



# FEE TAX DAY 2015

## THE FUTURE OF TAX POLICY: A MATTER FOR SOCIETY AS A WHOLE

The role of policymakers - tax administrations - tax advisors - taxpayers

Wednesday 29 April 2015

**SPEAKERS LIST**

**IN ALPHABETICAL ORDER**



## Olivier Boutellis-Taft

*Chief Executive,*  
**Federation of European Accountants**

Olivier Boutellis-Taft is Chief Executive of FEE since October 2006. He is also a member of the Governing Board of the European Policy Centre.

In 1996, Olivier joined PricewaterhouseCoopers Tax and Legal Services in Luxembourg and moved to Brussels in 1998 to contribute to the global e-business team of the firm. The same year he received the "PwC Global Innovation Award" for his work on an e-business audit methodology. In 2000, he was appointed to the Board of Directors of the Belgian firm and became a member of the Belgian Institut des Experts-Comptables et des Conseils Fiscaux (Institute of Certified Accountants and Tax Counsels).

From 2004 to 2007 he chaired a seminar on European affairs and business strategy in Toulouse Business School. Olivier was invited to join the Governing Board of this leading multi-constituency Brussels-based European Affairs think-tank in 2004.



## John Connors

*Group Tax Director,*  
**Vodafone Group plc.**

John has been with Vodafone since 2007, as Group tax director since 2012, and holds overall responsibility for all aspects of Vodafone's global tax affairs including setting the overarching tax strategy, structuring, planning and reporting, and managing tax risk and issues across the Group. Amongst other things, he instigated the ground breaking publication of Vodafone's total tax and economic contribution which is disclosed on a country by country basis and is a regular contributor to broader discussion about the UK and international tax environment.

After a brief introduction to the world of international sales and marketing with Gillette, John spent a long part of his career in the public sector as a tax inspector with HMRC and as a tax policy advisor at HM Treasury in the UK and during three years at DG Taxud at the European Commission in Brussels, where he primarily supported the work on the Code of Conduct for business taxation under Commissioners Monti and Bolkestein.



## Pierre Gramegna

*Minister of Finance,*  
**Grand Duchy of Luxembourg**

Pierre Gramegna was born on April 22, 1958. After finishing high school in Luxembourg, he studied law and economics at the University of Paris II (Panthéon-Assas) where he graduated with a degree (Maîtrise) in civil law in 1981 and a degree (Licence) in economics in 1982. Pierre Gramegna also holds a Master of advanced studies in European community law.

Since December 2013 Pierre Gramegna is Minister of Finance of the Grand-Duchy of Luxembourg.

He was the Director of the Chamber of Commerce of Luxembourg from September 2003 to December 2013. From 2002 to 2003 he has been the Director of International Economic Relations at the Ministry of Foreign Affairs of the Grand-Duchy of Luxembourg. From 1996 until 2002, he was Ambassador Extraordinary and Plenipotentiary of Luxembourg to Japan.

He is married and has two children. He is a dedicated amateur of tennis and photography. Pierre Gramegna is fluent in English, French, German, Italian and Luxembourgish.



### Michael Izza

*Chief Executive,*  
**Institute of Chartered Accountants of England and Wales (ICAEW)**

Michael Izza became CEO of ICAEW in 2006. Since then the organisation has grown significantly and now has over 144,000 members and offices in Europe, China, the Middle East and SE Asia. Michael regularly speaks on issues facing the profession and business community, engaging with media, politicians and regulators around the world.

Prior to joining ICAEW Michael held a number of C-suite positions in the private sector including running the largest vocational training business in the UK. He qualified as a Chartered Accountant with Coopers & Lybrand, having graduated in law from Durham University where he was President of the Union.



### Gert Jan Koopmans

*Deputy Director General – State Aid, DG Competition,*  
**European Commission**

Since November 1, 2010, Gert Jan Koopman is Deputy Director General for State Aids at the European Commission's Directorate General for Competition (DG COMP). In this capacity he is responsible for the Commission's control of State Aids and the co-ordination of the 1000 State Aid cases managed by thirteen units in DG COMP.

Prior to this Gert Jan Koopman was Director for "Policy Strategy and Co-ordination" and before that for the "Economic Service and Structural Reform" Directorate at the European Commission's Directorate-General for Economic and Financial Affairs (DG ECFIN) which he joined on May 1, 2008. In this capacity, he led the work on the structural reform agenda and provided economic advice to all Commission services. Mr Koopman was also a member of the Commission's Impact Assessment Board which vets all Impact Assessments produced by Commission departments.

He joined DG ECFIN from the Commission's Directorate General for Enterprise and Industry where he was Director for the "Industrial policy and economic reforms" from 1 January 2005. He worked on Industrial Policy and Better Regulation – notably the management of the Commission's Action Programme to reduce Administrative Burdens by 25% by 2012.

He studied Economic, Latin and Greek at the University of Amsterdam and worked as a Researcher and Policy adviser for the University of Utrecht and the CPB Netherlands Bureau for Economic Policy Analysis before joining the European Commission's Directorate General for Economic and Financial Affairs in 1991.



### Martin Kreienbaum

*Director General of International Taxation,*  
**German Finance Ministry**

Martin Kreienbaum took on his duties as Director General for International Taxation at the German Federal Ministry of Finance in 2011. He joined the Ministry in 1997 and served in various places in the areas of tax policy and international tax law. In 2002 Martin Kreienbaum was posted as Tax Attaché to the German Embassy in Washington D.C. He returned in 2006 and served five years as a press spokesman, including two years as press spokesman for the Ministry of Finance.

Martin Kreienbaum studied law at the Albert-Ludwigs-University in Freiburg I. Br. and at the Westfälische-Wilhelms-University in Münster. He graduated with his first state examination in 1991 and with his second state examination in 1995.



### **Petr Kriz**

*President,*  
**Federation of European Accountants**

Petr is Partner with PricewaterhouseCoopers in Prague and Financial Services leader in the Czech Republic. He is also responsible for Technical and Regulatory Affairs. He was elected President of FEE in December 2014 and is former President of the Chamber of Auditors of the Czech Republic.

He has long-term experience in leading audits and financial reporting advisory projects of Czech and international banks and central banks. He managed numerous projects for the Czech Ministry of Finance, World Bank and other international institutions. He is also member of the Commission for concept and development of accounting and audit to the Czech Minister of Finance.

Petr is also member of the Governance and Nominating Committee of EFRAG, of the Scientific Council of the Finance and Accounting Faculty of the Prague University of Economics and Chairman of the Supervisory Board of Transparency International in the Czech Republic.



### **Pierre Moscovici**

*European Commissioner for Economic and Financial Affairs,*  
**Taxation and Customs**

Pierre Moscovici has been European Commissioner for Economic and Financial Affairs, Taxation and Customs since September 2014. Prior to his appointment to the Juncker Commission he was Minister of Finance of France from 2012 -2014.

Born in 1957, Pierre Moscovici holds an advanced degree in economics, and is a graduate of the Institut des Sciences Politiques (Paris) and of the Ecole nationale d'administration. He was an MEP between 1994 and 1997, and again between 2004 and 2007. He was European Affairs Minister from 1997 to 2002.



### **Gabi Rautenstrauch**

*Senior Manager – International Tax,*  
**KPMG Germany**

Gabi Rautenstrauch is a Senior Manager for International Tax at KPMG Germany and a member of the FEE Tax Policy Group. Her key areas of expertise include international tax planning, cross-border restructuring and cross-border financing arrangements for large multinational entities in inbound and outbound scenarios and permanent establishment issues. Gabi is a certified tax advisor and has a degree in business economics.

From 2006-8 she was seconded by KPMG as a National Expert to the European Commission to the Directorate General Taxation and Customs Union. Gabi has also worked in the National Tax Competence Centre of KPMG AG Wirtschaftsprüfungsgesellschaft (Frankfurt, Germany) and as an assistant to Prof. Dr. Peter Kupsch at the Otto-Friedrich-University of Bamberg, Business Economics, Department of Financial Accounting, Auditing and Business Taxation.



### **Charlotte Redcliffe**

*Head of Tax,*  
**Centrica Plc.**

Charlotte Redcliffe is Head of Tax at Centrica plc, a major UK-listed energy and utility group, with operations in the UK, North America and Europe. Before joining Centrica in 2001, Charlotte was a Director in the Mergers and Acquisitions team of PwC in London.



### **Ingrid Rensema**

*Group Tax,*  
**ABN AMRO**

Ingrid Rensema is part of ABN AMRO's global tax group. She is specialised in international tax issues as well as Dutch corporate income tax. Recently, her focus has been primarily on automatic exchange of information issues, including FATCA, CRS & QI. Ms Rensema has been with ABN AMRO since 2003. Prior to that, she was active in the field of taxation both in in-house roles and in practice.

Ms Rensema graduated in Tax Law from the University of Amsterdam, the Netherlands. She is a member of the Dutch Association of Tax Advisers. She is also a member of the OECD/BIAC FATCA & AEoI Business Advisory Group, the European Banking Federation Group on AEoI and various groups within the Dutch Association of Banks connected with her fields of interest. She is a frequent lecturer on international tax reporting seminars and trainings.



### **Frances Robinson**

*Journalist*

Frances Robinson is a freelance journalist who spent the last four years at The Wall Street Journal and Dow Jones in Brussels. She covered the EU, including ECOFIN meetings and technology, media and telecoms, as well as Belgium, which involved everything from interviewing Prime Ministers to features about Belgian brewers. Before that she worked for AFX in Brussels and then covered the European Central Bank for Bloomberg in Frankfurt. Frances is a regular contributor to New Statesman, the Wall Street Journal and has appeared on Sky News, BBC News Channel, BBC World Service, RTL and RTBF.



### **Prof. Dipl.-Ing. Mag. Friedrich Roedler**

*Former Senior Partner PwC, Austria*  
**Chair of the FEE Tax Policy Group**

Friedrich has recently retired after a long career as a tax professional, specialising in international (in particular EU) tax law, corporate tax planning, M&A and transfer pricing. Prior to his retirement Friedrich was for many years the Senior Tax Partner and eventually the Managing Partner of PwC Austria. He was also a member of the Steering Group of the PwC network of EU tax specialists. His clients included major industrial groups as well as banks and insurance companies.

Friedrich is a Vice-President of IFA (Austrian Branch) and from 2005 to 2011 he was appointed as Member of the Global Executive Board of IFA. From 2001 to 2004 he was Chairman of the Tax Committee of CFE. Friedrich is also the author of

numerous publications on Austrian and International tax as well as a frequent speaker at conferences and seminars. Since 2010 he is the Chairman of the FEE Tax Policy Group.



### **Pascal Saint-Amans**

*Director,*  
**OECD Centre for Tax Policy and Administration**

Pascal Saint-Amans took on his duties as Director of the Centre for Tax Policy and Administration at the OECD on February 1, 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.



### **Petru Sorin Dandea**

*EESC member and rapporteur for the EESC opinions on the fight against tax fraud and tax evasion*

Petru is the vice president of the National Trade Union Confederation Cartel ALFA, the largest Trade Union Confederation in Romania. Starting in the early 90's, he was involved in the complex process of reforming the economy by monitoring the implementation of the agreements concluded by the Romanian government with the International Monetary Fund and the World Bank. He was working inside a special team of Cartel ALFA, responsible for monitoring and surveillance of the reform policies implemented by the Romanian Government, under the Standby agreements concluded with the International Monetary Fund Program for Structural Adjustment signed with the World Bank.

From 1998, Petru is the Head of the negotiation team of all Romanian Trade Union Confederations on the social security system reform. He was also strongly involved in all public debates related to main important macroeconomic policies related to social inclusion and fight against poverty. Petru Dandea is also working on fiscal issues as member of the Tripartite Advisory Committee of the Romanian Ministry of Finance.

Since 2007, he is member of the European Economic and Social Committee. Inside the Committee he is acting as member of BURO and two specialised sections, Economic and Monetary Union – Economic and Social Cohesion (ECO) and Employment, Social Affairs and Citizenship (SOC), and devoted his work to many working groups on the economic and social effects of ageing.

In 2013 he was the rapporteur for EESC opinion on the European Commission Action Plan to strengthen fight against tax fraud and tax evasion, passed by a large majority. Since 2007 he was the rapporteur for 8 opinions on different topics related to social security and fiscal issues.



### Joseph Stead

*Senior Economic Justice Adviser,  
Christian Aid*

Joseph Stead is Christian Aid's Senior Economic Justice Adviser, primarily focusing on the relationship between tax and development and the related EU and UK policy. He leads Christian Aid's policy on Automatic Information Exchange, Beneficial Ownership and Country by Country Reporting. He comes from the UK civil service where he worked for both the Foreign and Home Office and among other things he worked on African economics, trade and development policy and asylum and immigration law. He has a MSc in African Politics from SOAS and is also co-chair of the board for the Jubilee Debt Campaign.



### Joost van Iersel

*President of the Section for Economic and Monetary Union  
and Economic and Social Cohesion,  
EESC*

Joost P. van Iersel has been a member of the EESC since 2002, appointed by the Employers' group (group I). He is currently President of the Section for Economic and Monetary Union. Previously, from 2007 to 2010 Joost van Iersel chaired the Consultative Committee on Industrial Change of the EESC, and from 2010 – 2013 chaired the Europe 2020 Steering Committee.

He regularly acts as rapporteur of EESC opinions on various aspects of European industrial and sectorial policies, European metropolitan areas and good EU governance. Before joining the EESC, between 1992 and 2002, he was the chairman of the Chamber of Commerce of The Hague with special responsibilities as regards spatial development, infrastructure and the economic developments in the Randstad (the densely populated west of the country).

From 1979 till 1994, Joost van Iersel was Member of the Dutch Parliament for the Christian-democratic party (CDA), in particular responsible for trade and industry and for EC-related matters. In that function he deepened many contacts across Europe as well as during his presidency of the European Movement in the Netherlands from 1985 till 1995.



### Lucie Watrinet

*Financing for Development Advocacy Officer,  
CCFD-Terre Solidaire*

Lucie Watrinet is the advocacy officer on development financing at CCFD-Terre Solidaire and she is the coordinator of the French Tax and Judicial Havens Platform. She previously worked as an advocacy officer and head of coordination in a network of Cameroonian civil society organisations. She co-wrote the "Tax Havens: the Last-chance G20 Summit" report for the G20 Summit in Cannes in 2011 and she also organised several conferences in the French National Assembly with the Tax and Judicial Havens Platform. Lucie graduated from Sciences

Po Bordeaux with a master on International Cooperation and Development.



## **Dag Wyntin**

*Group Tax Manager,*  
**KBC Group**

Dag Wyntin is the Group Tax Manager of KBC, a role which covers tax for all of the entities that currently form part of the KBC Group. He has held this position since 2006. Prior to this, Dag was the Director of KBC's tax department from 1998 and Director of Tax for Kredietbank from 1994 until the merger between Kredietbank, CERA and ABB which formed KBC. Dag has also been a Member of the Finance Committee at KBC since December 2012, when Group Tax became part of the Corporate Finance department.

Dag was also guest professor at the EHSAL in Brussels where he taught a course on “Double tax treaties and taxation of non-residents” (1994-2004). He has had several articles published in tax magazines including *Fiscoloog Internationaal* and others. In 1995 Dag was the Belgian reporter at the International Fiscal Congress at Geneva in 1995 with the topic “Hybrid instruments: equity or loan”.

*FEE would like to thank all of our speakers and panellists for their contributions to this event.*