

Curriculum Vitae Dr Attiya Waris

Personal Data

Nationality: Kenyan
Place of Birth: Nairobi, Kenya
Date of Birth: 25th October 1974

Address: Law School, University of
Nairobi, P O Box 30197 , Nairobi,
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Kenya
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Summary of qualifications: PhD(Lancaster), LLM(UP), LLM (UOL), LLB (Upper Second Class Honours), Dip. Law (KSL), Advocate of the High Court of Kenya, MCIArbs (UK), CPS (K), CPA (II)

Summary of Current Responsibilities

- 2004-to date Senior Lecturer, Commercial Law Department, School of Law, University of Nairobi (Nairobi, Kenya)
- Current Courses: Tax Law, Public Procurement and Accountability Law, Islamic Law
 - Supervisor of PhD, Masters and Undergraduate Law Students
 - Co-ordinator of Dissertations (LLB)
 - Reviewer Kenya Council of Legal Education
 - Member Academic Programmes Committee
 - Moderator of Exams
 - Consulting Editor: University of Nairobi Law Journal
- 2011-to date Visiting Lecturer, Law School, National University of Rwanda
Course: International Tax Law
- 2011-to date Visiting Lecturer,
- 2010-to date Member OECD Governance Network (Task force member)
- 2007-2013 Vice Chairperson: Tax Justice Network
- 2012- World Economic Forum's Global Agenda Council on Illicit Trade (Member)
- 2012-2015 Work Package Coordinator (Go4Health EC Project)
- 2012-2015 Coeditor Australian Journal of Taxation
- 2012- Member of Advisory Panel Juba Law Journal (South Sudan)

Education

October 2006 to 2009 Lancaster University, United Kingdom
Doctorate in Philosophy (PhD Tax Law)

Thesis Supervisors: Prof Sol Picciotto and Dr Israel Butler
Thesis Title: Solving the Fiscal Crisis: Re-legitimising the Fiscal State through the Realisation of Human Rights A Case Study of the Kenyan Constituency Development Fund

Jan 2004 to Dec 2004 University of Pretoria, Republic of South Africa
Master of Laws (LLM), Human Rights and Democratisation in Africa

Thesis Supervisor: Dr Naz K Modirzadeh
Thesis Title: The Freedom of the Right to Religion of Minorities: A Comparative Case Study on Egypt and Kenya.

Nov 2000 to Nov 2002 University of London, United Kingdom

Master of Laws (LLM), International Tax Law, Insurance Law, Commercial Arbitration and Company Law

1998 Sept to 1999 Sept Kenya School of Law, Republic of Kenya
Diploma in Legal Practice, Legal Practice and Procedure

1994 Sept to 1998 Sept University of Nairobi, Republic of Kenya
Bachelor of Law (L. L. B. Upper Second Class Honours)

Dissertation Supervisor: Prof H W O Okoth-Ogendo

Dissertation Title: The Use and Abuse of Commissions of Inquiry on Human Rights.

1992 Jan to 1997 Dec Strathmore College of Accountancy, Nairobi, Kenya
CERTIFIED PUBLIC ACCOUNTANCY (CPA (II)), Accounting and Auditing Practices and Procedures

Achievements

2008 Lancaster University Law School Fellowship

2004 DAAD Scholarship

2004 European Union Scholarship

1999 Celebration of 25 Years of the University Of Nairobi Moot Court (Nairobi) Team Placed First.

1998 Philip Jessup Moot Court Competition (Washington, USA) Awarded The Spirit of the Jessup Award for Academic Excellence, Competitiveness & Camaraderie.

1997 Third All-African Moot Court Competition (Kampala, Uganda) Placed Fourth

Presentations at Conferences

December 2012 Human Rights Development Initiative Guest Lecturer in LLM Programme on Human Rights and HIV

November 2012 Norwegian Association of Tax Auditors and Accountants and TJN Norway: Capital flight conference) – Hidden money, tax havens and corruption 2 Presentations on Locating Global Wealth Chains and Methodologies of Tax Research

November 2012 Fredrich Egbert Stiftung “Tax Justice – Human Rights – Future Justice Presentation on Tax and Human Rights

September 2012 ATAF 2nd General Assembly Senegal: Presentation on Tax Incentives and Tax Exemptions

April 2012 Medico Mundi International Conference on Global Solidarity and the Right to Health Berlin, Germany Presentation on Taxation and Human Rights

February 2012 OECD Global Forum France: Presentation on Tax Literacy in Developing Countries

November 2011 IPS-ICTD Conference, Sri Lanka Presentation on Rwandan Taxation as a Post-Conflict State

November 2011 BRAC University, Dhaka, Bangladesh Taxpayer education in Rwanda

September 2011 International Tax Compact, Bonn Germany Presentation on Country by Country Reporting: A developing Country Perspective

September 2011 Development Studies Association Annual Conference, University of York, UK presentation of 2 papers 1) Tax and Human Rights and 2) How to Place Developing Country Situated Fiscally a Kenyan Case Study

7th - 8th December 2010 EURODAD Conference Fighting Illicit Flows from Developing Countries: What Next for the EU Agenda? Presentation on What next after the June 2010 Council resolutions? What Should be the EU position towards the G20 in 2011?

12th to 17th October 2010 Keynote speaker Globosol: Tax and Corporate Social Responsibility a Developing Country Perspective

30th June 2010 The Political Economy of Taxation: University of Loughborough, UK Presentation on Taxation and State Legitimacy in Kenya

26th-30th April 2010 Domestic Resource Mobilization in Sub-Saharan Africa: Wilton Park, Sussex, United Kingdom Presentation on State-Building in African States: A Kenyan Perspective

28th January 2010 OECD Forum on Tax and Development Presentation on Tax and Development the Way Forward

20th-22nd November 2009 Tax Justice Sweden 2 Presentations in Malmo and Stockholm during Taxpayers Week on 'Tax and Development: A Developing Country Perspective'

30th April 2009 LSE Globalisation Seminar on 'How Tax Havens Cause Poverty'

30th April 2009 Christian Aid Closed Presentation on 'Where to After the G20: The Developing Country Perspective'

1st February 2009 Brazilian Institute of Direct Taxation and the University of Sao Paulo: Presented at Workshop on 'Linking Human Rights to Taxation an African and Kenyan Perspective'

26th -31st January 2009: Belem World Social Forum: Presented in Tax Crisis Seminar 'Towards Tax Justice in Latin America: Sharing an African and Kenyan Perspective'

6th-7th November 2008: National University of Singapore 9th Environmental Tax Conference: Presented on 'Taxation, the Environment and State Responsibility: The Right of Access to Water Fit for Human Consumption'

May 21st 2008 Tax Justice Netherlands Conference Amsterdam, Presented Paper on Linking Taxation to Human Rights and Development: A Kenyan Case study.

19 March 2007 Lancaster University Human Rights Forum Lunchtime Discussion : A Critique of the Power to Levy and Disburse Tax.

January 20-25, 2007 Seventh World Social Forum, Nairobi, Kenya. Presented 2 Papers: International Taxation and User Charges and Globalization the WTO and Taxation

January 18-19, 2007 Tax Justice Research Workshop: Tax, Poverty and Finance for Development, Nairobi, Kenya. Presented a paper on The Effect of the East African Community Customs Union on Human Rights

October 26 2006 Albany Law School, New York: Making a Mountain out of a Molehill: The Protection of the right to the freedom of religion of the Muslim Religious Minority in Kenya's Constitution

October 22-24, 2006 Seventh Annual Global Conference on Environmental Taxation: Faculty of Law, University of Ottawa. Presented a Paper on Taxing the Way to a Healthy Environment: A Kenyan Case Study of the Mining of Titanium

September 2006 University of Johannesburg, South Africa: Making a Mountain out of a Molehill: The Protection of the right to the freedom of religion of the Muslim Religious Minority in Kenya's Constitution

Consultancies and Research Projects

I have conducted diverse consultancies in tax issues for the UN, OECD, Action Aid, the Tax Justice Network, DFID Norwegian Church Aid, Forum Syd as well as Kenyan Multinationals and Law Firms since 2005.

Work package Coordinator for the Go4health Project (European Commission Funded)
Researcher for STEAL (Funded by Norwegian Research Council)

Organisation and Facilitation of Conferences

June 2010 First Capacity Building Training of all the Kadhis of Kenya on the Applicable Civil Procedure, UNIFEM, SIDA and MUHURI, Judiciary Training Institute, Nairobi, Kenya (Co-facilitator and Team Leader).

April 2010 First Pan-African Conference on Taxation, TJNA, Nairobi, Kenya (Co-organiser and Reviewer)

Publications

Books

Tax and Development: Solving the Fiscal Crisis through Human Rights (forthcoming 2013) Law Africa, Kenya

Co-editor with Prof J Leaman The International Political Economy of Taxation 1945-Present (forthcoming 2013) Bregnan, Germany

Book Chapters, Reports and Occasional Papers

International Taxation and Global Solidarity in Reader on Global Social Protection (forthcoming 2013) Germany (Ed. Jens Holtz)

Tax and State Building in The International Political Economy (forthcoming 2013)
Bregnan, Germany (Ed. J Leaman and A Waris)

International Commercial Arbitration in Kenya *Book Chapter in Arbitration Law and Practice in Kenya* Ed Prof G Muigai (LawAfrica: 2012)

Binging the Billions Back: How Africa and Europe Can End Illicit Capital Flight 37
Global Studies (co-authored with Kristina Froburg) Forum Syd and Policy Forum

A Quick Reference Guide on the Civil Procedure for the Kadhis of Kenya (*Co-authored with W Kabage and M Swaleh*) UNIFEM and MUHURI (2011) Kenya

Co-editor and Contributor of 2 chapters: Taxation and State Building in Kenya: Using Human Rights to Advance Revenue Capacity *A Report for DFID and Christian Aid (2010)*

Taxation and a Clean and Healthy Environment: A Case Study of the Mining of Titanium in Kenya *Book Chapter on Contemporary Issues in Environmental Taxation* Ed Nathalie Chalifour (Oxford University Press: 2008)

An African Feminist Perspective on Security and Early Warning Mechanisms' in Mwangiri Makumi & Oculli Okello ' *Rethinking Global Security: An African Perspective?*' (co-authored with Anita Kiamba) (Nairobi: Heinrich Boll Foundation, 2006).

Peer Reviewed Journals

- 2013 Bulletin of the World Health Organisation: Editorial on Universal health coverage anchored in the right to health (co-authored with Gorik Ooms, Claire Brolan, Natalie Eggermont, Asbjørn Eide, Walter Flores, Lisa Forman, Eric A Friedman, Thomas Gebauer, Lawrence O Gostin, Peter S Hill, Sameera Hussain, Martin McKee, Moses Mulumba, Faraz Siddiqui, Devi Sridhar, Luc Van Leemput & Albrecht Jahn 2013;91:2-2A
- 2012 International Business Management: Law and Economics: A New Dimension in Market Regulation (co-authored with R Noordin and M Whitbrodt)
- 2012 The Lancet: Letter on A framework convention on obesity control? (co-authored with: Lawrence O Gostin, Eric A Friedman, Thomas Gebauer, Anand Grover, Adila Hassim, Gorik Ooms, Harald Siem, Devi Sridhar. 12/2012; 378(9809):2068-9.
- 2012 University of Nairobi Law Journal Utilising Tax Literacy and Societal Confidence in a State: The Rwandan Model (co-authored with Hadija Murangwa)
- 2011 Bulletin for International Taxation: Key Building Blocks for Effective Tax Systems in Developing Countries Utilizing the Theory of the Development of the Fiscal State (co-authored with Prof V van Kommer) 65(11) 620-636
- 2011 LSE Journal on Global Governance: Pathways to Tax Justice (Co-authored with Matti Kohonen and John Christiansen)
- 2008 Taxation without Principles: A Historical Analysis of the Kenyan Taxation System 1 Kenya Law Review

- 2007 International Journal of Minority and Group Rights (Lund, Sweden) Making a Mountain out of a Molehill: The Protection of the Right to the Freedom of Religion of the Muslim Religious Minority in Kenya's Constitution VOL 14; NUMB 1, pages 25-57
- 2006 Judiciary Watch (ICJ): The Remedies, Application and Enforcement Provisions of the African Court on Human and Peoples Rights
- 2005 East African Law Journal: An Analysis of Section 4A of the Kenyan Income Tax Act and a case for Reform: KRA Assessments and the Claiming Foreign Exchange Losses.
- 2005 Judiciary Watch (ICJ): The Attorney General as the Chief Prosecutor in Kenya: Towards Depoliticizing the Office of the Attorney General
- 2003 University of Nairobi Law Journal: The Legal Implications of Terrorism in East Africa.

Other Publications

- 2002 The Lawyer, Nairobi: The Chief Justice's Practice Note.
- 2001 International Bar News Volume 55 Number 2 (IBA): Conference Report Law in A Continent in Transition: African Regional Forum Conference in Nairobi.
- 2000 Melodies of the Motherland, Claripress, Nairobi: Poetry Contributions (2).
- 1998 SIDA, Nairobi: Handbook on Principles of Criminal Law.
- 1998 Ad Rem, Washington, USA: My Experiences at the Philip Jessup Moot Court Competition.
- 1998 Diplomat, Nairobi: Space Law.
- 1997 The Minaret, Nairobi: Women and Their Rights in Islam.
- 1997 Diplomat, Nairobi: The Right to Self-Determination

Professional experience

- Tutor** Lancaster University Law School (October 2007-December 2009)
Public Law, Contract Law, Business Law
- Senior Lecturer** University of Nairobi (Nairobi, Kenya)
January 2005 to date
Teaching LLM Advanced Tax Law, Public Procurement, Jurisprudence
LLB Women and the Legal Process, Property Law, Law and Society, Islamic Law
Brown Bag Lectures Seminar Series Coordinator
Member of Academic Programmes and Research and Publications Committee
Consulting Editor: University of Nairobi Law Journal
Youth and Sexuality Project: Faculty Project Officer
- Legal Researcher** International Human Rights Law Outreach Project (Cairo, Egypt),
August 2004 to November 2004
- Legal Researcher** United Nations International Criminal Tribunal for Rwanda
(Arusha,
Republic of Tanzania)
March 2003 to August 2003

Assisting in Trial Chamber I in the case of The Prosecutor v Ferdinand Nahimana & 2 Others (The Media case).
Researching on genocide, incitement and conspiracy among other legal issues extensively.

Advocate O P Nagpal & Company Advocates, Nairobi, Republic of Kenya
August 2000 to February 2003
Prepared my own cases and undertook legal research for Senior Partner in Litigation (Civil & Criminal), Commercial, Civil Law and Arbitration.
Created and maintained database of reported and unreported case law in Kenya and clients.

Teacher Millennium Academy , Nairobi, Republic of Kenya
October 1999 to July 2000
A Level Law

Examiner Kenya Institute of Bankers Nairobi, Republic of Kenya
March 1999 to June 1999
Preparation of examinations in banking law.

Legal Assistant Kenya Commission of Inquiry on Education, Nairobi, Republic of Kenya
Jan 1999 to March 1999
Research into the current legal framework of education and training in Kenya, analysing its suitability and indicating requirements for reform.

Bar Candidate Shapley Barret and Co. Advocates, Nairobi, Republic of Kenya
Sept 1998 to Sept. 1999
Chambering as part of Bar requirement. Researched law and prepared documentation in Conveyance, Succession, Family, Insurance, Copyright, Litigation, Civil & Commercial Law
Co-created index of over 12 volumes of unreported Kenyan case law and co-drafted the rules of the Nairobi Stock Exchange

Additional Professional Activities

2010-2012 Member OECD Task force on Tax and Development
2007-2011 Vice Chairperson: Tax Justice Network
2005 Member of the National Task force on the Law of Wakf in Kenya.
2005 Member National Committee on the Implementation of International Humanitarian Law in Kenya.
2004 Election Observer, SADC International Election Observer Mission to Malawi.
2004 Advocacy and Training of Trainers in Advocacy Workshop by Advocacy International (USA), Cairo, Egypt.
2004 Sept Training for Legal Assistants on International Refugee Law and its Application in Egypt, Africa and Middle East Refugee Assistance (AMERA), Cairo, Egypt
2004 Jan Summer School on International Law, University of Pretoria, South Africa.

- 2001 April Rapporteur, International Bar Association (IBA) Conference in Nairobi, Kenya.
- 1998 March Africa Representative, Spring Conference of the International Law Students Association, Washington, USA.

Professional Memberships

Law Society of Kenya
Institute of Certified Public Secretaries of Kenya
Chartered Institute of Arbitrators (Kenya & UK)

Skills

Computer Computer Literate (Microsoft Office Suite XP, Lotus Notes, D-Base, Lexus, E mail and Internet, BASIC Programming, Page Maker, TRIM)

Language English (fluent); Kiswahili (fluent); French (fluent); Arabic (beginner), Urdu, Hindi, Punjabi, Katchi, Gujarati (speaking)

Valid Driving License since 1993

Volunteer Work

- 2011-to date** Founded Legal Aid Clinic Kadhis Court Nairobi and Mombasa
- 2001-03** Member of the Board of Governors of Muslim Girls School, Nairobi, Kenya.
- 1999-00** National Administrator Jessup Kenya.
- 1998-99** African Regional Director International Law Students Association.
- 1998** Southern African Students Volunteer Organization (SASVO) Reconstruction and Development of Itereng Centre for the Disabled, Makaunyane, South Africa.
- 1997-98** Editor of Muslim Students of Nairobi University Magazine (The Minaret).
- 1997-98** Chairperson Academic Committee Kenya Law Students Society (KLSS).
- 1997-98** Chairperson Students of Law and Diplomacy (SOLAD) International Law Students Association (ILSA) Kenya Chapter.
- 1996-97** Assistant Director of International Affairs Rotoract Nairobi Central.
- 1995 Sept-Dec** Member AISEC Nairobi University
- 1995-99** Member Rotoract Nairobi Central

References

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2. Prof Odek
Dean, School of Law,

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3. Dr Mwaura
Chair, Commercial Law
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