



Federation of European Accountants  
Fédération des Experts comptables Européens

## FEE TAX DAY 2011

### FROM POLICY TO PRACTICE – “HIGHWAY TO HELL OR HEAVEN?”

Tuesday 11 October 2011

## SPEAKER LIST

## IN ALPHABETICAL ORDER

The views expressed in slides and during the conference are those of the speakers and may not necessarily represent the position of FEE.



**Jonathan Beckerlegge**

**Director**

**York and North Yorkshire Credit Union, UK**

Jonathan Beckerlegge is Director of the York and North Yorkshire Credit Union and also Chairman of "World Cup Polocrosse (2011) Ltd." He worked as an auditor and accountant until December 2009 when he resigned his last few audits.

From 2002-2003 Jonathan was President of ACCA (Association of Chartered Certified Accountants) and a Council Member for 18 years until 2007. He served on the FEE Ethics Working Party for more than 10 years and also on the ACCA/CNDCEC bilateral committee. He served on the Auditing Practices Board (APB) for a three year term and continues to be interested in audit issues.

At present Jonathan is interested in and working on growing and the production of Bio Diesel in many parts of the world; mainly dry and arid areas but in so doing continuing to fly the ethical flag; we pride ourselves on "Ethical Capitalism". He also lectures and talks on professional ethics when and where asked.



**Olivier Boutellis-Taft**

**FEE Chief Executive**

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.



**Chris Davidson**  
**Head of Anti-Avoidance Group**  
**HM Revenue & Customs, UK**

Chris Davidson CBE is head of HMRC's Anti-Avoidance Group. He has extensive experience of tax policy and administration in leadership, investigation and technical roles having joined the Inland Revenue in 1976. He led the policy team that developed the disclosure rules in 2004, and he also led the OECD Tax Intermediaries study in 2006-2007.

Until recently, Chris was Deputy Director in HMRC's Large Business Service where he led operational work on banks and insurance companies, including the introduction of the code of practice for banks, the implementation of the bank payroll tax and the preparations for Solvency II.



**Theo Keijzer**  
**Chair of Tax Commission**  
**International Chamber of Commerce**

Theo Keijzer is Chairman of the Taxation Commission of the International Chamber of Commerce in Paris. He was Vice Chair of the EU Joint Transfer Pricing Forum in Brussels for the 4 year term ending 1 March 2011. He is also a member of the BIAC Tax Committee in Paris. Before retiring mid 2010 he was Vice President Tax Policy at Shell International B.V. in The Hague. He has recently founded Dorean Global Tax Policy B.V., a company providing tax policy advice to governments, international organisations and taxpayers operating internationally.

He has a Masters degree in Business Economics from the Erasmus University in Rotterdam. Mr. Keijzer has worked for Shell for 35 years in the Netherlands, United Kingdom and United States and has travelled extensively around the world. Until his retirement in 2010 he was Chairman of the Netherlands' Employers Federation VNO-NCW International Tax Committee and member of the BusinessEurope Tax Policy Group in Brussels. He is a regular contributor to the international tax policy debate on a variety of issues.



**Philip Kermodé**

**Director, Direct Taxation, Tax Coordination, Economic analysis and evaluation**

**European Commission**

Philip Kermodé is a graduate of Trinity College Dublin and a member of the Institute of Taxation in Ireland.

He has worked in the European Commission since 1987. Prior to joining the Commission he worked in the Office of the Revenue Commissioners and then as a tax manager in Price Waterhouse, Dublin.

He has worked in different functions in the European Commission's Taxation and Customs Union Directorate General and in the European Commission's Anti-Fraud Service (OLAF). Since November 2008 he has been Director responsible for 'Analysis and Tax Policies' where his main responsibilities are in relation to direct taxation policy.



**Arthur Kerrigan**

**Head of sector, VAT policy and legislation**

**European Commission**

Arthur Kerrigan is currently heading the sector for VAT on international services including electronic commerce and financial services at the European Commission. He represents the European Commission at the OECD on consumption tax issues where he previously served as vice-chair of OECD's Working Party (WP 9) on consumption taxes.

Arthur Kerrigan graduated from Trinity College, Dublin with bachelors (1970) and masters (1972) degrees in business studies. Some recent publications of Arthur are the "The impact of VAT on financial services and insurances – the law of unintended consequences?" *Frontiers in Finance and Economics*, December 2007 and "The elusiveness of neutrality – why is it so difficult to apply VAT to financial services?" – *International VAT Monitor*, March/April 2010.



**Ralph Korf**

**Tax practitioner, Germany**

**Chair of the FEE Indirect Tax Working Party**

Ralph Korf is sole tax practitioner in Munich. Having finished his law studies in Bonn, Cologne and Milan in 1987, he joined Peat Marwick Mitchell & Co (now KPMG) in Hamburg. He was admitted to the bar as "Rechtsanwalt" (lawyer) and passed the tax adviser's exam ("Steuerberater").

His work consisted mainly of tasks in the field of international taxation. In 1992, he joined Price Waterhouse (now PricewaterhouseCoopers) in Munich, where he focused on indirect tax and was admitted to partnership in 1997. In 2009, he retired and started his sole practice.

He is a member of various indirect tax expert groups, as well as a regular speaker at seminars - including training courses of the German Federal Tax Academy - and conferences in Germany and abroad, e.g. in Barcelona, London, Madrid, Vienna, Zurich. He is co-author of a commentary on the German VAT Act and author of many articles about VAT, and he is fluent in German, English and Italian.



**Mag. Elisabeth Kraus**

**Senior Tax Advisor**

**Ministry of Finance, Austria**

Elisabeth Kraus is a senior policy advisor in the EU Tax Legislation Division of the Austrian Ministry of Finance. She represents the Ministry of Finance in EU and OECD meetings on VAT topics.

During nearly 20 years in the Ministry of Finance, Elisabeth Kraus has held posts in several areas. She worked in the unit for international taxation from 1992 to 1995. During 1995 to 2007 she worked in the VAT unit and helped to implement EU Directives and to set up the national VAT guidelines.

Ms Kraus is very active in the field of international co-operation (several twinning projects, lecturer for OECD training-seminars and Fiscalis Programme Coordinator). Ms Kraus holds a Masters degree from the University of Economics and Business Administration of Vienna.



**Alex McDougall**

**Senior Tax Partner, HW Edinburgh, UK**

**Deputy Chair FEE Indirect Tax Working Party**

Professor Alex McDougall is Senior Tax Partner at HW Edinburgh and is a Chartered Accountant, a Chartered Tax Adviser, a Registered Trust and Estate Practitioner and an Associate of the Institute of Indirect Taxation. He is based in Edinburgh having joined as a Tax Partner in 1999. Alex has been a tax practitioner for over 35 years covering direct taxes, estate planning and VAT.

Alex was admitted to membership of The Institute of Chartered Accountants of Scotland (ICAS) in 1974. He was with what is now a "Big 4" firm for 15 years including 10 as a Tax Partner. He taught Taxation on a part-time basis at Edinburgh University, where he was appointed as a Visiting Professor, and at ICAS.

He is Convener of the ICAS VAT Committee. He represents ICAS on the Indirect Tax Working Party of FEE. He is a member of the Technical Committee of the Chartered Institute of Taxation. Alex is a frequent speaker on a range of taxation and related topics for a number of courses. He is a member of the Tax Faculty of the Institute of Chartered Accountants in England and Wales (ICAEW) and of the VAT Practitioners Group.



**Dr. Caroline Philipp**

**Head of Indirect Taxes**

**BMW Group, Germany**

Caroline Philipp joined BMW in 2007 and is Head of Indirect Taxes since December 2010 having global responsibility within the BMW Group. She has more than 13 years of experience in VAT and worked more than 9 years with PricewaterhouseCoopers AG serving as tax adviser and tax lawyer.

Caroline Philipp holds a degree in law and is a qualified tax adviser since 2002. She is co-author of the book "Umsatzsteuer, Grenzüberschreitende Leistungen in Praxis" (VAT and international transactions in practice). In 2011 she was speaking at the Handelsblatt VAT Congress on indirect tax issues in China/India and at the Marcus Evans Tax Conference Series.



**Donato Raponi**  
**Head of Unit, VAT and other turnover taxes**  
**European Commission**

Donato Raponi joined the European Commission in 1980 and is currently Head of the VAT Unit. He worked in the Budget, Internal Market and Taxation Directorates. In the area of taxation policy he served in different posts, e.g. administrator, assistant to the Director, deputy Head of the VAT Unit, Head of the Unit dealing with excise duties, environment, transport and energy duties and Head of tax administration and anti fiscal fraud Unit.

Donato Raponi is professor of European tax law at the ESSF (Ecole supérieure des sciences fiscales) and a member of the ESSF scientific Committee. He is Co-Author of the book "Arriva l'euro" (Carmenta Editor).



**Didier Reynders**  
**Deputy Prime Minister**  
**Ministry of Finance, Belgium**

Didier Reynders was born in Liège on 6 August 1958. After his humanities (Greek-Latin) at the "Institute Saint Jean Berchmans" of Liège, he obtained a degree in law at the University of Liège in 1981. He subsequently practised as a lawyer for four years. In 1985 he was appointed Director General of the Local Authorities Department of the Ministry of the Walloon Region. He held that position until January 1988. From March 1987 to May 1988 he held the post of chief of staff of the Deputy Prime Minister, Minister of Justice and Institutional reforms, Mr. Jean Gol. He was chairman of the Société Nationale des Chemins de fer belges (SNCB-NMBS) from 13 October 1986 to 19 August 1991, and Chairman of the National Society of Airways from 20 August 1991 to 30 April 1993. Between 30 June 1992 and 12 July 1999 he was Chairman of the Board of Directors of the SEFB Record Bank.

Simultaneously, he pursued a political career in the PRL (Liberal Party): he was elected as a member of the Liège Town Council in October 1988, and has been the leader of the PRL group there since early 1995. In 1991 he became the leader of the PRL group in the Provincial Council of Liège. In May 1992 he was elected Deputy Chairman of the PRL, becoming a Member of Parliament on 22 December 1992 and Chairman of the PRL-FDF group on 29 October 1995; in November 1995 he became the Chairman of the Provincial and District PRL Federation, which later became the Mouvement Réformateur (MR).

On 12 July 1999, he was appointed Minister of Finance by King Albert II and Deputy Prime Minister on 18 July 2004, and since 23 December 2007, Deputy Prime Minister, in charge of the National Lottery, the Federal Holding and Investment Company and the insurance companies. He has chaired the Eurogroup (meeting of the Ministers of Finance of the euro area) from 1 January to 31 December 2001, and the Ecofin (meeting of the Ministers of Finance of the European Union) from 1 July to 31 December 2001 and from 1 July to 31 December 2010. From 1 January 2002, he has been chairing the G10, which is the meeting of the main creditor States (Belgium, Canada, France, Germany, Great-Britain, Italy, Japan, the Netherlands, Sweden, Switzerland and the United States). He was Chairman of the MR from 11 October 2004 to 14 February 2011. He is member of the bureau and treasurer of the Liberal International since 14 May 2005.



**Friedrich Rödler**

**Senior Partner, PricewaterhouseCoopers, Austria**

**Chair of the FEE Direct Tax Working Party**

Friedrich Rödler is practicing tax in Vienna as a tax advisor (“Steuerberater”) and certified auditor (“Wirtschaftsprüfer”). He started his career in 1976 with Arthur Andersen in Vienna, joined Price Waterhouse in 1990 and is currently the Country Senior Partner of PricewaterhouseCoopers Austria.

Friedrich's main areas of expertise are international and European tax, mergers and acquisitions, cross-border transactions, corporate reorganisations, finance and treasury projects as well as transfer pricing.

Friedrich is the Chair of the FEE Direct Tax Working Party and a member (and former Chairman) of the Tax Committee of CFE (Confédération Fiscale Européenne). He is also since many years Vice President of the Austrian Chapter of IFA (International Fiscal Association) and a Member of the Tax Experts Board of the Austrian Chamber of Accountants.



**Eduard Rosianu**

**Chief Financial Officer**

**Eurojet Romania S.R.L.**

Eduard Rosianu has become a qualified accountant (Expert Accountant) in 2001, subsequently to his degree in Economics. In 2006 he became also a Financial Auditor registered with the Romanian Financial Auditors Chamber. In 2010 he obtained an MBA degree, after graduating from the WU Executive Academy (Vienna University of Economics and Business; the EMBA programme) in cooperation with Carlson School of Management (University of Minnesota).

Eduard started his professional career working one year for the Romanian branch of Arthur Andersen. In 1996 he joined the insurance company, Asigurarea Anglo Romana, where he worked for three years as a Controller and from 1999 until 2004 as Finance Director of the company. From 2004 to 2007 he worked in the practice field, by managing his own accounting firm. In November 2007 he joined Eurojet Romania, where he currently works as CFO.





**Carmine Rotondaro**

**Worldwide Tax, Real Estate and Indirect Purchase Director**

**Gucci Group, Italy**

Carmine Rotondaro is the Worldwide Tax, Real Estate and Indirect Purchase Director of the PPR Group, for which he has been serving for the last eleven years. In such a capacity, he manages tax and coordinates the real estate and indirect purchases needs and projects of all the PPR brands and divisions.

He steadily cooperated since 1998 and until 2009 with the International Bureau of Fiscal Documentation (IBFD) Amsterdam, for which he grounded and managed for ten years the magazine Derivatives and Financial Instruments and was for ten years the managing editor of the loose leaf and on line publication Tax Treatment of Transfer Pricing.

He is author of several articles and keynote speaker at various congresses and conferences, for example the Financial Times 2006 Commercial Property Conference held in London, the 2007 edition of the World Knowledge Forum held in Seoul and the 2009 edition of the Global Opportunities Conference held in London.



**Algirdas Gediminas Šemeta**

**Commissioner, Taxation and Customs Union, Audit and Anti-Fraud**

**European Commission**

Algirdas Gediminas Šemeta is a Lithuanian economist and the European Commissioner for Taxation and Customs Union, Audit and Anti-Fraud. He has held this post since July 2009. His previous position has been as Lithuania's Finance Minister, which he fulfilled from December 2008 to June 2009, having already served in the post a decade earlier, from February 1997 to June 1999.

In Lithuania, he served as Director General of the Department of Statistics from 2001 to 2008, Government Secretary of the Office of the Government of the Republic of Lithuania from 1999 to 2001, Vice-President of the company "Nalšia" during 1999, Chairman of the Securities Commission under the Ministry of Finance from 1992 to 1996, Deputy Chief of the Privatisation Unit of the Office of the Government 1991 and 1992, Head of the subdivision of the Economy Development Strategy Division of the Ministry of Economics between 1990 and 1991 and Economist at the Lithuanian Economy Institute between 1985 and 1990.

Algirdas Gediminas Šemeta graduated in 1985 from Vilnius University's Faculty of Economic Cybernetics and Finance with a degree as economist-mathematician.



**Prof. Claus Staringer**

**Principal Consultant**

**Freshfields Bruckhaus Deringer, Austria**

Claus Staringer is a principal consultant (equivalent to tax partner) in the Vienna office of Freshfields Bruckhaus Deringer LLP. He joined the firm in 1999. His major practice areas are corporate tax planning, structuring M&A transactions and litigation in tax matters.

Claus Staringer is a frequent author and speaker on a number of tax issues. He is a professor for tax law at WU (Vienna University of Economics Business) where he heads the Corporate Tax Group. He is a member to the Permanent Scientific Committee of the International Fiscal Association (IFA).



**Prof. Frans Vanistendael**

**Academic Chairman IBFD, Amsterdam**

**Prof. em. KULeuven, Belgium**

Frans Vanistendael studied law, philosophy and economics at KULeuven (baccalaureus 1962, doctor iuris 1965), Chicago and Yale (LLM 1969). He was appointed as professor of tax law, budgetary law and jurisprudence at KULeuven (1972-2007), dean of the faculty (1999-2005) and visiting professor a.o. in Bologna, Kansai (Osaka), Melbourne and Sydney.

He has been a member of the Brussels bar (1974-2007). He was royal commissioner of tax reform in Belgium (1987), member of the Ruding Committee on EU taxation (1992) and consultant of the OECD, the EU and the IMF. He was founder and first president of the European Law Faculties Association (1995), and co-founder of the European Association of Tax Law Professors and the International Association of Law Schools. He is currently Academic Chairman of the International Bureau of Fiscal Documentation (IBFD).