improve the commentary on French tax law (2010). He is also the co-author of the chapter on rulings of a book on French tax procedures (published in 2005 and updated in 2008), a book on transfer pricing in France (Ed F Lefebvre, 2010) and the author of the chapter on France of the book Transfer Pricing and Dispute Resolution published in 2011 and of the chapter on the mutual agreement procedure of a book on the OECD Model

	Convention (Ed Francis Lefebvre 2014). He regularly publishes articles on international tax matters in French and international publications.
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## BDI (Federation of German Industries)

<b>(Organisation) name:</b>	<b>BDI</b> (Bundesverband der Deutschen Industrie e.V. - Federation of German Industries)
<b>Acronym:</b>	BDI
<b>Transparency register identification number:</b>	1771817758-48
<b>Website:</b>	<a href="http://www.bdi.eu">http://www.bdi.eu</a>
<b>Category:</b>	Association
<i>and more precisely:</i>	Business association
<b>Countries/Areas represented:</b>	Germany

<b>Goals / remit / activity of the organisation:</b>	The BDI (Federation of German Industries) is the umbrella organization of German industry and industry-related service providers. It speaks on behalf of 36 sector associations and represents over 100,000 large, medium-sized and small enterprises with more than eight million employees. The BDI ensures that industry speaks with one voice <i>vis-à-vis</i> political institutions at national, European and international level. It commands a wide network in all key markets and international organisations. The BDI provides political flanking for the opening-up of international markets as well as information and economic policy advice on all topics relevant to industry, among them tax and financial policy.
<b>If applicable, sectors represented:</b>	Industry
<b>Level of interests represented:</b>	<ul style="list-style-type: none"> <li>• National (Germany)</li> <li>• Regional/local</li> </ul>

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	<b>Philipp Kaiser</b>
<b>Nationality:</b>	German
<b>Position:</b>	Head of Global Transfer Pricing, Bayer
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	Philipp is responsible of transfer pricing for all sub-groups of Bayer (Bayer CropScience, Bayer Healthcare and Bayer MaterialScience).
<b>Previous professional experience:</b>	Philipp has more than 10 years of experience in the area of transfer pricing. Before joining Bayer in 2011, he spent 6 years with Ernst & Young's transfer pricing expert group in Düsseldorf/Germany and New York. His experience covers preparation of transfer pricing documentations (Global and EU- Master file, US, etc.), transfer pricing audits on a global scale, several competent authority procedures (Mutual Agreement Procedures and Advance Pricing Arrangements), strategic transfer pricing planning including business model effectiveness and intellectual property planning. Philipp has strong focus and in-depth knowledge of the pharmaceutical, agricultural and chemical industry
<b>Main publications in transfer pricing:</b>	
<b>Academic background / Degrees and qualifications:</b>	Master degree in Economics (Technical University of Dresden, Germany; École Supérieure de Commerce Saint Étienne, France)
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Julia Stoltenberg
<b>Nationality:</b>	German
<b>Position:</b>	Global Lead Transfer Pricing SAP Group/ SAP SE
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	Responsible for the management of transfer pricing matters and the roll out of global guidelines within the SAP group, with businesses in more than 130 countries and a significant intercompany volume. Strategic transfer pricing planning as well as successful support of transfer pricing audits within the SAP group worldwide. Comprehensive experience in the area of intangibles and the charging of services.
<b>Previous professional experience:</b>	More than fourteen years of experience in international tax law with a focus on transfer pricing, including position as tax consultant at PwC and more than ten years with the global tax department at SAP SE.
<b>Main publications in transfer pricing:</b>	
<b>Academic background / Degrees and qualifications:</b>	Julia studied law at the university of Heidelberg and passed the bar examination in the year 2001.
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Active member of various transfer pricing working groups, including working groups supporting the cooperation between companies and the tax authorities (e.g. Arbeitsgemeinschaft für wirtschaftliche Verwaltung e.V.; Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.)

## BEPS Monitoring Group

<b>(Organisation) name:</b>	<b>BEPS Monitoring Group</b>
<b>Acronym:</b>	BMG
<b>Transparency register identification number:</b>	591762818348-09
<b>Website:</b>	<a href="https://bepsmonitoringgroup.wordpress.com/">https://bepsmonitoringgroup.wordpress.com/</a>
<b>Category:</b>	NGO
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>The BEPS Monitoring Group is a network of tax researchers and specialists around the world. It was established in 2013, sponsored by tax justice organisations, concerned especially with the effects of international taxation on development.</p> <p>It now has over thirty members from some twenty different countries, from Brazil and China to Kenya and Zambia, and including many EU member states.</p> <p>Its aim is to produce reports relating to the reform of the international system for the taxation of transnational corporations, with a special focus on the Tax Declaration of the G20 world leaders and the OECD's BEPS Action Plan.</p>
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	International



## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	<b>Solomon Picciotto</b>
<b>Nationality:</b>	British
<b>Position:</b>	Coordinator of the BEPS Monitoring Group
<b>Title:</b>	<i>Emeritus Professor, Lancaster University (UK)</i>
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Professor Picciotto has acted as Coordinator of the BEPS Monitoring Group since its inception in 2013. He has helped to write many of its reports, and presented them at public consultations. He has been following closely the details of both the G20 BEPS project being carried out through the OECD, and the development of related policies and actions in the EU.</p> <p>He has been coordinating and carrying out research in the transfer pricing field, focusing especially on the implications for developing countries, especially through the International Centre for Tax and Development <a href="http://www.ictd.ac/en">http://www.ictd.ac/en</a>.</p>
<b>Previous professional experience:</b>	<p>Sol Picciotto taught at the Universities of Dar-es-Salaam and Warwick (Chairman, School of Law), before coming to Lancaster University (1992-2007, Head of Lancaster University Law School 1992-5, 2001-4). He was Scientific Director of the Oñati International Institute for the Sociology of Law (2009-11), and has been a Visiting Professor at Nagoya University, Japan, and a Jean Monnet Fellow at the European University Institute, Florence. He has been Joint Editor of the <i>International Journal of the Sociology of Law</i>, and founding Joint Editor of <i>Social and Legal Studies</i>.</p>
<b>Main publications in transfer pricing:</b>	<p>Publications on international economic law, international business regulation, state theory and international capital, law and social theory  <i>International Business Taxation</i>, Weidenfeld and Nicolson/Quorum/Cambridge UP (1992), <i>International Regulatory Competition and Coordination</i> (OUP, 1996), <i>Regulating Global Corporate Capitalism</i> (Cambridge UP, 2011)</p>

	<p>On transfer pricing: "Slicing a Shadow" (1989); 'International Taxation and Intra-Firm Pricing in Transnational Corporate Groups' (1992) <i>Accounting, Organizations &amp; Society</i> 17(8), pp.759-792; 'Risky interstices: transfer pricing and global tax management' <i>Global Corruption Report. Corruption and the Private Sector</i> (2009) Transparency International: 70-75; 'Is the International Tax System Fit for Purpose, Especially for Developing Countries?' (2013) <i>ICTD Working Paper</i> 13; 'From Independent Entity Back to the Unitary Principle' (2014) <i>Tax Notes International</i> 73:13-18.</p>
<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Foundation Scholar, The Manchester Grammar School, 1953-1960. Somerset Thornhill Scholar, Brasenose College, Oxford, 1960-3. Commonwealth Fellow, University of Chicago School of Law, 1963-4.</p> <p>B.A. (Jurisprudence), University of Oxford, 1963, First Class. J.D. University of Chicago, 1964.</p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	<p>Senior Adviser, Tax Justice Network, 2004-</p> <p>Coordinator of the <i>International Business Regulation Forum</i>, a network of academics and non-governmental organisations, working on international business regulation issues, 1998-2002.</p> <p>Member of the Centre Advisory Group, <i>International Centre for Tax and Development</i>, 2011-</p> <p>Contributing Author, <i>Tax Analysts</i>, 2013-</p>

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	<b>Christiana HJI Panayi</b>
<b>Nationality:</b>	British and Cypriot
<b>Position:</b>	Member of the BEPS Monitoring Group
<b>Title:</b>	Dr
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Senior Lecturer in Tax Law at the Centre for Commercial Law Studies, Queen Mary, University of London (teaching International Tax Law, EU Tax Law and Transfer Pricing)</p> <p>Research Fellow at the Institute for Fiscal Studies and the Tax Law Review Committee since 2007</p> <p>Visiting lecturer in Altium Training Greece</p>
<b>Previous professional experience:</b>	<p>Visiting Professor at Sorbonne University (Université Paris 1, 2012-2013) - European Tax Law</p> <p>Trainee solicitor at Allen &amp; Overy LLP- 2003-2005 (Banking, Tax, Litigation, Private Client, International Capital Markets, September 2003 - August 2005)</p> <p>Summer Associate at the London office of Cleary Gottlieb, Steen &amp; Hamilton LLP, Summer 2001, Corporate Finance and Tax Departments</p>
<b>Main publications in transfer pricing:</b>	<p>General publications on international and EU tax law, but also covering transfer pricing</p> <p><i>European Union Corporate Tax Law</i> (Cambridge University Press, 2013)</p> <p><i>Advanced Issues in International and European Tax Law</i> (Hart Publishing, 2015)</p>
<b>Academic background / Degrees and qualifications:</b>	<p>Solicitor of England &amp; Wales</p> <p>Advocate of the Cyprus Supreme Court</p>

<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	<p>Member of the International Network of Tax Research of the OECD (Steering Group committee member)</p> <p>Member of the European Association of Tax Law Professors</p> <p>Examiner of the Chartered Institute of Taxation</p> <p>Member of the Examination Sub-Committee of the ADIT (Advanced Diploma in International Taxation)</p>
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## Brose Fahrzeugteile GmbH & Co KG

<b>(Organisation) name:</b>	<b>Brose Fahrzeugteile GmbH &amp; Co KG</b>
<b>Acronym:</b>	Brose
<b>Transparency register identification number:</b>	739490419138-37
<b>Website:</b>	<a href="http://www.brose.com/en/">http://www.brose.com/en/</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	Germany

<b>Goals / remit / activity of the organisation:</b>	Brose is a family owned multinational enterprise with a successful history of more than 100 years. The company is a system supplier of the international automotive industry. The product range comprises mechatronic systems and drives such as : - Structures and components for vehicle seats, - Modules and components for vehicle doors, - Systems for engine cooling, electric motors and drives. Brose has 58 locations in 23 countries and employed 23,000 people in 2014 with a turnover of more than 5bn. Euro. Brose is also a very innovative company.
<b>If applicable, sectors represented:</b>	Automotive industry
<b>Level of interests represented:</b>	Germany

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	<b>Jutta Menninger</b>
<b>Nationality:</b>	German
<b>Position:</b>	Head of taxes of Brose Group
<b>Title:</b>	<i>Dr (PHD)</i>
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Jutta Menninger is head of taxes of Brose Group, a family owned multinational enterprise.</p> <p>She is assistant lecturer at the Federal Academy of Finance and business commentator for the OECD - WP 6 - Special Session on the Transfer Pricing Aspects of Intangibles.</p>
<b>Previous professional experience:</b>	<p>From 2001 to 2014 she was a partner with PwC in Germany with a focus on Transfer Pricing, Transactions Valuation &amp; Strategy as well as the valuation of intellectual property, e.g., brands, patents and licences, particularly for tax and strategic purposes. She supported clients in tax audits and tax litigations. She was seconded to PwC UK from 1997 to 1998.</p> <p>For more than ten years, she was an assistant lecturer at two universities and is a member of several technical committees for the monetary valuation of intangible assets, e.g. for brand valuation (ISO 10668) and for patent valuation (DIN 77100).</p>
<b>Main publications in transfer pricing:</b>	<p>Jutta Menninger is author of numerous publications on transfer pricing issues as well as on intangible assets. In her thesis she focused on the "Accounting for Financial Futures".</p>
<b>Academic background / Degrees and qualifications:</b>	<p>Jutta Menninger is a German certified tax advisor and has studied business economics at the University of Würzburg.</p>

<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Member of the IFA (International Fiscal Association) Member of a tax technical committee of family owned companies Member of a tax technical committee of the VDA (German Association of the Automotive Industry) Member of the IDW (German Institute of Chartered Accountants)
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## Deloitte

<b>(Organisation) name:</b>	Deloitte
<b>Acronym:</b>	DTTL
<b>Transparency register identification number:</b>	70969654430-75
<b>Website:</b>	www.deloitte.co.uk
<b>Category:</b>	Corporate
<i>and more precisely:</i>	Professional consultancies
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>“Deloitte” is the brand under which tens of thousands of dedicated professionals in independent firms throughout the world collaborate to provide audit, consulting, financial advisory, risk management, tax and related services to select clients.</p> <p>Within the framework of its Member firms, Deloitte has the ability to offer a global, integrated approach to business issues that combines insight and innovation from multiple disciplines with a wide range of business and industry knowledge to help organisations excel anywhere in the world.</p> <p>DTTL member firms around the world include approximately 2,600 transfer pricing professionals that help companies to manage risks by aligning practical transfer pricing solutions with their overall business operations and objectives, assist with strategic documentation to support their transfer pricing practices and resolve disputes efficiently.</p>
<b>If applicable, sectors represented:</b>	Deloitte advises enterprises in numerous sectors ranging from manufacturing, consumer business, energy, banking and insurance through life science, technology and communications and digital economy.



<b>Level of interests represented:</b>	International
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## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Iwona Georgijew
<b>Nationality:</b>	Polish
<b>Position:</b>	Tax partner leading Deloitte's transfer pricing practice in Poland and Central Europe.
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Iwona Georgijew is a tax partner leading Deloitte's transfer pricing practice in Poland and Central Europe and member of Deloitte's EMEA Transfer Pricing Leadership.</p> <p>Iwona advises companies operating in a wide range of industries and on a variety of transfer pricing topics including intra-group policy and documentation, business restructuring, implementation of franchising models and cost sharing arrangements, negotiation and obtaining of Advance Pricing Agreements, transfer pricing risk management projects, controversy and audit defence. Her clients work in various industries including consumer goods, energy, pharmaceutical and e-commerce.</p> <p>She supports countries with emerging transfer pricing rules and with less developed transfer pricing practices with guidance on transfer pricing principles, development of best practices in transfer pricing, workshops for companies and tax authorities. Technically, her interest in transfer pricing includes focus on economic substance and value creation, attribution of profits to PEs and digital economy.</p>
<b>Previous professional experience:</b>	During more than 20 years of professional career, she has gained experience and become a leading and recognized transfer pricing expert. She is a JTPF member since 2011 and a member of the Tax Consultancy Board advising the Minister of Finance of Poland.

<b>Main publications in transfer pricing:</b>	<p>Iwona is a regular speaker on transfer pricing conferences and seminars in Europe and has published numerous transfer pricing articles and publications.</p> <p>Iwona is the co-author of the Polish contribution to the IFA 2014 Report and the reporter to the BNA Series on transfer pricing for Poland.</p>
<b>Academic background / Degrees and qualifications:</b>	<ul style="list-style-type: none"> <li>• Warsaw School of Economics - Masters Degree in Foreign Trade</li> <li>• Academy of Executive Coaching (London) - Intermediate Diploma in Executive Coaching</li> </ul>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	<ul style="list-style-type: none"> <li>• Member of Tax Consultancy Board advising the Minister of Finance of Poland</li> <li>• Member of International Fiscal Association, contributing to the transfer pricing works of the Polish IFA branch</li> </ul>

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Edward Morris
<b>Nationality:</b>	British
<b>Position:</b>	Partner
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Partner at Deloitte UK. 18 years transfer pricing experience in UK Government, EU Commission and Private Sector. Recognised as top world-wide International Tax Review TP advisor every year while in Private Sector.</p>
<b>Previous professional experience:</b>	<p>HMRC : UK Tax Administration International Section, Inland Revenue Head Office Grade 6 Senior Principal</p> <p>Including period where Edward has been Seconded National Expert to the European Commission (DG TAXUD, Company taxation initiatives)</p>

<b>Main publications in transfer pricing:</b>	<p>Published various articles on transfer pricing and OECD/EU developments, all of which can be found on the internet.</p> <p>Contributions on behalf of the Deloitte Global Network to the OECD consultations on IP, Business Restructuring, Safe Harbours and TP risk assessment.</p>
<b>Academic background / Degrees and qualifications:</b>	<ul style="list-style-type: none"> <li>• 1997 - Fully trained Inspector of Taxes Grade 7 Principal (joined Civil Service in 1990 as Fast Stream Admin Trainee)</li> <li>• 1986-1989 - BA Honours at Warwick University in Medieval and Renaissance History, specialising in the Northern Italian City States</li> </ul>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	



## EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS (EATLP)

<b>(Organisation) name:</b>	EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS (EATLP)
<b>Acronym:</b>	EATLP
<b>Transparency register identification number:</b>	199090913475-87
<b>Website:</b>	www.eatlp.org
<b>Category:</b>	Academia
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	European

<b>Goals / remit / activity of the organisation:</b>	<p>The EATLP was founded in 1999, and is an association with legal personality under Dutch law. It has its registered office in Amsterdam.</p> <p>Among its objectives can be mentioned to contribute to the development of European tax law and to the development of research programs on European, international, domestic and comparative taxation.</p> <p>The EATLP has since its inception grown to be an established and well respected academic organization, having around 300 members from almost all member states of the European Union as well as from a number of other countries.</p>
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Adolfo Martin Jimenez
<b>Nationality:</b>	Spanish
<b>Position:</b>	Professor of Tax Law ("Catedrático de Derecho Financiero"), University of Cádiz, Spain
<b>Title:</b>	Prof.
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Full Professor of Tax Law ("Catedrático de Derecho Financiero"), University of Cádiz, Spain, since July 2009.</p> <p>Jean Monnet Chair EU Tax Law, awarded by the EU Commission in 2014.</p> <p>Director of the Master of Taxation, University of Cádiz (from 1st' 2008-2009, to 6th edition, 2014-2015)</p> <p>Research activity exclusively focused on EU and international tax law, including very relevant work on transfer pricing issues. Teaching activity, University of Cádiz, on domestic, international and EU tax law (including transfer pricing). Director of several research projects (EU and international tax law).</p>
<b>Previous professional experience:</b>	<p>Adolfo has been a visiting professor / guest lecturer at other Spanish and foreign universities and often participates in conferences on international and EU tax law, including transfer pricing issues, in Spain and abroad (Europe, Asia and South America). He frequently conducts teaching and lecturing activities for and with tax inspectors and public officials.</p> <p>Adolfo also has a broad experience, as independent expert, in consultancy projects or participation in advisory committees for public entities at national and international level and in doing of-counselling work for private entities on international and EU tax law.</p>
<b>Main publications in transfer pricing:</b>	<p><b>Books:</b></p> <p>A. Martín Jiménez &amp; J. Calderon Carrero, <i>Los precios de transferencia en la encrucijada del siglo XXI ("Transfer Pricing at the Cross-roads in the XXTst Century")</i> A Coruna: Net Biblio</p>

	<p>Carmona, Calderon, Jones, Martín, Pérez-Rodilla, Trapé, <i>Fiscalidad de las operacione vinculadas ("Taxation of Transactions between Associated Companies")</i>, Valencia, Ciss, 2009</p> <p><b>Several Articles</b></p>
<b>Academic background / Degrees and qualifications:</b>	<ul style="list-style-type: none"> <li>- Ph.D ('with distinction') European University Institute, Florence, Italy, 1997 ("An institutional comparative analysis of corporate taxation in the European Community", published in 1999 by Kluwer).</li> <li>- LL.M, University of Wisconsin-Madison, U.S. (1995).</li> <li>- Law degree, 1992, University of Cádiz (with honours: best regional and university academic record in the field of social sciences and humanities)</li> </ul>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Georg W. Kofler
<b>Nationality:</b>	Austrian
<b>Position:</b>	Professor
<b>Title:</b>	Professor of Tax Law at Johannes Kepler University of Linz, Austria
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Professor of Tax Law at Johannes Kepler University of Linz, Austria</p> <p>Georg is part of formal and informal research networks and, e.g., serves as a member of the faculties of several postgraduate programs, as a member of the D-A-CH tax committee, as head of the working group on EU law of the Scientific Board of the Austrian Chamber of Tax Advisors, as a deputy member of the CFE and as</p>

	<p>chairman of CFE's ECJ Task Force; he also was a member of the Austrian government's most recent tax reform commission.</p>
<p><b>Previous professional experience:</b></p>	<p>Before joining the University of Linz, Georg has worked with the International Department of the Austrian Federal Ministry of Finance (2002-2003, 2009), as an Assistant Professor at the University of Linz (2001-2006) and as an Acting Assistant Professor of Tax Law at New York University School of Law (2006-2008).</p> <p>Georg has worked in the field of taxation, especially European and International taxation, for more than 15 years and is involved in tax research, training and education at institutions mostly in Europe and the United States.</p>
<p><b>Main publications in transfer pricing:</b></p>	<p>Georg has published and lectured widely on issues of Austrian, International and European taxation. Recent research includes an in-depth analysis of tax treaty aspects of transfer pricing (G. Kofler, "Article 9 (Associated Enterprises)", in: E. Reimer &amp; A. Rust (eds), Klaus Vogel on Double Taxation Conventions, Kluwer 2015, 128 pp.) as well as contributions on transfer pricing within the OECD's BEPS project (G. Kofler, "BEPS and Transfer Pricing: The Arm's Length Standard under Pressure?" BTR 2013, pp. 646-665) and the EU's Arbitration Convention (G. Kofler, "Resolving Tax Disputes: The EU Arbitration Convention", in: E. Baistrocchi (ed.), Resolving Tax Treaty Disputes: A Global Analysis, Cambridge University Press 2015 [in print]).</p>
<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Georg has earned a doctorate in law as well as a doctorate in business administration in 2002 and 2003 respectively and an LL.M. in International Taxation from New York University in 2004. In 2006 he has gained his postdoctoral lecturing qualification ("Habilitation") with a thesis on "Double Taxation Conventions and European Community Law".</p>



**Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:**

## European Network on Debt and Development (Eurodad)

<b>(Organisation) name:</b>	<b>European Network on Debt and Development (Eurodad)</b>
<b>Acronym:</b>	Eurodad
<b>Transparency register identification number:</b>	09136982496-09
<b>Website:</b>	www.eurodad.org
<b>Category:</b>	NGO
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>Eurodad is a network of 47 non-governmental organisations (NGOs) from 19 European countries working on issues related to debt, development finance and poverty reduction. Eurodad's aims are to:</p> <ul style="list-style-type: none"> <li>- Push for development policies that support pro-poor and democratically-defined sustainable development strategies;</li> <li>- Support the empowerment of Southern people to chart their own path towards development and ending poverty;</li> <li>- Seek a lasting and sustainable solution to the debt crisis, appropriate development financing, and a stable international financial system conducive to development.</li> </ul> <p>Taxation is an essential source of financing for development and tax justice is therefore a key focus area for Eurodad.</p>
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Tove Maria Ryding
<b>Nationality:</b>	Danish
<b>Position:</b>	Policy and Advocacy Manager - Tax Justice
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Policy and Advocacy Manager - Tax Justice</p> <p>Elected as one of two representatives of Europe in the Coordinating Committee of the Global Alliance for Tax Justice, and coordinator of the campaign and policy group of the Alliance.</p> <p>Policy coordination on tax and transparency related issues among Eurodad members and allies across Europe.</p> <p>Followed the work of the UN Expert Committee on International Cooperation in Tax Matters closely since 2013.</p>
<b>Previous professional experience:</b>	<p>Until 2013: Senior Policy Analyst and Policy Officer - Tax Justice</p> <p>2011-2013: Greenpeace: Climate Policy Coordinator</p> <p>2008-2009: CARE International –Climate Change Advocacy Coordinator</p> <p>Also, coordinated and co-authored the report "Giving With One Hand - Taking With the Other - Europe's Role in Tax Related Capital-Flight from Developing Countries" (Eurodad, 2013), and co-authored the follow-up report "Hidden Profits" (Eurodad, 2014). These reports examine a number of transparency and tax related cases, laws and regulations (including relating to harmful tax practices and transfer pricing) in over 10 different EU member states.</p>
<b>Main publications in transfer pricing:</b>	
<b>Academic background / Degrees and qualifications:</b>	<p>Biology (B.Sc), University of Copenhagen. Additional courses: Natural Resource Politics and Economics; Environmental Economics - University of Copenhagen.</p>

**Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:**



# Financial Transparency Coalition

<b>(Organisation) name:</b>	<b>Financial Transparency Coalition</b>
<b>Acronym:</b>	FTC
<b>Transparency register identification number:</b>	455124911857-71
<b>Website:</b>	<a href="http://financialtransparency.org/">http://financialtransparency.org/</a>
<b>Category:</b>	NGO
<b>and more precisely:</b>	
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>The Financial Transparency Coalition (FTC) is a global network of more than 150 allied civil society organizations, more than a dozen governments, and some of the world’s foremost experts on illegal movements of capital from one country to another, known as illicit financial flows (IFFs). The FTC uses its wide reach and deep expertise to influence global norms and standards for financial transparency, and promote a transparent, accountable and sustainable financial system that works for everyone.</p> <p>The civil society organizations in FTC coordinating committee include Eurodad (Belgium), Transparency International (Germany), Tax Justice Network (United Kingdom), Christian Aid (UK), Global Witness (UK), the Centre for Budget and Governance Accountability (India), Latindadd (Peru), Tax Justice Network-Africa (Kenya), and Global Financial Integrity (United States). The government members of FTC Partnership Panel include officials from Belgium, Denmark, Finland, France, Germany, Greece, the Netherlands, Norway, Spain, Canada, Chile, India, Peru and South Africa.</p>
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If applicable, sectors represented:	
Level of interests represented:	

## II. DESIGNATED EXPERT – SHORT CV:

Name and surname:	Alex Cobham
Nationality:	British
Position:	<b>Director of Research</b> , Tax Justice Network
Title:	
Current professional experience & interest in transfer pricing:	<b>Director of Research</b> , Tax Justice Network
Previous professional experience:	Alex has held various policy and research posts as an economist over the last fifteen years, including as a research fellow at the Center for Global Development, as chief policy adviser at Christian Aid and head of research at Save the Children (UK), and at Oxford as a junior economics fellow at St Anne's college, Oxford and as a researcher at Queen Elizabeth House (Department of International Development, Oxford University). He has also consulted widely, including for the UK government and the World Bank. Further details at <a href="http://uncounted.org/contact">http://uncounted.org/contact</a> .
Main publications in transfer pricing:	<b>'International distribution of the corporate tax base: Implications of different apportionment factors under unitary taxation'</b> , <i>International Centre for Tax and Development Working Paper 27 (with Simon Loretz)</i>  <b>Tax havens and illicit flows'</b> , pp.337-372 in P. Reuter (ed.), <i>Draining Development: Controlling Flows of Illicit Funds from Developing Countries</i> , Washington, DC: <b>World Bank</b> .
Academic background / Degrees and	<b>MSc International Economics, Banking &amp; Finance (Distinction)</b> , 1997-1998 <b>Cardiff Business School</b> ,

<b>qualifications:</b>	<b>University of Wales.</b>  <b>MA (Hons) Economics (Upper Second), 1993-1997 Univ. of Edinburgh.</b>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	<i>Preparatory group member: International Commission for the Reform of International Corporate Taxation (ICRICT)</i>  <i>Technical advisory group member: Fair Tax Mark</i>  <i>Trustee: ActionAid UK</i>

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Elena Gaita
<b>Nationality:</b>	Italian
<b>Position:</b>	<b>Policy Officer on Corporate Transparency, Transparency International EU (TI EU) Brussels (Belgium)</b>
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<b>Policy Officer on Corporate Transparency, Transparency International EU (TI EU) Brussels (Belgium)</b>
<b>Previous professional experience:</b>	Elena has held various policy and policy positions in the field of EU corporate accountability and corporate disclosure rules, in organisation such as Transparency International EU (TI-EU) or European Coalition for Corporate Justice (ECCJ).
<b>Main publications in transfer pricing:</b>	
<b>Academic background / Degrees and qualifications:</b>	<b>Master Course for International Careers, 2010, Italian Institute for International Organisations (SIOI).</b>  <b>MA in EU Studies, 2007-2009, Univ. of Salzburg.</b>
<b>Other memberships and representations in groups/committees</b>	



**dealing with transfer  
pricing, corporate tax or  
related matters:**

## GRANT THORNTON SOCIETE D'AVOCATS

<b>(Organisation) name:</b>	GRANT THORNTON SOCIETE D'AVOCATS
<b>Acronym:</b>	Member of Grant Thornton International Ltd
<b>Transparency register identification number:</b>	787497318680-06
<b>Website:</b>	www.avocats-gt.com
<b>Category:</b>	Partnership
<i>and more precisely:</i>	Professional consultancies
<b>Countries/Areas represented:</b>	International
<b>Goals / remit / activity of the organisation:</b>	Grant Thornton Société d'Avocats is a tax and legal attorney firm. Grant Thornton International, the network of which it is a member also performs accountancy services, audit and specialist and operational advisory services.
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	Worldwide, European and national. Our clients range from SMEs to large MNEs.

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Wendy Nicholls
<b>Nationality:</b>	British
<b>Position:</b>	Transfer Pricing Partner
<b>Title:</b>	Partner
<b>Current professional experience &amp; interest in transfer pricing:</b>	Wendy leads Grant Thornton transfer pricing practice in London. Wendy has over 25 years international tax experience advising clients in the UK and overseas and helps clients plan, implement, document and defend their transfer pricing policies in a practical and pragmatic way.
<b>Previous professional experience:</b>	Prior to joining Grant Thornton in October 2009, she was a partner in a 'big 4' firm, responsible for transfer pricing for the South of England. She has also worked overseas and has acted an expert witness in the field of transfer pricing.
<b>Main publications in transfer pricing:</b>	Regular author of articles on transfer pricing topics in the professional press. contributing author to Tolley's UK transfer pricing 2012-13
<b>Academic background / Degrees and qualifications:</b>	FCA (Fellow member of the Institute of Chartered Accountants in England and Wales)  CTA (Chartered Institute of Taxation)  BSc (Hons) University of Southampton
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Tax committee of BIAC

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Anne-Caroline CIXOUS
<b>Nationality:</b>	French
<b>Position:</b>	Attorney at Law – Economist Transfer Pricing & Valuation specialist
<b>Title:</b>	Maître
<b>Current professional experience &amp; interest in transfer pricing:</b>	Transfer Pricing & Valuation Specialist
<b>Previous professional experience:</b>	Anne-Caroline has more than 10 years in transfer pricing and valuation acquired in 2 major French tax firms before joining Grant Thornton.  She has been involved in numerous business restructurings and transfer pricing planning. She assisted significant multinationals during tax audits and regularly intervenes in tax litigations in front of French Courts.
<b>Academic background / Degrees and qualifications:</b>	Attorney at Law at the French Bar Association;  Sciences Po Paris, “Grande Ecole”, Master in Political Sciences; and  Master in business and tax law: Panthéon-Assas University (Paris 2); and  Master in international economics: Panthéon-Sorbonne University (Paris 1)
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Société Française des Evaluateurs (SFEV)



## International Tax Center Leiden (Transfer Pricing Research Center)

<b>(Organisation) name:</b>	<b>International Tax Center Leiden (Transfer Pricing Research Center)</b>
<b>Acronym:</b>	ITC Leiden
<b>Transparency register identification number:</b>	8810162223882-25
<b>Website:</b>	<a href="http://www.itc-leiden.nl/">http://www.itc-leiden.nl/</a>
<b>Category:</b>	Academia
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>ITC Leiden is specialized in advanced studies and research in international taxation. It offers numerous courses and conferences on international tax law, including a 'Master in Advanced Studies in International Tax Law' and a full-time one-year programme 'Adv. LLM in EU Tax Law'. ITC Leiden also publishes books, including the widely-used 'Materials on international, Transfer Pricing and EU Tax Law'.</p> <p>ITC Leiden has established the Transfer Pricing Research Center to examine transfer pricing issues and monitor practices in this area, with the aim of assisting MNEs and governments to deal more effectively with the increasing complexity in this area.</p>
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Stefano Simontacchi
<b>Nationality:</b>	Italian
<b>Position:</b>	Director of the Transfer Pricing Research Center Leiden
<b>Title:</b>	Dr
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Stefano is an economist with a LL.M. in International Taxation and his practice focuses on tax law, with particular emphasis on real estate transactions, real-estate and equity funds, private equity, M&amp;A and reorganisations, transfer pricing, and fiscal planning. He has extensive expertise in APAs and Dispute resolution (EU Arbitration convention).</p> <p>Stefano is the managing partner of the Italian law firm Bonelli Erede Pappalardo.</p> <p>He is Director of the Transfer Pricing Research Center Leiden</p>
<b>Previous professional experience:</b>	
<b>Main publications in transfer pricing:</b>	<p><i>The Cost Plus Method: Determination of the Margin and Cost Base</i>, in <i>International Transfer Pricing Journal</i>, 1999, at 86 et seq.</p> <p><i>Profili tributari dei prezzi di trasferimento</i>, in AA.W., I prezzi di trasferimento, determinanti e metodologie di calcolo, Egea, 2002</p> <p><i>Transfer Pricing between Italy and China</i>, in E. Toti (edited by), <i>Italy Tax</i>, Giappichelli, 2010</p> <p><i>The Impact of the Recent Economic Downturn on Transfer Pricing: an Opportunity to Analyse the Comparability Factor of Economic Circumstances and the Related Use of Multiple Year</i></p> <p><i>Data</i>, in AA.W.2011, <i>Derecho Fiscal International - temas selectos</i>, Editorial Porrúa, 2011</p>

	<i>Il valore normale nella determinazione dei prezzi di trasferimento intercompany</i> , in AA.W., Valore in dogana e transfer pricing, IPSOA Wolters Kluwer, 2013
<b>Academic background / Degrees and qualifications:</b>	International Taxation PhD: Faculty of Law of Leiden University, supervisor: Prof. Kees van Raad (2007)  International Taxation LLM (Hons): Leiden University (2000)  Chartered accountant (1998)  BA (Hons), specialisation in law and accounting, from L. Bocconi University (1995)
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Francesco Saverio Scandone
<b>Nationality:</b>	Italian
<b>Position:</b>	<b>Manager Advisor at Bonelli Erede Pappalardo</b>
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<b>Manager Advisor at Bonelli Erede Pappalardo (Transfer pricing)</b>
<b>Previous professional experience:</b>	<b>Francesco has worked for several Italian law firms since 2003 with a focus on transfer pricing and international taxation.</b>
<b>Main publications in transfer pricing:</b>	<i>"Valore in dogana e transfer pricing" ("customs duties and transfer pricing") published by IPSOA Wolters Kluwer (2014) –Co-author</i>  <i>The Impact of the Recent Economic Downturn on Transfer Pricing: an Opportunity to Analyse the</i>



	<i>Comparability Factor of Economic Circumstances and the Related Use of Multiple Year (2001 – Collaboration)</i>
<b>Academic background / Degrees and qualifications:</b>	International Taxation LLM, Leiden University (200è-2008)  <b>Universita Commerciale Luigi Bocconi (1999-2003)</b>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	

## A.P. Moller Maersk

<b>(Organisation) name:</b>	A.P. Moller Maersk
<b>Acronym:</b>	Maersk
<b>Transparency register identification number:</b>	680443918500-51
<b>Website:</b>	<a href="http://www.maersk.com">www.maersk.com</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	Denmark

<b>Goals / remit / activity of the organisation:</b>	A.P. Moller – Maersk is the holding company of the Maersk Group, a worldwide conglomerate that operates in some 130 countries with a workforce of over 88,000 employees. The business consist of two divisions, Transport & Logistics (T&L) and Energy. T&L consist of Maersk Line, one of the world’s largest shipping companies, APM Terminals, Damco and Svitzer. The Energy division consist of Maersk Oil, Maersk Drilling Maersk Supply Service and Maersk Tankers. In 2016 the group had a turnover of USD 35.5 billion
<b>If applicable, sectors represented:</b>	Industry
<b>Level of interests represented:</b>	

II. Designated expert – Short CV:

<b>Name and surname:</b>	Morten Dyg Rasmussen
<b>Nationality:</b>	Danish
<b>Position:</b>	Head of Transfer Pricing (effective May 1 <sup>st</sup> 2017)
<b>Title:</b>	Head of Transfer Pricing
<b>Current professional experience &amp; interest in transfer pricing:</b>	Currently overseeing the implementation of BEPS documentation standards, preparation of CbCR report as well as engaged in various tasks with transfer pricing impact, such as M&A activities, tax audits, APAs and MAPs.
<b>Previous professional experience:</b>	Danish Tax Authorities, Competent Authority (5 years) Deloitte Denmark (6 years). Left Deloitte as Director in 2016 to join Maersk.
<b>Main publications in transfer pricing:</b>	n/a
<b>Academic background / Degrees and qualifications:</b>	M.Sc. in Business Administration and Commercial Law
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Member of discussion forum on transfer pricing matters. Participants are the Danish Tax Authorities (Large Businesses Division) and a number of interest groups. I am representing the Danish Industry Association ("DI") in this forum.

# NERA Economic Consulting

<b>(Organisation) name:</b>	NERA Economic Consulting
<b>Acronym:</b>	NERA
<b>Transparency register identification number:</b>	425869918343-68
<b>Website:</b>	<a href="http://www.nera.com/practice-areas/transfer-pricing.html">http://www.nera.com/practice-areas/transfer-pricing.html</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	Professional consultancies
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	<p>NERA Economic Consulting is a global firm of experts dedicated to applying economic, finance, and quantitative principles to complex business and legal challenges. For over half a century, NERA's economists have been creating strategies, studies, reports, expert testimony, and policy recommendations for government authorities and the world's leading law firms and corporations. NERA brings academic rigor, objectivity, and real world industry experience to bear on issues arising from competition, regulation, public policy, strategy, finance, and litigation.</p> <p>At NERA's core is an exceptional team of many of the world's leading experts in numerous industries and key disciplines, all sharing a passion for economics and a commitment to integrity and independence" (Dr. Lawrence Wu, NERA's President).</p>
<b>If applicable, sectors represented:</b>	

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Emmanuel Llinares
<b>Nationality:</b>	French
<b>Position:</b>	Senior Vice President, Chair of NERA's Global Transfer Pricing Practice by NERA Economic Consulting
<b>Title:</b>	Dr
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Dr. Llinares is an economist specializing in intercompany pricing, valuation, and intellectual property analyses. For a number of years, he has advised multinational companies on defining and implementing their intra-group pricing policies, valuing assets including in particular intellectual property. He has assisted them on issues ranging from re-structuring to pricing design and negotiations with tax authorities and provided support in the context of litigation.</p> <p>Dr. Llinares has managed scores of large valuation and intercompany pricing projects for multinationals in a wide range of industries, including transportation, cosmetics and luxury goods, financial services, chemical industry and various other sectors. He has been involved in negotiation and preparation of several Advance Pricing Agreements. He has also managed the economic analyses aspects of a large number of tax-related audits in Europe and other regions.</p>
<b>Previous professional experience:</b>	<p>Prior to joining NERA, Dr. Llinares was an economist with Arthur Andersen's in London and with the KPMG Tax network in Paris. Dr. Llinares is a former lecturer at the Economics Department of the University of Delaware and at the Ecole Supérieure de Gestion, a business school in Paris.</p>
<b>Main publications in transfer pricing:</b>	<p><i>BEPS Action 8, 9 and 10: Discussion Draft on Revisions to Chapter I of the Transfer Pricing Guidelines, Feb 2015</i></p> <p><i>Discussion Draft on BEPS Action 10: Use of Profit Split in</i></p>

	<p><i>the Context of Global Value Chains, Feb 2015 BEPS Action 10:</i></p> <p><i>Discussion Draft on the Transfer Pricing Aspects of Commodity Transactions, Feb 2015</i></p> <p><i>Value Creation, Comparability and Bargaining Analysis: Key References in Transfer Pricing Going Forward, May 2014 NERA's</i></p> <p><i>Comments on the OECD's Discussion Draft on Transfer Pricing Documentation and Country-by-Country Reporting, Feb 2014 NERA's Comments on the OECD's Revised</i></p> <p><i>Discussion Draft on Transfer Pricing Aspects of Intangibles, Oct 2013</i></p> <p><i>Prix de transfert: un levier de création de valeur et de compétitivité encore méconnu des dirigeants, (Transferpricing - An enabler for competitiveness often undermined by managers) Jan 2012</i></p> <p><i>The Tax Department's Role in Sustainable Transfer Pricing, International Tax Review, Dec 2012</i></p> <p><i>Intangible Assets Valuation and High Uncertainty, International Tax Review, Aug 2011</i></p>
<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Dr. Llinares has a PhD in economics from the University of Delaware and a doctorate in economics from the University of Lyon.</p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Sébastien Gonnet
<b>Nationality:</b>	French
<b>Position:</b>	<i>Vice President in the Global Transfer Pricing Practice at NERA Economic Consulting.</i>
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Based in Paris, Mr. Gonnet specializes in the areas of transfer pricing, intellectual property, and valuation. For a number of years, he has advised multinational companies in transfer pricing system design and implementation, business restructurings, and intellectual property and business valuation primarily in Europe, but also in China, in a range of industries. He also acts as an expert economist in advance pricing agreements and tax audits in Europe and China.</p> <p>Mr. Gonnet is a frequent lecturer and has authored many publications on the economics of transfer pricing. He is also a frequent speaker at transfer pricing, intellectual property, and valuation conferences and training workshops, and has presented to tax authorities in Europe and China.</p>
<b>Previous professional experience:</b>	Before joining NERA Economic Consulting, Mr. Gonnet was an economist at KPMG.
<b>Main publications in transfer pricing:</b>	<p><i>Nov 2014 Understanding Risks in the Enterprise : The Key to Transfer Pricing for Today's Business Models IBFD</i></p> <p><i>Jan 2014 Value Creation, Comparability and Bargaining Analysis: Key References in Transfer Pricing going forward NERA book</i></p> <p><i>April 2013 Comparability Adjustments in the Absence of Suitable Local Comparables in Emerging and Developing Economies BNAI Transfer Pricing International Journal</i></p> <p><i>Oct 2011 Location Specific Advantages —China BNAI Transfer Pricing International Journal</i></p> <p><i>July 2011 Location Specific Advantages —Case Studies</i></p>

	<p><i>BNAI Transfer Pricing International</i></p> <p><i>May 2011 Location Specific Advantages —Principles BNAI Transfer Pricing International Journal</i></p> <p><i>Mar 2010 The State of the Art in Comparability for Transfer Pricing I BFD International Transfer Pricing Journal</i></p> <p><i>Dec 2008 Transfer Prices Determined by Game Theory: BNAI Tax Planning International Transfer Pricing</i></p> <p><i>Dec 2007 Contribution Analyses Under the Profit Split Method International Tax Review's Intellectual Property 6th Edition</i></p>
<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Mr Gonnet holds a master of science in management from HEC, Paris (Ecole des Hautes Etudes Commerciales) and a master of science in international taxation from Paris II Law University.</p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	



## Network member Firms to PwC

<b>(Organisation) name:</b>	<b>Network member Firms to PwC</b>
<b>Acronym:</b>	PwC
<b>Transparency register identification number:</b>	60402754518-05
<b>Website:</b>	<a href="http://www.pwc.com/">http://www.pwc.com/</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	Professional consultancies
<b>Countries/Areas represented:</b>	International

<b>Goals / remit / activity of the organisation:</b>	PwC is a leading professional services Firm. PwC's Transfer Pricing Services practice has a global geographical footprint and can draw from the expertise and experience of over 3.000 full time TP experts.
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Isabel Verlinden
<b>Nationality:</b>	Belgian
<b>Position:</b>	PwC's Global Head of Transfer Pricing  Partner International Tax and Transfer Pricing – PwC Brussels
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Isabel Verlinden is heading up PwC's Global Transfer Pricing practice covering 157 countries.</p> <p>She assists leading companies in a vast array of industries with the design and implementation of sustainable tax strategies. A fair intercompany pricing policy is often accompanied by ensuring upfront certainty through Advance Pricing Agreements. In the absence of upfront assurance, the search for effective means to alleviate double taxation forms part of her day-to-day practice as well.</p>
<b>Previous professional experience:</b>	<p>She gathered first-hand knowledge of the Transfer Pricing challenges faced by companies operating across the globe based on over 25 years of experience working for PwC (and its legacy Firms) in Brussels and Washington, DC.</p>
<b>Main publications in transfer pricing:</b>	<p>She is an active writer for international tax and business periodicals. She has (co-) authored close to 100 articles and books to date (including PwC's "Mastering the IP Life Cycle" and PwC's "Substance 2.0: Aligning International Tax Planning with Today's Business Realities").</p>
<b>Academic background / Degrees and qualifications:</b>	<p>Degree in Commercial and Financial Economics, Major in Accountancy, University of Brussels, 1991 (Thesis received BDO Award 1991)</p> <p>Degree in Commercial and Fiscal sciences, Major in Taxation, University of Brussels, 1988 (Thesis received</p>

	<p>BDO Award 1988)</p> <p>Degree in Applied Economics, Major in International Business Affairs, University of Louvain, 1986</p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	<p>Isabel is a member of the International Fiscal Administration (where she is regularly solicited to present), represents PwC on Transfer Pricing related matters vis-à-vis the OECD and is a recognized Belgian tax expert (IAB).</p>

### III. DESIGNATED ALTERNATE – SHORT CV:

<p><b>Name and surname:</b></p>	<p>Ionut Simion</p>
<p><b>Nationality:</b></p>	<p>Romanian</p>
<p><b>Position:</b></p>	<p>Country Managing Partner for PwC Romania.</p> <p>PwC's Leader of Central Eastern Europe transfer pricing network</p> <p>Partner International Tax and Transfer Pricing – PwC Bucharest</p>
<p><b>Title:</b></p>	<p>PhD in Economics</p>
<p><b>Current professional experience &amp; interest in transfer pricing:</b></p>	<p>Ionuț heads the Romanian transfer pricing practice and is the leader of the CEE Transfer Pricing Network.</p> <p>Ionut has extensive experience in the preparation and negotiation of APAs, binding ruling requests and the management of transfer pricing disputes. He has negotiated all APAs issued to date by the Romanian Tax Administration and closed numerous transfer pricing cases with no adjustments.</p> <p>Ionut is constantly involved in discussions with the Romanian Ministry of Finance with the intention of updating Romanian tax legislation and is a member assistant of the EU Joint Transfer Pricing Forum since 2008. In this capacity he has actively contributed to the</p>

	<p>preparation and implementation in Romania of the legislation governing transfer prices and advance pricing arrangements.</p> <p>Ionut has been actively involved in the modernisation of the transfer pricing legislation of various CEE states such as: Bulgaria, Serbia, Croatia, and Albania.</p>
<b>Previous professional experience:</b>	<p>Ionut joined PwC Bucharest in October 2000, after spending seven years in the retail and consumer industry, where he last acted as Finance Director. He has extensive experience in telecommunication, automotive, the retail and consumer industries.</p> <p>Ionuț has gained considerable experience working on national and international assignments, including a six-month secondment to the PwC New York office, assisting companies in the implementation of value chain transformation projects, design of international corporate structures and transfer pricing defence policies, as well as being actively involved in real estate and merger &amp; acquisition projects.</p>
<b>Main publications in transfer pricing:</b>	<p>Transfer Pricing International Journal, Cahiers de droit fiscal international, International Transfer Pricing Book;</p>
<b>Academic background / Degrees and qualifications:</b>	<p>Degree in Finance &amp; Accounting, Academy of Economic Studies, Bucharest, 1993</p> <p>PhD in Economics, Academy of Economic Studies, Bucharest, 2002</p>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	<p>Ionut is Vicepresident of Amcham(Romania), Chairman of its Tax Committee and since January 2015, Leader of Finance &amp; Taxation Task Force within the Coalitia pentru Dezvoltarea Romaniei. He is also a board member of the Romanian American Foundation (RAF) and member of the Romanian Chamber of Tax Advisors (CCF).</p>

## PLANSEE GROUP

<b>(Organisation) name:</b>	Plansee Group
<b>Acronym:</b>	Plansee
<b>Transparency register identification number:</b>	171448418631-80
<b>Website:</b>	<a href="http://www.plansee-group.com">http://www.plansee-group.com</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	Austria

<b>Goals / remit / activity of the organisation:</b>	<p>The Plansee Group is an international high-tech company based in Reutte, Austria and is one of the world's leading suppliers of Molybdenum and Tungsten - from powder production through powder-metallurgical processes. Plansee Group customers operate in a variety of advanced industries including automotive, energy, electronics, semiconductors and medical engineering.</p> <p>Plansee Group employs around 6,000 people with production &amp; sales companies in 50 countries; Plansee Group has presence in more than 10 European Countries. Plansee-Group deals with a complex supply chain and also financial and intra group services transactions.</p>
<b>If applicable, sectors represented:</b>	Metallurgical Industry. Molybdenum and tungsten-metallurgical processes customized processing and recycling.
<b>Level of interests represented:</b>	

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Brigitte Baumgartner
<b>Nationality:</b>	Austrian
<b>Position:</b>	International Tax
<b>Title:</b>	LL.M., P LL.M.
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Responsible for international tax matters special focus on implementing and monitoring the transfer pricing policy and documentation world-wide for Plansee Group</p> <ul style="list-style-type: none"> <li>- Has implemented planning and monitoring processes for the group performs risk analysis and sets the transfer pricing policy for each division within the group</li> <li>- Coordinates monitoring process during the year and year- end adjustments</li> <li>- Responsible for drafting and reviewing IC Agreements from a transfer pricing perspective, analysis and review of Cost Contribution Arrangements within the group</li> <li>- Provides support to legal entities for international tax matters with a special focus on transfer pricing audits.</li> <li>- Has coordinated audits in Italy, Czech Republic, Germany, Taiwan, United States and India.</li> </ul>
<b>Previous professional experience:</b>	<p>Before Joining Plansee Group, Brigitte worked in the Special Projects Office of the Department of Treasury and Public Finance in Mexico (Treaty Negotiations by the Ministry of Finance) Participated in transfer pricing forums of international organisations such as the OECD. Brigitte also worked as Financial Institution auditor for the tax administration service in Mexico.</p>
<b>Main publications in transfer pricing:</b>	

<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Johannes Kepler University, Linz Austria, <b>P LL.M. in European Tax Law</b></p> <p>Temple University Beasley School of Law, Philadelphia USA, <b>LL.M. with Certificate in Tax Law</b></p> <p>Instituto Tecnológico Autónomo de México (ITAM), Mexico City, <b>Post Graduated Diploma In Mexican Tax Law and Bachelor of Laws</b></p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	

## PRYSMIAN GROUP

<b>(Organisation) name:</b>	Prysmian Group
<b>Acronym:</b>	Prysmian
<b>Transparency register identification number:</b>	341327626665-54
<b>Website:</b>	<a href="http://www.prysmiangroup.com">www.prysmiangroup.com</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	Italy

<b>Goals / remit / activity of the organisation:</b>	The Prysmian Group is the world leader in the energy and telecom cables and systems industry with over €7 billion in sales in 2014, approximately 19,000 employees in 50 countries, and 89 production sites. The Group has 17 Research & Development centres in Europe, USA, South America and China. Prysmian S.p.A. is the largest Italian Public Company.
<b>If applicable, sectors represented:</b>	
<b>Level of interests represented:</b>	



## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Laura Beretta
<b>Nationality:</b>	Italian
<b>Position:</b>	Group Tax Director, Prysmian S.p.A.
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p>Group Tax Director</p> <ul style="list-style-type: none"> <li>- Coordination of a tax team involved mainly in cross-border tax issues, M&amp;A and transfer pricing.</li> <li>- Direct involvement in the restructuring/integration processes following external acquisitions, including harmonisation of transfer pricing policies.</li> <li>- Involvement in tax compliance strategy and controversies around the world and coordination of cross-border tax issues and extraordinary matters relating to 50 countries.</li> <li>- Direct involvement in transfer pricing compliance and documentation strategy and implementation, and in any transfer pricing controversies that may arise in different countries.</li> </ul>
<b>Previous professional experience:</b>	<p>Group tax director of an Italian multinational group. Coordinating a Tax Team mainly involved in Cross border tax issues. Managed also all transfer pricing related matters, including definition of policies, documentation, implementation of intra-group pricing and Advanced Pricing Agreements on both tangible and intangible services.</p> <p>International tax advisor in international professional service firms. Managed corporate national and international tax law with specialisation in strategic tax planning, corporate restructuring, and mergers and acquisitions. Assisted, as an external advisor, several Italian multinational groups operating in the European Union.</p>
<b>Main publications in transfer pricing:</b>	

<b>Academic background / Degrees and qualifications:</b>	<p>1997 - Chartered Accountant qualification</p> <p>1994 - Qualified Tax Advisor qualification</p> <p>1994 - University of Milan "Bocconi" - Degree in Economics and Business Administration</p>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	<p>Member of the International Fiscal Association (IFA), Italian branch</p> <p>Member of the International Taxation Committee within Confindustria (the Italian association of industries)</p> <p>Member of the Corporate Tax Director Italian Association (AFI)</p>

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	<b>Gianni De Robertis</b>
<b>Nationality:</b>	Italian
<b>Position:</b>	Chief Economist of KPMG Studio Associato in Italy and Partner of KPMG Advisory
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	Gianni is an economist and has provided transfer pricing assistance for more than fifteen years to multinational companies as well as SMEs operating in the EU, on the economic, fiscal and management aspects of intra-group transactions. His areas of interest also include business, financial and economic analysis, supply chain and value chain analysis, international trade, and foreign investments.

<p><b>Previous professional experience:</b></p>	<p>Prior to working in Italy, Gianni worked as a senior transfer pricing economist with KPMG in the UK and Fidal in France. He has been a consultant, on secondment, to the OECD (Organisation for Economic Co-operation and Development) Transfer Pricing Unit.</p> <p>Gianni has managed a wide range of transfer pricing assignments, covering both fiscal and management aspects of transfer pricing including: preparation of studies and documentation, economic and benchmarking analysis, analysis of transactions of goods, services and intangible property, royalties analysis, cost contribution arrangements, bilateral and unilateral Advance Pricing Agreements (APAs) and Mutual Agreement Procedures (MAPs).</p>
<p><b>Main publications in transfer pricing:</b></p>	<p>“Reacting to the crisis – Can we support loss split”, Cheng Chi, G. De Robertis, Atsuko Kamen and Hiroyuki Takahashi in “Planning for recovery – examining transfer pricing in the current environment and beyond”, KPMG Publication n. 909-008, September 2009.</p> <p>“Treatment of R&amp;D expenses in Italy”, Gianni De Robertis and Maria Eugenia Palombo, in “Comparative Survey: Tax Treatment of R&amp;D expenses”, Eduard Sporken and Edwin Gommers, International Transfer Pricing Journal, IBFD, January/February 2007</p> <p>Transfer Pricing and Intangibles in Italy”, D. Busetto, G. De Robertis, Cahiers de Droits Fiscal International, Volume 92a, 2007</p> <p>“Business reorganization and exit charges”, G. De Robertis, M. Kaut, D. Preshaw, International Tax Review, n. 28, 2006</p> <p>“Using comparables with significant intercompany sales”, P. Balkus, G. De Robertis and C. North, International Tax Review, n. 23, 2005</p> <p>"European integration and internal economic geography: the case of the Italian manufacturing industry 1971-1991", Gianni De Robertis, International Trade Journal, August 2001</p>

<b>Academic background / Degrees and qualifications:</b>	<p>London School of Economics, London (UK)- Master's in Economics</p> <p>University of Ancona (Italy) - Degree in Economics and Business</p> <p>Ecole de commerce de Dijon (France) - European Business Certificate – diploma in advanced international business studies</p>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	<p>Member of the American Economic Association</p> <p>Member of the National Association of Business Economists</p> <p>Member of the International Fiscal Association (IFA), Italian branch</p>

## REPSOL GROUP

<b>(Organisation) name:</b>	Repsol, S.A.
<b>Acronym:</b>	Repsol
<b>Transparency register identification number:</b>	69240395197-02
<b>Website:</b>	<a href="http://www.repsol.com/">http://www.repsol.com/</a>
<b>Category:</b>	Corporate
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	Spain

<b>Goals / remit / activity of the organisation:</b>	<p>Repsol is a Spanish energy multinational company, integrated and global, with a vast experience in the area, that carries out upstream (oil and gas exploration and production) and downstream (transportation, refining, chemicals, marketing and liquid petroleum gas) activities. Repsol's activities in Spain go back to 1927, although Repsol, as we know it today, came into being in 1987. In October of that year, Repsol was created as the result of the reorganization of the Spanish oil sector and adaptation to worldwide change. Nowadays, the Group has presence in the five continents with subsidiaries all around the world in more than 30 countries. Particularly, the Group has presence in Southern Europe, through downstream activity, especially in Mediterranean countries such as Spain, Portugal and Italy. Also in the UK.</p>
<b>If applicable, sectors represented:</b>	Industry
<b>Level of interests represented:</b>	Non-governmental member

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Miss Rocío Bermúdez Becerra
<b>Nationality:</b>	Spanish
<b>Position:</b>	<b>Transfer Pricing Manager</b>
<b>Title:</b>	
<b>Current professional experience &amp; interest in transfer pricing:</b>	Responsible in Repsol Group for setting up the transfer pricing policies across the Group. Involved in the preparation of transfer pricing documentation, providing support in tax audits, dealing with tax authorities in different countries, APA negotiations, providing technical advice to new intercompany transactions.
<b>Previous professional experience:</b>	Previous experience in a Big Four Firm as Transfer pricing consultant with focus on business restructuring and business model optimization, transfer pricing documentation, assistance in tax audits and risk assessments, intangible valuation and corporate finance.
<b>Main publications in transfer pricing:</b>	Commentaries on relevant Case Law
<b>Academic background / Degrees and qualifications:</b>	<p><b>Masters in Corporate Taxation</b> Universidad Pontificia de Comillas (ICADE)</p> <p><b>Degree in Law, Degree in Business Administration</b> Universidad Carlos III de Madrid</p>
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Participation in business transfer pricing forums (BIAC, UN, Business Europe)

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Mrs. Susana Bokobo
<b>Nationality:</b>	Spanish
<b>Position:</b>	Associate Director of Fiscal Policies and Global Practices in the Tax Affairs Department
<b>Title:</b>	Dr.
<b>Current professional experience &amp; interest in transfer pricing:</b>	Responsible in Repsol Group for the coordination and implementation of tax policy in a wide range of areas: corporate tax, litigation, finance, R&D incentives, risk assessment and transfer pricing.
<b>Previous professional experience:</b>	Before joining Repsol, Susana spent four years working as an Attorney in Law in the Supreme Court of Spain (2007-2011), specializing in corporate tax issues. Her duties included drafting rulings and writing reports on specific issues on request, concerning double taxation in corporate tax, European taxation, tax penalties, transfer pricing, tax regime of pensions. 2003-2006 she was Tax Advisor for the Institute For Fiscal Affairs (accountable to the Ministry of Finance) and she is Associate Professor of Tax Law.
<b>Main publications in transfer pricing:</b>	
<b>Academic background / Degrees and qualifications:</b>	Bachelor's Degree in Law (1991) Phd in Tax Law, with honours (1996) Diploma in Accounting and Finance (2015)
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Actively participating member of the respective Tax Committees of BIAC, BusinessEurope, the International Chamber of Commerce and the UN Subcommittee on Extractive Industries Taxation for Developing Countries.

## TPCA (Transfer Pricing Centre Association – Stowarzyszenie Centrum Cen Transferowych)

<b>(Organisation) name:</b>	<b>TPCA (Transfer Pricing Centre Association - Stowarzyszenie Centrum Cen Transferowych)</b>
<b>Acronym:</b>	<b>TPCA</b>
<b>Transparency register identification number:</b>	307863718411-66
<b>Website:</b>	<a href="http://cct.org.pl/">http://cct.org.pl/</a>
<b>Category:</b>	Association
<i>and more precisely:</i>	Business association
<b>Countries/Areas represented:</b>	Poland

<b>Goals / remit / activity of the organisation:</b>	<p>“Transfer Pricing Centre” Association is a non-profit organisation aimed at promoting transfer pricing knowledge in Poland, founded by specialists working for capital groups in Poland, mainly in energy and industry sector.</p> <p>Association devoted to promoting transfer pricing knowledge in Poland. Responsible for participation in legislative processes and taking part in public consultations at the OECD WP6. The association is the first and only independent organisation in Poland of in-house transfer pricing business professionals, focusing on needs and expectations of businesses and covering a broad range of taxation issues arising in capital groups.</p>
<b>If applicable, sectors represented:</b>	Energy, Industry
<b>Level of interests represented:</b>	



## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	Sylwia Rzymkowska
<b>Nationality:</b>	Polish
<b>Position:</b>	Chairman of the Transfer Pricing Centre Association Stowarzyszenie Centrum Cen Transferowych
<b>Title:</b>	Chairman
<b>Current professional experience &amp; interest in transfer pricing:</b>	<p><b>Sylwia</b> is a certified tax advisor in Poland, who - for over 14 years - has been involved in transfer pricing issues.</p> <p>Sylwia has experience in general tax advisory, specialised in transfer pricing, corporate income tax and international tax, currently holds a position of Tax Expert at ABB.</p> <p>Sylwia holds the position of Chairman of the Transfer Pricing Centre - the association dedicated to promoting transfer pricing knowledge in Poland - where she is responsible for participating in legislative processes. Her expertise includes: tax consultancy, transfer pricing, international taxation, APAs.</p> <p>Author and co-author of several transfer pricing publications.</p> <p>Sylwia brings together experience in the public sector (Ministry of Finance), consulting (Big 5 firms), business and volunteering (Transfer Pricing Centre Association, Business Centre Club in Poland).</p>

<p><b>Previous professional experience:</b></p>	<p>For over 6 years Sylwia worked at Polskie Górnictwo Naftowe i Gazownictwo (PGNiG) dealing with transfer pricing, general income tax and international tax issues. Prior to PGNiG for 5 years, Sylwia had held the position of Senior Specialist at Ministry of Finance (Income Taxes Department, APA Team) that is responsible for conducting APA procedures and preparing binding rulings on double tax treaties. As a Polish delegate to a number of meetings of OECD's Working Party No 6 on Taxation of Multinational Enterprises Sylwia participated in consultations with business community regarding the discussion draft on Transfer Pricing Aspects of Business Restructuring. As an expert trainer for the tax administration on double tax treaties she has been specialising in the issues of permanent establishment and transfer pricing. She has been a member of the delegation negotiating the double tax treaty with the United States.</p>
<p><b>Main publications in transfer pricing:</b></p>	<p>Transfer pricing and state aid - procedure relating to Starbucks by the European Commission, Monitor Podatkowy/Tax Monitor, April 2015</p> <p>Brussels will investigate corporations Rzeczpospolita January 19, 2015</p> <p>Associated enterprises WoltersKluwer September 24, 2014, Book on associated enterprises, transfer pricing and TP documentation. Book edited by prof. Włodzimierz Nykiel and dr Dariusz Strzelec. Chapter on definition of associated enterprises</p> <p>New guidelines for intangibles - summary of OECD consultation Przegląd Podatkowy/Tax Review January 2013</p> <p>Initial experience with APA practice and update on recent changes to APA procedures, International Transfer Pricing Journal, March 2007</p> <p>TP documentation for services and other intangible transactions Monitor Podatkowy/Tax Monitor June 2004 Authors: Sylwia Rzymkowska, Krystyna Szydłowska</p> <p>TP documentation for tangible transactions Monitor Podatkowy/Tax Monitor May 2004 Authors: Sylwia</p>

	<p>Rzymkowska, Krystyna Szydłowska</p> <p>Transfer prices in the context of tax due Przegląd Podatkowy/Tax Review June 2003 Authors: Sylwia Rzymkowska, Rafał Gołaj</p>
<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Warsaw University, Economic Sciences Department</p> <p>Graduate of the Economic Sciences Department of the University of Warsaw, Master of Economics, MA thesis: "Tax havens" (2000)</p> <p>Certified tax advisor in Poland (No. 10075)</p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	<p>Transfer pricing expert at Business Centre Club in Poland (pro bono)</p>

### III. DESIGNATED ALTERNATE – SHORT CV:

<p><b>Name and surname:</b></p>	<p>Sylwia Mroczkowska – Adamiak</p>
<p><b>Nationality:</b></p>	<p>Polish</p>
<p><b>Position:</b></p>	<p>Vice – chairman of the Transfer Pricing Centre Association</p>
<p><b>Title:</b></p>	<p>Vice – chairman</p>

<p><b>Current professional experience &amp; interest in transfer pricing:</b></p>	<p>Group Transfer Pricing Coordinator, Boryszew Group - one of the largest industrial groups in Poland.</p> <p>The Group focuses on automotive industry, processing of non-ferrous metals and on chemical sector. The Group employs around 10.000 people and has its production facilities on 4 continents (Europe, Asia and both Americas).</p> <p>Experience in the field of TP: audits, designing and implementing TP policies, documentation (MasterFile, LocalFile), CbCR, IP valuation, etc. Experience in general tax advisory (CIT, VAT).</p>
<p><b>Previous professional experience:</b></p>	<p>KPMG in Poland; 3 years; transfer pricing team and international tax team</p> <p>Warta - one of the largest insurance companies in Poland, Talanx Group; 6 years; transfer pricing advisor</p>
<p><b>Main publications in transfer pricing:</b></p>	
<p><b>Academic background / Degrees and qualifications:</b></p>	<p>Warsaw School of Economics, PhD studies (2008)</p> <p>Maria Curie-Sklodowska University in Lublin, Poland, Faculty of Economics, Master's degree, (2005)</p> <p>Certified Tax Advisor in Poland (No. 11633)</p>
<p><b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b></p>	<p>Polish National Chamber of Tax Advisers (2010 -)</p> <p>The Accountants Association in Poland (2015-)</p>

## AB Volvo

<b>(Organisation) name:</b>	<b>AB Volvo</b>
<b>Acronym:</b>	Volvo
<b>Transparency register identification number:</b>	51773601133-57
<b>Website:</b>	www.volvo.com
<b>Category:</b>	Corporate
<i>and more precisely:</i>	
<b>Countries/Areas represented:</b>	Sweden

<b>Goals / remit / activity of the organisation:</b>	<p>The Volvo Group is one of the world's leading manufacturers of trucks, buses, construction equipment and drive systems for marine and industrial applications. The Group's vision is to become the world leader in sustainable transport solutions and performs everything from blue sky research and development to end customer sale financing. The Group, with its headquarters in Gothenburg, employs close to 100 000 people and has production facilities in 19 countries and sale of products in more than 190 markets. In 2014 the Volvo Group's net sales amounted to about SEK 283 billion. AB Volvo is the ultimate parent of the Volvo Group which consists of some 300 legal entities worldwide.</p>
<b>If applicable, sectors represented:</b>	Automotive industry
<b>Level of interests represented:</b>	<ul style="list-style-type: none"> <li>• National (Sweden)</li> <li>• Regional/local</li> </ul>

## II. DESIGNATED EXPERT – SHORT CV:

<b>Name and surname:</b>	<b>Jesper Barenfeld</b>
<b>Nationality:</b>	Swedish
<b>Position:</b>	<b>Senior VP, Head of Corporate Tax, Volvo Group Headquarters, AB Volvo</b>
<b>Title:</b>	Dr.
<b>Current professional experience &amp; interest in transfer pricing:</b>	<b>Dr. Jesper Barenfeld</b> is the head of tax of the Volvo Group with an extensive experience in the area of international taxation and with much of the day-to-day work focusing on transfer pricing. Dr. Barenfeld's work experience includes M&As, divestments and implementation of the Group's Transfer Pricing-model as well as APAs, tax audits and litigations in the Transfer Pricing area.
<b>Previous professional experience:</b>	Before joining the Volvo Group in 2008, Dr. Barenfeld worked for the Confederation of Swedish Enterprise on international taxation and EC tax law.
<b>Main publications in transfer pricing:</b>	
<b>Academic background / Degrees and qualifications:</b>	Dr. Barenfeld graduated as Doctor of Laws in 2005
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	Member Business Industry Advisory Committee to the OECD (BIAC) – Committee on Taxation and Fiscal Policy (2008 –); Member BusinessEurope Tax Policy Group (2008 –); Member International Chamber of Commerce (ICC) – Commission on Taxation (2008 –); Board Member International Fiscal Association, Swedish branch (June 2011 –); Member of Näringslivets Skattedelegation (January 2015 –

### III. DESIGNATED ALTERNATE – SHORT CV:

<b>Name and surname:</b>	Anders Allvin
<b>Nationality:</b>	Swedish
<b>Position:</b>	Senior Tax Director, Transfer Pricing
<b>Title:</b>	Jur kand, L.L. M
<b>Current professional experience &amp; interest in transfer pricing:</b>	Senior Tax Director Transfer Pricing, Volvo Group
<b>Previous professional experience:</b>	Partner, Svalner Skatt & Transaktion, Stockholm (2 years) following 9 years of experience in Transfer Pricing at PricewaterhouseCoopers (New York and Stockholm)
<b>Main publications in transfer pricing:</b>	Published several articles in SkatteNytt on transfer pricing
<b>Academic background / Degrees and qualifications:</b>	Master of Law Program (L.L.M), University of Georgia, Athens, U.S. (1999)  Lund University Faculty of Law, Lund, Sweden (L.L.M), Specialisation: International Taxation (1996)  Trier University Faculty of Law, Germany ; German civil law studies (1996)
<b>Other memberships and representations in groups/committees dealing with transfer pricing, corporate tax or related matters:</b>	