

PROF ANNET WANYANA OGUTTU

Annet Wanyana Oguttu is a professor of tax law in the Department of Taxation, Faculty of Economic and Management Sciences at the University of Pretoria. Prof Oguttu holds a Doctorate in Tax law (UNISA - 2008) which was followed by Post-Doctoral Studies at the University of Michigan's African Presidential Scholars Programme in 2009. She also holds a Masters in Tax law (UNISA - 2001); LLB degree (Makerere University - 1993); a Higher Diploma in International Tax Law (University of Johannesburg - 2008) and a Post Graduate Diploma in Legal Practice (Makerere University Hill - 1994).

Prof Oguttu Oguttu's field of specialisation is international tax law. She thus, presents lectures on this subject at postgraduate level in the department of taxation as well as the supervision of masters and doctoral dissertations. She is also involved in international tax tuition at the "African Tax Institute", housed at the University of Pretoria. She is a visiting professor - lecturing international tax law at the University of Johannesburg and has also been a visiting Professor, at the Academy of Public Finance - Vienna University of Economic and Business in Austria, where she lectured on "tax base erosion and profit shifting" in the context of African tax treaties. Prof Oguttu was previously working at the University of South Africa; where she was the tax law subject head in Department of Mercantile Law – in the College of Law.

Prof Oguttu is a rated researcher of South Africa's National Research Foundation, which acknowledges her as an "established researcher", recognised by peers as having a sustained a recent record of publications with ongoing engagement in the field of international tax law. She has published many articles in national and internationally accredited journals on various international tax law topics such as on: transfer pricing, thin capitalisation, controlled foreign company legislation, treaty shopping, double taxation of income, tax treaty allocation rules, hybrid entities, permanent establishments, protected cell companies, tax sparing, headquarter companies, taxation of electronic commerce, taxation of derivative financial instruments, offshore trusts, tax incentives, reportable arrangements provisions, exchange of information in tax matters, assistance in the collection of taxes, general anti-avoidance provisions, offshore tax avoidance, the OECD multilateral instrument and on base erosion and profit shifting in Africa. She has presented papers on her findings in various international conferences; such as in the UK, USA, Cyprus, Austria, Spain, Italy, Australia, Belgium, Switzerland, Ghana, Zambia, Germany, South Korea, Czech Republic, Uganda, Mauritius, Seychelles, Greece, Kenya, Ghana and South Africa. She is the author of the seminal book "International Tax Law: Offshore Tax Avoidance in South Africa" (Juta, 2015) and a co-author of "Tax Law: An Introduction" (Juta, 2013). She has also contributed chapters to six other tax

law books in collaboration with academics from national and international institutions such as the London School of Economics, the IBFD and the Vienna University of Economic and Business.

Prof Oguttu was a member of the Davis Tax Committee that was appointed by the South African Minister of Finance from 2013 - 2018, to assess South Africa's tax policy framework - she chaired the BEPS and the Corporate Income Tax Subcommittees. She has also been a Commissioner of the South African Law Reform Commission, appointed by President of South Africa from 2014 - 2018. In 2012, she was appointed by the UN-DESA, as a member of the "Expert Group that Developed a UN Course on Double Tax Treaties" to develop capacitate among tax administrators in developing countries. In 2014, UN-ECA commissioned her to write a report on "Optimising revenue from the mining sector in South Africa"; and in 2017, UN-ECA commissioned her to write a report on "Base Erosion and Profit-Shifting in Africa".

Prof Oguttu is the Board President of the South African Institute of Tax Practitioners; a Board member of the South African Fiscal Association and a Board member of the African Tax Research Network which is based at the African Tax Administration Forum. She has been the recipient of the following awards:

- The 2017 Abe Green Baum Research Fellowship Grant of the School of Taxation and Business Law at the University of New South Wales – Australia.
- The 2012 Distinguished Women in Science Award: Social Sciences and Humanities" (second runner-up), by the South Africa Department of Science and Technology, for "outstanding contribution to building South Africa's scientific and research knowledge base."
- The 2011 University of South Africa "Women of the Year 2011 Award" for "Transformative and Servant Leadership".
- The 2010 University of South Africa "Top Performer Award" granted by the Principal and Vice Chancellor of the University of South Africa in recognition of Prof Oguttu's excellent performance.
- The 2009 University of Michigan African Presidential Scholars Award, "for academic excellence and outstanding contribution to the intellectual community of the University of Michigan".