

International Tax Policy Forum
“Whither International Taxation”
Speaker Biographies



Mary Bennett

Baker McKenzie

Mary Bennett is a Senior Counsel in Baker McKenzie's Tax Practice Group. She has more than 40 years of international tax experience, including 30 years of private practice as well as senior positions with the US Treasury and the Organization for Economic Cooperation and Development (OECD). Ms. Bennett advises companies on international tax planning, controversy, and policy matters. She has particularly deep experience in tax treaty, transfer pricing, and international dispute resolution issues. Ms. Bennett regularly assists clients on tax policy issues before the Treasury Department, Congress, the OECD, the EC, and the UN.

From 2005-2011, Ms. Bennett served as Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division of the OECD's Centre for Tax Policy & Administration in Paris. While there, she oversaw updates to the OECD Model Tax Convention on mandatory arbitration, nondiscrimination, collective investment vehicles, and the attribution of profits to permanent establishments, and updates to the OECD Transfer Pricing Guidelines on comparability and profits methods, business restructuring, and intangibles.

Earlier in her career, Ms. Bennett served as Deputy International Tax Counsel at the US Treasury Department, where she led the US treaty negotiations with India, the Netherlands, and other countries, participated in developing international provisions of the 1986 through 1989 Tax Acts, worked on related IRS guidance, and represented the United States in multilateral fora. Prior to her service at Treasury, Ms. Bennett practiced international tax law with private firms in London (1979-81) and Boston (1981-85).



Jim Hines

University of Michigan

Jim Hines is the Richard A. Musgrave Collegiate Professor of Economics at University of Michigan. He also serves as Research Director of the business school's Office of Tax Policy Research. His research concerns various aspects of taxation.

He holds a B.A. and M.A. from Yale University and a Ph.D. from Harvard, all in economics. He taught at Princeton and Harvard prior to moving to Michigan in 1997, and has held visiting appointments at Columbia, the London School of Economics, the University of California - Berkeley, and Harvard Law School.

He is a research associate of the National Bureau of Economic Research, research director of the International Tax Policy Forum, former co-editor of the American Economic Association's Journal of Economic Perspectives, and once, long ago, was an economist in the United States Department of Commerce.



Wei Cui

University of British Columbia

Wei Cui teaches tax law and policy, legal theory, and law and economics at The University of British Columbia. Before joining the UBC law faculty, he practiced tax law for over 10 years, including as a U.S. tax associate at Simpson Thacher (in both New York and Beijing), as Senior Tax Counsel for the China Investment Corporation, and as a counsel-level consultant for Clifford Chance (Beijing). Professor Cui has held visiting professorships at the law schools of Michigan, Northwestern, Columbia, and Melbourne Universities, among other institutions, and has served as a consultant to the United Nations, the Budgetary Affairs Commission of China's National People's Congress, and China's Ministry of Finance and State Administration of Taxation.

As an academic, Professor Cui has authored over 80 academic and professional articles and is a co-author of *Value Added Tax: A Comparative Approach*. His research takes an interdisciplinary approach to topics in international taxation, tax administration, and law and politics in China. He is currently writing a book about the foundations of China's modern fiscal state. His research has been supported, most recently, by a SSHRC Insight Grant.

He has a B.A. from Harvard College, an M.A. in Philosophy from Tufts, a J.D. from Yale Law School and an LL.M. from New York University School of Law.



Mihir Desai

Harvard Law School

Mihir A. Desai is the Mizuho Financial Group Professor of Finance at Harvard Business School and a Professor of Law at Harvard Law School. He received his Ph. D. in political economy from Harvard University; his MBA as a Baker Scholar from Harvard Business School; and a bachelor's degree in history and economics from Brown University. In 1994, he was a Fulbright Scholar to India.

Professor Desai's areas of expertise include tax policy, international finance, and corporate finance. His academic publications have appeared in leading economics, finance, and law journals. His work has emphasized the appropriate design of tax policy in a globalized setting, the links between corporate governance and taxation, and the internal capital markets of multinational firms. His research has been cited in *The Economist*, *BusinessWeek*, *The New York Times*, and several other publications. He is a Research Associate in the National Bureau of Economic Research's Public Economics and Corporate Finance Programs, and served as the co-director of the NBER's India program.

His general interest publications include opinion pieces on varied topics, including tax policy and the effects of globalization on domestic welfare, in *The Washington Post*, *The Wall Street Journal*, *Tax Notes* and *The New York Times*. He has also written for practitioners in the *Harvard Business Review* on the role of the Global CFO, on how to reform the U.S. tax system, and how changing incentive systems have contributed to the degradation of American competitiveness. He has testified several times to Congressional bodies, including most recently to the Senate Finance Committee on corporate tax reform and inversions.

His professional experiences include working at CS First Boston (1989-1991), McKinsey & Co. (1992), and advising a number of firms and governmental organizations. He is also on the Advisory Board of the International Tax Policy Forum and the Centre for Business Taxation at Oxford University.



Ruud de Mooij

IMF

Ruud de Mooij is Division Chief of the Tax Policy Division in the IMF's Fiscal Affairs Department. Before joining the IMF, he was Professor of Public Economics at Erasmus University in Rotterdam.

He has published extensively on tax issues, including in the *American Economic Review* and the *Journal of Public Economics*. His current research focuses on income taxation, international tax issues, and the corrective role of tax.

Mr. De Mooij is also a research fellow at the University of Oxford, the University of Bergen, ZEW in Mannheim, and at the CEifo network in Munich.



Wolfgang Schon

Munich University

Wolfgang Schön is Director of the Department of Business and Tax Law at the Max Planck Institute for Tax Law and Public Finance in Munich and Honorary Professor at Munich University. He currently serves as Chairman of the Board of the European Association of Tax Law Professors, as Member of the Board of Trustees of the International Bureau of Fiscal Documentation in Amsterdam and has been the Vice-Chair of the Permanent Scientific Committee of IFA.

Wolfgang Schön has been the Anton Philips Professor at Tilburg University (NL), a member of the Global Faculty at NYU Law School and visiting professor at Columbia University and the University of Pennsylvania; he is an international research fellow at the Oxford University Centre for Business Taxation and holds an honorary doctorate from the Catholic University of Louvain.



Will Morris

PwC

William Morris is PwC's Deputy Global Tax Policy Leader. In this role, he advises companies how best to navigate today's ever-evolving international business landscape.

Prior to joining PwC, Will spent 17 years at General Electric directing GE's Global Tax Policy Program. From 1995-97 Will worked at the IRS, and from 1997-2000 worked in the Office of Tax Policy at the U.S. Treasury.

Will was appointed Chair of the AmCham EU Tax Committee (American Chamber of Commerce to the European Union) in Brussels and also Chair of the BIAC Tax Committee (Business and Industry Advisory Committee to the OECD) in Paris. As BIAC Tax Committee Chair, Will has been closely involved in all aspects of the BEPS project, including follow-up and implementation, participating in public OECD consultations, coordinating and filing comments on behalf of business, and meeting with many formal and informal OECD groupings as well as national governments.

Will has degrees in history, law, and theology from Trinity College Cambridge, the University of Virginia, and St Mellitus College, respectively.



Michael Devereux

Oxford University

Michael Devereux is Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation at Saïd Business School, and a Professorial Fellow at [Oriel College](#).

Mike's work concerns the impact of taxes on business behaviour, including investment, employment, location and financial behaviour, as well as the design of appropriate tax policies for business. A particular interest is the international side of corporation tax, including where companies do and should pay tax on profit, how differences in taxes affect real economic decisions (such as where companies locate different economic activities), and how this affects the process of competition between countries.

Mike was elected President of the [International Institute for Public Finance](#) for a three-year term in August 2011. He is Research Director of the [European Tax Policy Forum](#), and a member of the Board of Academic Advisers of the [International Tax Policy Forum](#). He is Research Fellow of the [Institute for Fiscal Studies](#), [CESifo](#) and the [Centre for Economic Policy Research](#). He is Assistant Editor (Economics) of the [British Tax Review](#) and sits on the Editorial Board of the [World Tax Journal](#). He has previously been Editor in Chief of International Tax and Public Finance, and Managing Editor of Fiscal Studies.

Mike has made a significant contribution to the tax policy-making debate in the UK and internationally, especially through the EU commission where most recently he was a member of the European Commission High Level Expert Group on Taxation of the Digital Economy, the OECD, and the IMF. He is a member of the Government-Business Forum on Tax and Competitiveness, chaired by David Gauke MP, Exchequer Secretary to the Treasury. He acted as Specialist Adviser to the Economic Affairs Committee of the House of Lords on its enquiry into corporation tax in 2013.

Prior to his appointment as the first director of the Centre for Business Taxation at Oxford, Mike obtained his PhD in Economics at University College London, and was Professor and Chair of the Economics departments at the Universities of Warwick and Keele.



Michael Graetz

Columbia Law School

A leading expert on national and international tax law, Michael J. Graetz joined the faculty of Columbia Law School in 2009, after 25 years at Yale Law School, where he is a professor of law emeritus and a professorial lecturer. He has written on a wide range of tax, international taxation, health policy, and social insurance issues. His recent scholarship, including his 2016 book, *The Burger Court and the Rise of the Judicial Right* (with Linda Greenhouse of *The New York Times*), has focused on U.S. legal history and problems around economic inequality. His latest book, *The Wolf at the Door: The Menace of Economic Insecurity and How to Fight It* (with Ian Shapiro), proposes realistic policy solutions and strategies to make individuals and communities more secure.

In addition to his academic career—which has included teaching posts at the University of Southern California and the University of Virginia School of Law—Graetz has held several positions in the federal government. He was assistant to the secretary and special counsel for the Department of the Treasury in 1992, and deputy assistant secretary for tax policy at the Department of the Treasury from 1990 to 1991.

Graetz has been invited to testify as an expert witness on a variety of tax matters before U.S. House of Representatives Committee on Ways and Means and the Senate Committee on Finance. His many honors include being elected to the American Academy of Arts & Sciences and chosen a John Simon Guggenheim Memorial Fellow. In 2013, he was awarded the National Tax Association's Daniel M. Holland Medal for lifetime achievement in the study of the theory and practice of public finance.



Chip Harter

PwC

L.G. "Chip" Harter served the Department of the Treasury as Deputy Assistant Secretary of Tax Policy for International Tax Affairs from September 2017 through November 2020.

As Deputy Assistant Secretary for International Tax Affairs, Mr. Harter was responsible for all international tax matters at Treasury. He played a central role in representing the Treasury in the legislative process for the Tax Cuts and Jobs Act (TCJA), which was signed into law in December 2017. Mr. Harter then led the development and issuance of an integrated set of regulations to implement the new international provisions of the TCJA, including regulations to implement the Global Intangible Low Tax Income (GILTI) regime, the Base Erosion Anti-Avoidance Tax (BEAT), and the Foreign Derived Intangible Income (FDII) regime.

Mr. Harter also represented the United States in tax negotiations at the Organisation for Economic Cooperation and Development (OECD). At the OECD, he led the efforts to revise long-standing international tax rules that provide for the allocation of taxing rights over multinational businesses, representing the United States in negotiations over the designs of the Pillar 1 and Pillar 2 proposals.

In recognition of these services, Mr. Harter was awarded the Treasury Medal.

Prior to joining the Treasury, Mr. Harter served for 18 years as a principal in the Washington National Tax Service of PwC. Prior to joining PwC, Mr. Harter served 18 years, first as an associate a partner, with the international law firm of Baker & McKenzie.



Pascal Saint-Amans

OECD

Pascal Saint-Amans took on his duties as Director of the Center for Tax Policy and Administration at the OECD on 1 February 2012. Mr. Saint-Amans, a French national, joined the OECD in September 2007 as Head of the International Co-operation and Tax Competition Division in the CTPA. He played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. In October 2009 he was appointed Head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a programme with the participation of over 100 countries.

Mr. Saint-Amans graduated from the National School of Administration (ENA) in 1996, and was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax and mergers and spin offs. He was also the head of tax treaty negotiations and mutual agreement procedures. In this capacity, he participated in the OECD Working Party No. 1 of the Committee on Fiscal Affairs as the delegate for France before being elected Chair of WP1 in 2005. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters, becoming a "rapporteur" in 2006. Before leaving government service, he was Deputy Director in charge of litigation at the Direction Générale des Impôts.

Mr. Saint-Amans also served as Financial Director of the Energy Regulation Committee between 1999 and 2002 and was responsible for the introduction of new electricity tariffs.

Having earned a degree in history, Mr. Saint-Amans also received a degree from the Institut d'études politiques of Paris.

