

PUBLIC HEARING

THE FIGHT AGAINST HARMFUL TAX PRACTICES WITHIN THE EUROPEAN UNION AND ABROAD

TUESDAY, 15 MAY 2018

14.30 - 18.00

Room: Paul-Henri Spaak (PHS) 1A002
Brussels

CVs OF THE SPEAKERS



Emily O'Reilly

was first elected as the European Ombudsman in July 2013. Following the European Parliament elections, she was re-elected for a five year mandate in December 2014. As the European Ombudsman she investigates maladministration in the institutions and bodies of the European Union. For her work she was awarded the Schwarzkopf Europe Award in 2017.

From 2003 until 2013, Ms. O'Reilly was the first female Ombudsman and Information Commissioner in Ireland and was additionally appointed Commissioner for Environmental Information in 2007.

As national Ombudsman Ms. O'Reilly was conferred in 2008 with a Honorary Doctorate in Law by the National University in Ireland for her work in promoting human rights throughout her career. In 2014 she was awarded an Honorary Doctorate of Law from the University College Dublin for her decade long commitment as Irish Ombudsman.

As a former journalist, author and political editor Ms. O'Reilly's career attracted significant domestic and international recognition including a Harvard University Fellowship in 1988 and multiple national awards. She has written three critically acclaimed books on Irish politics and media and is a current member of the International Advisory Board of Harvard's Nieman Foundation for Journalism.

In the course of her journalistic career, she won two awards: Woman Journalist of the Year in 1986 and Journalist of the Year in 1994.



VALERE MOUTARLIER

is the Director in charge of Direct taxation, Economic analysis and Evaluation in the Taxation and Customs Directorate General. Trained at France's premier business and law university, Valère Moutarlier practiced tax law with Bureau Francis Lefebvre, a French Law firm for several years before joining the European Commission. In the Commission, he worked in the Taxation and Customs Directorate General (DG), then the Budget DG, where he gained broad familiarity with the European financial and institutional framework. When he joined the Enterprise and Industry DG in 2003, he headed the Planning and Management Unit and subsequently the GMES Bureau, in charge of building a European space based earth observation programme, known today as Copernicus. After spending 5 years in the Private office of the Commissioner in Tax policy, he returned to the Taxation and Customs DG as Director in charge of Direct taxation, Economic analysis and Evaluation.

Professional Highlights:

- **2014 - Director, Direct taxation, Tax coordination, Economic analysis and evaluation, Taxation and Customs DG, European Commission.**
- **2010 - Advisor, Private office of Commissioner Šemeta (Lithuanian member of the European Commission)**
- **2006 - Head of the GMES Bureau, Directorate General for Enterprise and Industry, European Commission;**
- **2003 - Head of Strategic Planning and Management Unit, Directorate General for Enterprise and Industry, European Commission;** responsible for the annual and multi-year programming of the Directorate General's activities
- **1999 - Assistant to the Director General, Budget Directorate General, European Commission.**
- **1993 - Administrator, Taxation and Customs Union Directorate General, Approximation of Legislation on Value-Added Tax Unit, European Commission**
- **1989 - Lawyer** with the firm Francis Lefebvre (Paris and Brussels), specializing in European business and tax law

Education:

- **Economics and Finance, Institut d'études politiques de Paris (1989)**
- **Magistère de juriste d'affaires, Business and Tax Law degree, l'Université Panthéon-Assas (1989)**



Prof. Dr. ELLY VAN DE VELDE

is the Chairman of the Exam Commission of Bachelor Right and Vice-director of the Doctoral School Behavioral Sciences and Humanities in the University of Hasselt.

Elly Van de Velde studied Law at the University of Antwerp (Lic. Juris. – 2003) and Philosophy at KU Leuven (Kan. Wijsb. – 2003). As a research fellow of the Research Foundation-Flanders at the University of Antwerp she obtained her PhD in 2009 for her dissertation ‘Arrangements’ with the tax administration: the limits, legal qualification and legal consequences. In 2010, her dissertation was awarded the European Academic Tax Thesis Award by the European Commission and the European Association of Tax Law Professors.

In 2009, she became a lawyer at the Brussels bar for Greenille law firm. In 2015, she joined the bar of Antwerp, where she became a lawyer at Verbist & Vanlerberghe Omega Law.

She combined law practice with an academic career. Since 2011, she has been assistant-professor (docent) at the Faculty of Law of Hasselt University, where she teaches and conducts research on tax law. Furthermore, she is a guest professor at the universities of Antwerp (Advanced Master in Tax Law) and Leuven (Postgraduate Family Mediation).



Alex Cobham

is a development economist and chief executive at the international Tax Justice Network, and a visiting fellow at King's College London IDI. Over the last fifteen years Alex has held various policy and research posts, 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 and as a researcher at Queen Elizabeth House.

Alex's work has mainly focused on issues of taxation, horizontal and vertical inequality, and illicit financial flows. He is the author or co-author of a range of academic papers, policy reports, and book chapters, including some of the first estimates of the costs of illicit financial flows for developing countries; and played a central role in the development of the first major development INGO campaign on tax justice at Christian Aid. With Andy Sumner, he has proposed a new measure of inequality, the Palma ratio.

Alex is on the board of trustees of ActionAid UK, the steering group for the International Commission for the Reform of International Corporate Taxation (ICRICT), the technical advisory group for the Fair Tax Mark and the policy committee of CSAE (the Centre for the Study of African Economies at Oxford). He is also a representative of the Financial Transparency Coalition on the European Commission's EU Joint Transfer Pricing Forum, and was on the advisory group for the UN's thematic consultation on inequalities in post-2015, and the research advisory panel for the Pan African Inequalities conference.

Recent publications include the first paper on the Financial Secrecy Index in a leading economics journal; the discussion paper for the 2014 High-Level Tana Forum on Security in Africa, focused on illicit financial flows; and a proposal for illicit flow targets (including cost-benefit analysis) for the post-2015 Sustainable Development Goals, commissioned by the Copenhagen Consensus. Recent refereeing duties include Oxford Bulletin of Economics and Statistics, Development Policy Review, Accounting Forum, and Oxford University Press.



Johan Langerock, Oxfam International, EU Policy Advisor,

has been following EU and OECD tax policies and processes for the last 4 years, focusing on corporate tax avoidance, tax havens, harmful tax practices and the BEPS process.

Since 2017, Johan has been working for Oxfam as a tax policy advisor. He has led work on fighting tax evasion and avoidance, with the aim of increasing financial resources for public services in developing countries, such as health and education, to tackle inequality. In particular he has done research on tax havens, co-authoring the latest Oxfam report on this topic *Blacklist or Whitewash*; tax transparency, especially public country-by-country reporting as well as the implementation of the anti-tax avoidance package in EU Member States. Johan is currently also working on specific projects to mobilise domestic resources (DRM) in West-Africa.

Oxfam is an international confederation of 20 organizations working together with partners and local communities in more than 90 countries. Around the globe, Oxfam works to find practical, innovative ways for people to lift themselves out of poverty and thrive. We save lives and help rebuild livelihoods when crisis strikes. And we campaign so that the voices of the poor influence the local and global decisions that affect them.

Prior to Oxfam, Johan gained experience at the EU Delegation in Laos and as an International Tax and Transfer Pricing consultant at PricewaterhouseCoopers. He has a Masters in Law and a postgraduate in Economic Diplomacy.