#### Ana Androsik



Ana is a developmental practitioner, scholar and a researcher. She has an extensive experience of working with major NGOs (World Vision, Save the Children) and the United Nations and United Nations Development Programme, both at headquarters and in the field (West and Southern Africa, Central Asia, Eastern Europe). Ana had been working on the development of policies aimed at establishing effective governance mechanisms focusing on economic development and the rule of law in post-conflict Kosovo and Macedonia, Central Asian countries, Caucasus, and generally in Eastern and Central Europe, as well as in the United Nations Headquarters in Geneva and New York. Ana has an extensive experience in monitoring and evaluation of UN and NGO programming work globally. Ana's most recent experience is focused on supporting World Vision USA quality programming and providing design, monitoring and evaluation support and strategic planning for the Ebola response programming in Sierra Leone.

#### Paloma de Villota



Paloma de Villota is Professor Doctor of Applied Economics at the University Complutense of Madrid. She has done research on taxation and gender budgeting for the European Commission, UNIFEM, ILPES, CEPAL, and different European and Latin American Universities. In Spain, she has worked with the Ministry of Health, Ministry of Equality, Institute for Fiscal Studies, Consejo Económico y Social of Autommous Community of Castilla y León, National Women's Institute, Autonomous Community of Madrid, Autonomous Community of Baleares, etc. In the year 1996 she created the Doctorate Programme "The Economic Theory from a Feminist Perspective" rewarded with "Mencion de Calidad" by the Ministry of Education. She is member of the Committee board of the Instituto of investigaciones Feminstas and of the editorial Committee of its academic Magazine (University Complutense). She has published widely in areas of taxation, gender budgeting and social policy.

## **Alexandra Diebel**



Alexandra is a third year law undergraduate at the University of Ottawa in the joint JD / LLL Programme de droit canadien. Before beginning her legal education, she worked for nine years in international tax transfer pricing, seven of which were spent working for an overseas accounting firm in the private sector, and two of which were spent as a research associate for a university tax research chair in the public sector.

# Ignacio Ferrari



Ignacio Ferrari is Doctor in Economics from the Universidad de Alcalá de Henares, with a Masters in Business Administration from the IESE (Universidad de Navarra), and a degree in Politics from the Escuela Técnica Superior de Ingenieros Industriales de Madrid. He has been Deputy Director of the Spanish Ministry of Finance and the Exchequer, and Spanish representative in Work Group II of the OECD Fiscal Affairs Committee. Presently he is an adviser and consultant in the field of taxation and gender, working for public and private institutions. He is the author of several books and articles on taxation, gender budgeting, and taxation from a gender perspective.

## Åsa Gunnarsson



Åsa Gunnarsson is Professor in Tax Law at Forum for Studies on Law and Society, Umeå University. Her fields of interest are gender studies on law, and legal studies on the theoretical concepts of fiscal and social citizenship from gender perspectives. She is the scientific director of the FemTax International tax research network, has published extensively on gender and taxation, and is Co-Organizer of the Law and Society Association Collaborative Research Network on International Legal Feminisms and Founder of the NordTax network. Her most recent publication is *Tracing the Women-Friendly Welfare State: Gendered Politics of Everyday Life in Sweden*, ed., Makadam 2013.

# May Hen



May Hen is a fiscal anthropologist and studies the political economies of Caribbean offshore financial centres. She recently completed her Master's in Communication at Simon Fraser University and is currently working as an academic researcher at 1) The University College of the Cayman Islands, 2) Simon Fraser University Centre for Policy Research on Science and Technology, and 3) The University of California Irvine, Department of Anthropology.

#### Adetoun Ilumoka



Adetoun Ilumoka was born and raised in Nigeria, mainly in the city of Lagos where she went to primary and secondary school. She studied law at the University of Kent in the UK from 1978 – 1981, is a qualified solicitor and advocate of the supreme court of Nigeria, called to the Bar in June 1982. She obtained her LLM at the University of Warwick in the UK in 1985 and received her PhD from the University of British Columbia in Vancouver in May 2014.

Dr Ilumoka began her teaching career at the University of Jos in Plateau State, Nigeria, in 1984. There she taught Constitutional History, Law and Society, Jurisprudence and Legal Theory, and Company Law. In 1990 she worked briefly as a legal consultant for Price Waterhouse and moved on to establish her own legal practice and consultancy firm – A.O. Ilumoka & Associates (AOIA) in 1991. Shortly after this, along with a group of colleagues, Dr Ilumoka established the Empowerment and Action Research Centre (EMPARC) – a not-for-profit research and advocacy organization based in Lagos, Nigeria. She was the Executive Director of this organization for 10 years. Under her leadership, EMPARC did pioneering work on women's health and reproductive rights locally and internationally and spearheaded important research on the re-conceptualization of human rights in Africa and globally, linking grassroots experiences to national and international policies.

Adetoun Ilumoka was the Daryl T Bean Professor of Law and Women's Studies at the University of Western Ontario from January 2010 until August 2012. During that time, she developed and taught 7 courses in the Faculty of Law and the Department of Women's Studies and Feminist Research (three of which were new courses). Dr Ilumoka voluntarily resigned her appointment at Western University in 2012 to finish her PhD program at the University of British Columbia in Vancouver. Between 1989 and 2008, she was an active member of numerous international research and advocacy networks, including the Association of African Women for Research and Development, the Women's Global Network for Reproductive Rights, the International Women's Health Movement, the African Centre for Democratic Governance, and Transparency In Nigeria, serving on advisory and governing boards of these organizations and others. Dr. Ilumoka has been the recipient of several international research fellowships at academic institutions in Europe, the United States, and Canada. Her core research and teaching interests are in the areas of Jurisprudence and Legal Theory, Human Rights, Land Law, Law and Globalization, and Women, Gender and the Law.

### Nabila Khan



Nabila Khan, BA Hons (McMaster), is currently enrolled in the JD program at Osgoode Hall Law School in Toronto, Ontario. She is a legal intern at the International Women's Rights Project and a former intern of the Bangladesh Legal Aid and Services Trust in Dhaka, Bangladesh, where she conducted research focused on Bangladesh's garment industry and the effects of working conditions on women's health and safety, wage and sustainability, mental health, ability to fulfill domestic responsibilities, and worker autonomy to negotiate. Nabila is currently assisting the UN Special Rapporteur on Modern Forms of Slavery in research on forced and child labour in the South Asian garment industry. She is also a Research Assistant at the Canadian Forum on Civil Justice, and a student at ARCH Disability Law Centre as part of Osgoode Hall's Disability Law Intensive Program.

## **Kathleen Lahey**



Kathleen Lahey is professor and Queen's National Scholar, Faculty of Law, Queen's University, and cross-appointed to Gender Studies and Cultural Studies. She teaches taxation, tax policy, property, and equality law. A member of the Ontario Fair Tax Commission working groups on corporate taxation and on women in taxation, as well as the Law Commission of Canada Advisory Group on adult relationships and the FemTax, Law and Society International Legal Feminisms, and TUAQ research networks, she consults widely on tax and economic issues concerning women. Her current research focuses on comparative and domestic gender impact analysis of fiscal policies, and in 2013 she presented her work at the Arctic Council conference in Kiruna, Sweden while a visiting professor at Umea University Forum on Studies in Law and Society. Recent works include *The Alberta Disadvantage: Gender, Taxation, and Income Inequality*, Parkland, 2015, 'Uncovering Women in Taxation,' *Osgoode Hall Law School* (in publication 2015), and 'Economic Crisis, Gender Equality, and Policy Responses in Spain and Canada,' *Feminist Economics* (2013) 19: 3, 82-107 (with Paloma de Villota).

# Kira McCutcheon



Kira is a fourth year undergraduate student at Queen's University in Kingston, Ontario. She is expected to graduate June 2015 with a degree in Global Development.

#### **Ann Mumford**



Ann Mumford is Reader in Tax and Commercial law at the Dickson Poon School of Law, King's College, London, and holds the degree of doctor of laws. Her work focuses on international, comparative, and socio-legal, feminist legal perspectives, with particular application to taxation law. She has has extensive experience as course convener and programme director of undergraduate and post-graduate degrees in commercial law, tax law, and law and accounting. She has overseen the production and delivery of LLB, LLM and MSc courses at Queen Mary, the London School of Economics, and Cardiff University. Additionally, Dr. Mumford has served as the British Council's visiting chair in Gender Studies at the University of Complutense, Madrid. Dr. Mumford regularly supports non-governmental organizations working to further women's economic equality, and works with scholarly organizations to support socio-legal research in the law of taxation. In particular, she has contributed to responses and gender analyses of UK governmental budgets, as coordinated by leading NGOs in the UK, on a number of occasions, and has published extensively on issues pertaining to gender and taxation.

# **David Quentin**



David Quentin is a barrister specialising in UK and international tax law. He is also a Senior Adviser to the Tax Justice Network and a visiting research fellow at the University of Sussex.

# **Evelyn Palach**



Evelyn is a second year student at the Faculty of Law, Queen's University, where she is currently enrolled in the Taxation class.

### Leonel C. Pessoa



Leonel Cesarino Pessôa holds degrees in law and philosophy and the doctorate in law awarded by the University of São Paulo Law School, is a Professor at the University Center FMU, and is also Researcher, Getúlio Vargas Foundation São Paulo College of Law, Brazil. He is a member of the Brazilian Bar Association, a member of the taxation commission of the Bar Association of São Paulo, and has experience as a lawyer for many years. He is also a member of the board of Fundação Amaral Carvalho, a Brazilian Hospital with more than 2000 employees, and a judge at the Tribunal de Impostos e Taxas do Estado de São Paulo – the administrative tribunal for taxes in the state of São Paulo in Brazil. He has worked on taxation and legal theory, and his main research interest is in the role of taxes for promoting sustainable development. In this sense, he has worked with taxation to achieve distributive justice, environmental taxation, and appropriate tax treatment of non-profit organizations. He has recently completed a research project for the federal government of Brazil on the tax challenges posed by civil society organizations in order to improve the system.

# Sheila Regehr



Sheila Regehr currently serves as Chair, Basic Income Canada Network (BICN), and is the former Executive Director of the National Council of Welfare, an independent advisory body to the Government of Canada that published reports on poverty and related policy. Her career has included positions as Economic Policy Coordinator and Director General of Policy at Status of Women Canada, where she coauthored two editions of the influential *Economic Gender Equality Indicators*, which now frame statistical studies of women's economic status, paid and unpaid work contributions, and incomes by levels of educational attainment. She has also held domestic and international positions related to gender, employment, and income security at Human Resources and Skills Development Canada, and its earlier incarnations, as well as life as a lone parent, union representative, and volunteer.

Erika Siu



Erika Dayle Siu is a Tax Policy Analyst and has worked for the United Nations, New Rules for Global Finance, and the International Centre for Taxation and Development (ICTD). Her research with the UN Tax Committee focused on proposing recommendations for the UN Model Convention on the taxation of profits from emissions trading. At the UN Office for South-South Cooperation, Erika worked on a project to exchange successful tax practices among developing country tax administrations and facilitate technical cooperation partnerships through South-South cooperation. Her current research with the ICTD is an analysis of unitary taxation approaches in federal and regional integrated markets with a special focus on developing country regional economic communities such as the East African Community, ASEAN, and Mercosur. Erika is a graduate of New York University Law School's Graduate Tax Program and member of the New York Bar.

#### Meenal Shrivastava



An alumnus of Jawaharlal Nehru University (JNU), New Delhi, Meenal Shrivastava is Associate Professor and Coordinator of Political Economy and Global Studies at Athabasca University. Defining the complex concept of 'globalization' as a description, a process, as well as an ideology, her research interests include various aspects and agents of globalization as seen through the lenses of international political economy and the emerging field of global studies. Drawing from her past and ongoing research on the evolution of institutions of democracy in the Global South and their interaction with the structures of international political economy, one of her current projects is a collaborative research project exploring the impact of the growing reliance on oil revenue on institutions of democracy in Alberta, specifically, and Canada generally. Her second ongoing project explores the application of the social history approach of Subaltern Studies to deepen the understanding of Global Studies as it grapples with processes of globalization and the widening gulf between the peoples and states.

## Ulrike Spangenberg



Ulrike Spangenberg is a Research Fellow, Umeå University and at the Gender Equality Institute, Berlin with a doctoral degree in law. She specializes in equality and non-discrimination requirements in the tax and pension systems as well as regulatory impact assessment procedures. Her doctoral dissertation is on indirect discrimination (disparate impact or systemic discrimination) in income tax law. She has been a research associate in the consultancy project on Family Taxation and Gender Mainstreaming for the German Federal Ministry of Finance, did extensive research and consultations on joint taxation, and is currently working as a family taxation consultant for the Green Party in the German parliament. She also organized a widely recognized interdisciplinary conference on *Changing Perspectives in Tax Policy in Germany and Austria*, the contributions from which were published in book form in 2013 (with Maria Wersig, eds).

## **Attiya Waris**



Attiya Waris is an Advocate, Arbitrator, and is a Senior Lecturer at the Law School, University of Nairobi in Kenya, where she has been teaching for over 10 years. She is currently a visiting lecturer at the University of Rwanda as well as at the University of Pretoria. She holds a PhD from Lancaster University, UK, and holds two Masters of Laws, one in Human Rights and Democratisation in Africa from the University of Pretoria in South Africa, and the other in Business and Commercial Law from the University of London, with an Undergraduate Honours Law degree from the University of Nairobi. She is the current Managing Editor of the *University of Nairobi Law Journal*, co-editor of the *Journal of Australian Taxation*, member of the board of Lawyers 4 Better Business, and Senior Advisor to the Tax Justice Network.

She researches on the linkages between tax revenue and tax spending with reference to human rights, development, and poverty alleviation, as well as the movement of wealth across borders and its impact on developing states. She has authored, edited, and co-authored several taxation books, and has authored numerous publications in both Kenyan and international journals, including the *International Bulletin for Fiscal Development*, the *Transfer Pricing Journal*, and the *WHO Bulletin*. She comes from a strong mixed practitioner and academic background, having worked in the UK as well as in several countries in Europe and Africa in academia, law firms, non-governmental organisations, and the United Nations.

# Ximei Wu



Ximei Xu is Professor of Law at the Law School of Zhengzhou University, P.R.C., and is presently Visiting Scholar at the School of Public Policy, University of Calgary. Among her many activities, she is a Fellow at the Center for Research on Citizenship Education, Zhengzhou University and the Humanities and Social Science Research Base, Ministry of Education, PRC. She holds the J.D. degree from Chongqing University and the MPhil. From Shanghai Jiaotong University.