

Curriculum Vitae

Prof. Attiya Waris (Ph.D.)

Personal Data

Nationality: Kenyan

Place of Birth: Nairobi, Kenya

Date of Birth: 25th October 1974

Webpage: <https://profiles.uonbi.ac.ke/attiya/biocv>

Citations: 570

h index: 15

i10 index: 18

ORCID ID: 0000-0002-6916-771X

Address: Law School, University of

Nairobi, P O Box 30197, Nairobi,

GPO 00100, Kenya

Kenya

Tel: 00254718737580

Email: waris@uonbi.ac.ke

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 and Kenya), CPS (K), CPA (II), SLDP (KSG)

Summary of Current Responsibilities

2021-2024 UN Independent Expert on Foreign Debt and other related international financial obligations of States on Human Rights

2019-to date Director, Research and Enterprise, University of Nairobi (2019-2022)
Policy brief trainings; Journals Project; Researcher mapping project; COVID research
Member Vice Chancellor's Taskforce on the COVID Pandemic
Chair Dean's Subcommittee on Research
Member, Dean's Website Audit Committee
Member, Senate Governance Committee
Member, Senate Governance Implementation Committee

2005 -to date Associate Professor, Commercial Law Department, School of Law, University of Nairobi (Nairobi, Kenya)
- Editor Kenya Policy Briefs

2015 to date Senior Advisor, Tax Justice Network International

2017 to date Reviewer South African National Research Foundation

2016 to date Member, Editorial Committee, Law Society of Kenya

2017 to 2021 Observer, UN Tax Committee and member of subcommittee on Aid; Extractives and the Environment

2017 to 2022 Chair, Supervisory Board, CapaBuild, Amsterdam

2020 to 2022 Member, Tax Committee, Law Society of Kenya

2021 to 2022 Member Advisory Board, Ford Foundation Economic Recovery Grant

Education

January 2020-Dec 2020 Fast Forward, Leadership Programme, Kenya

Jan 2018 to Mar 2018 Kenya School of Government

**Strategic Leadership Development Programme (SLDP
131/2018)**

- 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

- 2021 UN Independent Expert on Foreign Debt and other related international financial obligations of States on Human Rights
- 2021 MoU between UNDP and UoN
- 2021 MoU between Capabuild Amsterdam and UoN
- 2021 MoU Between KIPPRA and UoN
- 2020 Acting Deputy Principal College of Humanities and Social Sciences
- 2020 Led on Rolling out UoN COVID interventions, policy, research and grant response
- 2019 Director of Research and Enterprise, University of Nairobi
- 2018 Strategic Leadership Development Programme successful completion
- 2018 University of Nairobi representative on Centre for Public Finance and Tax Board (ICPAK)
- 2017 Law and Society Association Award for paper on Tax and Gender
- 2017 External Examiner for Doctorate in French, University of Toulouse, France

- 2017 Nominated as potential UN Special Rapporteur on Development
- 2017 Reviewer National Research Council South Africa
- 2016 Tax Advisor Member of Government of Kenya Technical Committee on Islamic Wing of Nairobi International Financial Centre (NIFC)
- 2016 Visiting Lecturer, National University of Malaysia
- 2015 MOU Between KRA and University of Nairobi
- 2015 Awardee of Principal's Development Fund, Queens University, Canada
- 2014 Peer reviewer Council of Legal Education, Kenya
- 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

Teaching (Guest lectureships)

- April 2017 Visiting Lecturer and PhD Advisory Panel Member, University of Leuven, Belgium
- Oct 2016 Visiting Lecturer, National University of Malaysia
- Mar 2015 Guest Lecturer, Tax and Human Rights, Law Programme, Law School, Queens University, Canada
- April 2014 Guest Lecturer Summer Programme on Taxation and Health at the Institute of Tropical Medicine, Antwerp, Belgium
- Jan 2013 Guest Lecturer, International Institute of Law, Kampala, Uganda
- Dec 2012 Guest Lecturer LLM Programme on Human Rights and HIV, Human Rights Development Initiative, University of Pretoria, South Africa
- 2010-2013 Lecturer, National Defence College and Staff Defence College, Nairobi, Kenya

Presentations, Conferences and Seminars

- June 2021 Society of Internal economic Law Conference on Minimum Corporate Taxation Rate
- June 2021 Afroeconomics Webinar on African Fiscal Systems
- June 2021 French in University of Nairobi, Past Present and Future, French Sub-dept
- March 2021 Political Science Webinar on Constitutional Amendment Bill 2020
- March 2021 Dissemination of Research through Policy Briefs (EARIMA)
- Oct 2020 WATAF Conference Tax incentives
- Sept 2020 GIPMA Conference Tax in Africa
- July 2020 IBFD TaxTakes (webinar)
- June 2020 Speaker Kenya National Leadership Forum on Financing Africa
- Mar 2020 Speaker on DVCRIE COVID Webinar Series: Economic Impacts of COVID19 (webinar)
- Dec 2019 Expert meeting UN Sub-committee on Taxation of the Environment and UN Sub committee on Taxation of the Extractive Sector

Nov 2019 Tailoring Advice for Revenue Authority Officials in the Extractives Industry (GIZ Training, Lusaka Zambia)

Oct 2019 CIAT Commissioner General's Forum Marrakesh, Morocco Presentation on Collective Investment Vehicles in Africa

Sept 2019 LSK Annual Conference Presentation on a Fiscal Audit of the Constitution

July 2019 Addis Tax Initiative Conference Berlin, Germany Presented on African Taxation and Development

May 2019 Domestic Resource Mobilisation and Financing for Development, African Union, Fridays of the Commission

April 2019 The Challenges Facing the Customs Moratorium in the Digital Economy, WTO Geneva, Switzerland

Mar 2019 Taxation of the Digital Economy, Public Forum IEA, Nairobi, Kenya

Nov 2018 Building Regional Fiscal Systems in the AfCFTA, AFDB Conference, Kigali, Rwanda

Nov 2018 Somaliland's Fiscal System, TaxCapDev Annual Conference Oslo, Norway

May 2018 10th AU African Private Sector Forum, Education and the Made in Africa Brand, Cairo, Egypt

April 2018 Tax Related Illicit Financial Flows (IFF), Expert Group on IFF, African Union

May 2017 Tax Talk 5: Understanding VAT in Kenya

Jan 2017 Tax Talk 1: Understanding an African Philosophy of Taxation, Law School, University of Nairobi

Nov 2016 African Wealth Chains and IFCs at the CMI in Bergen, Norway.

Oct 2016 National University of Malaysia on Tax and the linkages to Human Rights and the MDG Data and its Reflection on the Achievement of Human Rights in Africa, Kuala Lumpur, Malaysia.

Sept 2016 Transfer Pricing in Kenya at the Institute of Tax, Vienna University of Business and Economics, Vienna, Austria.

August 2016 Global Wealth Chains in Somaliland at the Development Studies Association Conference, Oxford University, UK.

June 2016 The North-South Spillover effects of IFF on the Achievement of Human Rights at NYU Law School, New York, USA.

April 2016 Speaker on Co-operative Compliance, University of Vienna, Austria

Feb 2016 Speaker on Transfer Pricing in Kenya at ICTD Conference Addis Ababa, Ethiopia

Jan 2016 Speaker Taxation of Islamic Banking and Finance Instruments, First International Islamic Finance Conference of Africa, Nairobi, Kenya

Jan 2016 Speaker Gender Pre-summit on 2016 African Year of Human and Women's Rights, Addis Ababa, Ethiopia

Nov 2015 Speaker FIT Conference on Transfer Pricing, Mumbai, India

Oct 2015 Speaker Public Integrity Summit, Griffith University, Australia

July 2015 OECD BEPS Side Event Addis Process, Addis Ababa, Ethiopia

March 2015 Speaker Panel on Tax and Gender UNCSW, New York

March 2015 Keynote Speaker Tax and Gender, Queens University Law School, Canada

Dec 2014	Speaker, Islamic Finance and Tax, Capital Markets Strategic Roundtable Discussion
Sept 2014	ATAF 3 rd General Assembly, Dar es Salam, Tanzania: Presentation on Leadership in Taxation
June 2014	McGill University, Montreal, Canada: Keynote Speaker on Tax Justice and Human Rights
June 2014	University of Bergen, Norway: Presentation on Tax and Development
April 2014	Tana Forum on Illicit Financial Flows and Security, Bahar Dar, Ethiopia: Presentation on the African Response to Financial Flows
Oct 2013	8 th European Conference on Tropical Medicine “Achieving Health through Taxation in Africa”
Nov 2012	University of Oslo, Norway: Capital flight conference – Hidden money, tax havens and corruption 2 Presentations on Locating Global Wealth Chains and Methodologies of Tax Research
Nov 2012	Fredrich Egbert Stiftung “Tax Justice – Human Rights – Future Justice Presentation on Tax and Human Rights
Sept 2012	ATAF 2 nd General Assembly Dakar, Senegal: Presentation on Tax Incentives and Tax Exemptions
April 2012	International Conference on Global Solidarity and the Right to Health Berlin, Germany Presentation on Taxation and Human Rights
Feb 2012	OECD Global Forum Paris, France: Presentation on Tax Literacy in Developing Countries
Nov 2011	IPS-ICTD Conference, Colombo, Sri Lanka Presentation on Rwandan Taxation as a Post-Conflict State
Nov 2011	BRAC University, Dhaka, Bangladesh Taxpayer education in Rwanda
Sept 2011	International Tax Compact, Bonn Germany Presentation on Country by Country Reporting: A Developing Country Perspective
Sept 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
Dec 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?
Oct 2010	Keynote speaker Globosol: Tax and Corporate Social Responsibility a Developing Country Perspective
June 2010	The Political Economy of Taxation: University of Loughborough, UK Presentation on Taxation and State Legitimacy in Kenya
April 2010	Domestic Resource Mobilization in Sub-Saharan Africa: Wilton Park, Sussex, United Kingdom Presentation on State-Building in African States: A Kenyan Perspective
Jan 2010	OECD Forum on Tax and Development Presentation on Tax and Development the Way Forward
Nov 2009	Tax Justice Sweden 2 Presentations in Malmo and Stockholm during Taxpayers Week on ‘Tax and Development: A Developing Country Perspective’
April 2009	LSE Globalisation Seminar on ‘How Tax Havens Cause Poverty’

- April 2009 Christian Aid Closed Presentation on ‘Where to After the G20: The Developing Country Perspective’
- Feb 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’
- Jan 2009 Belem World Social Forum: Presented in Tax Crisis Seminar ‘Towards Tax Justice in Latin America: Sharing an African and Kenyan Perspective’
- Nov 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 2008 Tax Justice Netherlands Conference Amsterdam, Presented Paper on Linking Taxation to Human Rights and Development: A Kenyan Case study.
- March 2007 Lancaster University Human Rights Forum Lunchtime Discussion: A Critique of the Power to Levy and Disburse Tax.
- Jan 2007 Seventh World Social Forum, Nairobi, Kenya. Presented 2 Papers: International Taxation and User Charges and Globalization the WTO and Taxation
- Jan 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
- Oct 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
- Oct 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
- Sept 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

Consultancies

I have conducted diverse consultancies on tax issues for the UN including UN Women, UNCTAD and UNECA; AU, OECD, IBA, ATAF, Action Aid, the Tax Justice Network, DFID, Norwegian Church Aid, Forum Syd, Christian Aid, Save the Children, Transparency International as well as other academic institutions, multinationals and law firms since 2005.

Grant Involvement: Total USD 631,000

Work Package Coordinator Go4Health Project (EU FTP 7 Project) 2010-2015, 150,000 USD

Researcher in STEAL Project (NRC) 2009-2010

Researcher for the ICTD (REDE Project) 2015-2017

Principal Investigator OSIEA (TOTHR Project) 2018-2019: 9,000 USD

Principal Investigator Oxfam Kenya (Tax Talk Grant) 2018-2019: 5,000 USD

Principal Investigation Oxfam PanAfrica (CFS Website) 2019 10,000 USD

Principal Investigator GIZ (Collective Investment and Taxation Grant) 2019 50,000 Euros (59,000 USD)
Principal Investigator Oxfam Kenya (TaxTalk Grant Phase 2) 2020 20,000 USD
Principal Investigation Oxfam PanAfrica (CFS Website) 2020 10,000 USD
Principal Investigator OSIEA (COVID Rapid Response Project) 2020 85,000 USD
Principal Investigator OSIEA (TOTHR Phase 2 Project) 2020-2021 265,000 USD
Principal Investigator Oxfam PanAfrica (CFS Website Phase 2) 15,500 Euros (18,000 USD)

Completed LLM Thesis Supervisions

1. Mburu Kenneth Ndungu
2. Jemutai Grace
3. Rapando Malala Justin
4. Vellah Kedogo
5. Mokeira Nyagaka
6. Paul Ochieng
7. Gitau Joseph Jolly Mwangi
8. Mitrine Wakhungu
9. Paul Matuku
10. David Kyalo
11. Njeru Hilda Marigu
12. Mungania Catherine Kinya
13. Muchiri Esther Wanjiru
14. Lyla Abdul Latif
15. Joan Atim Apuun
16. Catherine Ngunjiri
17. Jackie Maritim
18. Stella Nasirumbi
19. Caroline Nyaboga
20. Lekake Monica

PHD Supervisions

1. Dr Ashwanee Bhudho, PhD Tax and Gender (2016) (Co-supervisor Prof. Magnus Killander) University of Pretoria, Law School
2. Dr Rene Munyamahoro PhD (2017) Human Rights and Business (Co-supervised with Prof FDP Situma) University of Nairobi, School of Law
3. Dr Humphrey Njuguna PhD (2018) Public Procurement (Co-supervised with Prof Odek) University of Nairobi, School of Law
4. Dr Paul Ogendi (2018) Access to Medicines in Developing Countries (Co-supervisor Prof. Magnus Killander) University of Pretoria, Law School
5. Moza Jadeed PhD (2020) Muslim Women and Succession Law in Kenya (Co-supervised with Dr Celestine Musembi) University of Nairobi, School of Law

Organisation and Facilitation of Conferences and Meetings

Nov 2020	DVCRIE Research week (1 st ever online university research week)
October 2020	DVCRIE Policy Brief Training (1 st ever online university training)
Mar 2020	DVCRIE COVID 19 Webinar series (March to August)

Dec 2019	Hosted the UN Sub-committee on Taxation of the Extractive Sector (First time ever hosted by a developing country university)
Oct 2019	Second Interdisciplinary Conference of the College of Humanities, University of Nairobi
Oct 2018	First Interdisciplinary Conference of the College of Humanities, University of Nairobi
Sept 2018	Fourth Annual African Tax Administrators Conference, Morocco
Sept 2017	Third Annual African Tax Researchers Network Conference, Madagascar
Sept 2016	Second Annual African Tax Researchers Network Conference, Seychelles
Sept 2015	First Annual African Tax Researchers Network Conference, Cape Town
Feb 2014	First Biannual Conference on Islamic Law in Kenya, University of Nairobi, Kenya
Oct 2013	First Law School Research Fair, University of Nairobi, Kenya
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

1. Waris and Mugire, *Striving for Financial Self Reliance in Rwanda* (Langaa Publications) (forthcoming)
2. Waris, *Financing Africa* (Bamenda, Cameroon, Langaa Publication 2019)
3. Mbondenyei, Kabau, Asala and Waris, *Democracy, Human Rights and Economic, Social and Political Transformation in Kenya: A Post 2007 Appraisal* (Pretoria, South Africa, Pretoria Law Press 2015) <<http://www.pulp.up.ac.za/edited-collections/human-rights-and-democratic-governance-in-kenya-a-post-2007-appraisal>>
4. Waris, *Tax and Development: Solving the Fiscal Crisis through Human Rights* (Nairobi, Kenya, Law Africa 2013) <https://lawafrica.com/item_view.php?itemid=91>
5. Leaman and Waris, *The International Political Economy of Taxation 1945-Present* (Germany, Berghahn 2013) <<https://www.berghahnbooks.com/title/LeamanTax>>

Book Chapters, Working and Occasional Papers

1. Waris and Oyare, 'Taxation Systems and Public Policy in Kenya: Unpacking the Unwritten Tax Treaty Policy' in Onyango and Hyden (eds), *Kenyan Public Policy in Theory and Practice* (London, Palgrave MacMillan, 2021) 203-220
2. Waris, 'Taxes, Tax Injustice and the Fight against Inequality: An African Perspective' in Letras e Conceitos Lda (ed), *Os Impostos e o combate as desigualdades (na era do COVID-19)* (Letras e Conceitos Lda 2020)
3. Waris, 'International Financial Centers in Developing Countries' in Fjelstad et al (eds), *Lifting the Veil of Secrecy* (Norway, CMI 2018) <

4. <https://www.cmi.no/publications/file/6382-lifting-the-veil-of-secrecy.pdf>> 85-87
5. Waris, 'Measures Undertaken by African Countries to Counter Illicit Financial Flows: Unpacking the African Report of the High-Level Panel on Illicit Financial Flows' in Owens and McDonnell (eds), *Inter-Agency Co-operation and Good Tax Governance in Africa* (Pretoria, PULP 2018) 15-43
6. Waris, 'How Kenya has Implemented and Adjusted to the Changes in International Transfer Pricing Regulations: 1920-2016' (2017) ICTD Working Paper Series No 69 (2017) <<https://www.ictd.ac/publication/how-kenya-has-implemented-and-adjusted-to-the-changes-in-international-transfer-pricing-regulations-1920-2016/>>
7. Waris, 'Kenya's Fiscal Accountability Revisited: A review of the Historical Erosion of the Country's Fiscal Constitution' in Mbondenyei, Asaala, Kabau and Waris (eds), *Human Rights and Democratic Governance in Kenya: A Post-2007 Appraisal* (Pretoria, PULP 2015) 301-327
8. Waris, 'Financing Elections in an Opaque Fiscal Economy: Kenya's 2013 Elections' in Fred Otieno (ed), *New Constitution, Same Old Challenges: Reflections on Kenya's 2013 General Elections* (SID/Uraia Trust 2015) <https://profiles.uonbi.ac.ke/patrick_asingo/files/elections_book_2013.pdf> 204-228
9. Waris, 'The Role of International Tax in the Achievement of Global Social Protection' in Jens Holst (ed), *Global Social Protection Scheme: Moving from Charity to Solidarity* (Medico International and Hélène de Beir Foundation 2012) 112-131
10. Waris and Leaman, 'Introduction: Why Tax Justice Matters in Global Economic Development' in Leaman and Waris (eds), *Tax Justice and the Political Economy of Global Capitalism, 1945 to the Present* (Berghahn Books 2013) Chapter 1
11. Waris, 'Taxation and State Legitimacy in Kenya' in Leaman and Waris (eds), *Tax Justice and the Political Economy of Global Capitalism, 1945 to the Present* (Berghahn Books 2013) Chapter 7
12. Waris and Thiankolu, 'International Commercial Arbitration in Kenya' in Githu Muigai (ed), *Arbitration Law and Practice in Kenya* (Nairobi, LawAfrica, 2012) <<https://muse.jhu.edu/book/39514>> 195-206
13. Froburg and Waris, 'Binging the Billions Back: How Africa and Europe Can End Illicit Capital Flight' (2012) Global Series No 37
14. <https://www.hrdi.org.za/publications/iv%20Forum%20Syd%20Report,%20Bringing%20the%20billions%20back.pdf>
15. Waris and Nagi: 'Kenya' in Fernandez Arroyo (ed), *Consumer Protection in International Private Relationships* (2010)
16. Waris, 'Taxation and State Building in Kenya: Using Human Rights to Advance Revenue Capacity' (DFID and Christian Aid 2010)
17. Waris, 'Taxation and a Clean and Healthy Environment: A Case Study of the Mining of Titanium in Kenya' in Nathalie Chalifour (ed), *Contemporary Issues in Environmental Taxation* (Oxford University Press 2008)
18. Kiamba and Waris, 'An African Feminist Perspective on Security and Early Warning Mechanisms: IGAD' in Mwagiru Makumi & Oculli Okello (eds), *Rethinking Global Security: An African Perspective?* (Nairobi, Heinrich Boll Foundation 2006) 86-105

Reports and Policy Briefs

1. Waris, Solidarity Taxes in the Context of Economic Recovery Following the COVID-19 Pandemic <https://cic.nyu.edu/publications/solidarity-taxes-context-economic-recovery-following-covid-19-pandemic>
2. Waris and Waridah, 'Understanding the Global Data on Illicit Financial Flows: A Legal Perspective' (CFS Policy Brief Series No 4 2019) <<http://erepository.uonbi.ac.ke/handle/11295/107078>>
3. Waris, 'Illicit Financial Flows and its Effect on Gender' (AWID 2017) <
4. https://www.awid.org/sites/default/files/atoms/files/iffs-awid-brief_2017.pdf>
5. Waris, 'Tax Literacy in Rwanda' (OECD 2012) <
6. <https://www.oecd.org/ctp/49836943.pdf>>
7. Waris, 'Tax, Accountability and Human Rights' (OECD 2012)
8. <<https://www.oecd.org/ctp/49836688.pdf>>
9. Waris, Kabage and Swaleh, 'A Quick Reference Guide on the Civil Procedure for the Kadhis of Kenya' (Kenya, UNIFEM and MUHURI 2011) <https://www.academia.edu/1088321/A_Quick_Reference_Guide_on_the_Civil_Procedure_for_the_Kadhis_of_Kenya>

Encyclopaedias, Blogs, Book Reviews, Op-eds, Editorials, Letters

1. Waris, 'Taxation' in *The [Oxford] Encyclopedia of Islam and Law*, Oxford Islamic Studies Online, 2020) <<http://www.oxfordislamicstudies.com/article/opr/t349/e0158>>
2. Waris, 'Tax and Development' in Koen de Feyter, Gamze Erdem Türkelli and Stéphanie de Moerloose (eds), *Encyclopaedia of Law and Development* (2020)
3. Waris, 'Faire Irruption ou Sortir de la Tour d'Ivoire: Le Dilemme d'un Chercher' (Fiscal Law Africa, 27 April 2020) <<https://fiscallawafrika.wordpress.com/2020/04/>>
4. Waris, 'To Burst into or to Break Out of the Ivory Tower: A Researcher's Dilemma' (University of Nairobi Research, 23 April 2020) <<https://uonresearch.org/blog/to-burst-into-or-to-break-out-of-the-ivory-tower-a-researchers-dilemma/>>
5. Waris, 'Sharing and Developing Ideas, Research and Innovation During Emergencies' (University of Nairobi Research, 14 April 2020) <<https://uonresearch.org/blog/sharing-and-developing-ideas-research-and-innovation-during-emergencies/>>
6. Waris, 'Building State-Society Trust: Emergencies, the Self-Isolation and Quarantine and the Protection of the Economy in a Developing Country' (University of Nairobi Research, 2 April 2020) <<https://uonresearch.org/blog/building-state-society-trust-emergencies-the-self-isolation-and-quarantine-and-the-protection-of-the-economy-in-a-developing-country/>>
7. Waris, Mobilizing resources to facilitate human rights UN Metro August 2018
8. Waris, 'A Developing Country Perspective on the 2017 Irish Tax Law' (Fiscal Law Africa, 14 June 2017) <<https://fiscallawafrika.wordpress.com/2017/06/>>
9. Waris, 'The Recent Addis FFD Process and its Impact on Tax in the Non G20 World: States Democratically Opted Out of the Process of Being Part of the Decision-Making on What the Global Tax Rules Will Look Like in the Future'

- (Fiscal Law Africa, 30 July 2015) <<https://fiscallawafrika.wordpress.com/2015/07/>>
10. Waris, 'Utilising Tax Literacy to Build Societal Confidence in a State: The Rwandan Model' (Fiscal Law Africa, 3 June 2015) <<https://fiscallawafrika.wordpress.com/2015/06/>>
 11. Waris, 'Reflecting on Progressive Realisation and the Financing of the MDGs: An African Analysis' (Fiscal Law Africa, 27 May 2015) <<https://fiscallawafrika.wordpress.com/2015/05/>>
 12. Waris, 'Towards a Framework Convention on Global Health: A Fiscal Perspective' (Fiscal Law Africa, 20 May 2015) <<https://fiscallawafrika.wordpress.com/2015/05/>>
 13. Waris, 'A Historical Analysis of the Kenyan Taxation System' (Fiscal Law Africa, 16 February 2015) <<https://fiscallawafrika.wordpress.com/2015/02/>>
 14. Waris, 'Taxation of SMEs in Africa and Kenya' (Fiscal Law Africa, 12 February 2015) <<https://fiscallawafrika.wordpress.com/2015/02/>>
 15. Waris, 'Taxation and State Building in Kenya: Enhancing Revenue Capacity to Advance Human Welfare' (Fiscal Law Africa, 6 February 2015) <<https://fiscallawafrika.wordpress.com/2015/02/>>
 16. Waris, The Financial Crisis and the Global South: A Development Perspective (2014) 22(1) Journal of Contemporary European Studies 57 <<https://www.tandfonline.com/doi/abs/10.1080/14782804.2014.884811>>
 17. Gostin et al, 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) The Lancet 12/2012; 378(9809):2068-9 <[https://doi.org/10.1016/S0140-6736\(11\)61895-3](https://doi.org/10.1016/S0140-6736(11)61895-3)>

Peer Reviewed Journals

1. Dean and Waris, Ten Truths About Tax Havens: Inclusion and the 'Liberia' Problem Emory Law Journal, Vol. 70, No. 7, 2021; Brooklyn Law School, Legal Studies Paper No. 670 <https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3822421>
2. Waris and Atim, 'Defining Collective Investment Vehicles for Tax Purposes in Developing Countries: Focus on Kenya, Mauritius, Morocco and South Africa' (2021) Bulletin for International Taxation 75: 3
3. Jadeed, Waris and Musembi, 'Delimiting The Kadhis' Courts' Probate Jurisdiction Under The 2010 Constitutional Dispensation' [2019] East African Law Journal 95
4. Jadeed, Waris and Musembi, 'The Application of Islamic Inheritance Law in Independent and Contemporary Kenya: A Muslims' Right to Equality and Freedom from Discrimination' (2020) Africa Nazarene University Law Journal
5. Waris, Towards an African and Kenyan Philosophy of Fiscal Legitimacy (2019) 1(1) Journal on Financing for Development 33 <<http://uonjournals.uonbi.ac.ke/ojs/index.php/ffd/article/view/248>>
6. Waris, 'Developing Fiscal Legitimacy by Building State Societal Trust in African Countries' (2018) 4(2) Journal of Tax Administration 103
7. <<http://jota.website/index.php/JoTA/article/view/199/142>>

8. Waris, 'Anti-money Laundering in Somaliland' (2018) 21(2) Journal of Money Laundering Control 171 <
<https://www.emeraldinsight.com/doi/abs/10.1108/JMLC-05-2017-0019>>
9. Waris, Participatory Budgeting [2018] East African Law Journal
10. Waris et al, 'Linking Health to the Tax' [2018] Africa Nazarene University Law Journal
11. Waris, 'Developing the South Sudanese Fiscal State' (2017) 5(2) Africa Nazarene University Law Journal 1
12. Latif, Simiyu and Waris, 'A Case Study on The Application of Human Rights Principles in Health Policymaking and Programming in Chereng'any Sub County in Kenya' (2017) Integrative Journal of Global Health 1(1)
<http://www.imedpub.com/articles/a-case-study-on-the-application-of-human-rights-principles-in-health-policy-making-and-programming-in-cherang-any-sub-county-in-ke.php?aid=18643>
13. Waris, 'Mining Taxation in Tanzania: The African Barrick Gold Cases (2016) IBFD
14. <<https://www.ibfd.org/sites/ibfd.org/files/content/marketing/.../BIT-12-2016.html>>
15. Brolan et al, 'The right to health of non-nationals in the Sustainable Development Goals era: challenges for equity in universal health care' (co-authored with Attiya Waris, C Brolan, Lisa Forman; Stéphanie Dragon; Rachel Hammonds; Lyla Latif; Lorena Ruano) (2016) International Journal for Equity in Health
<https://www.ncbi.nlm.nih.gov/pubmed/28219374>>
17. Ven de Paes et al, 'Global Challenges: Global Health Governance in the Sustainable Development Goals: is it grounded in the Right to Health?' (co-authored with Attiya Waris, R Van de Paes, G Ooms, L Forman, D Sridar, R Hammonds) [2017] 1(1)
<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5445596/>>
- Waris and Latif, 'Legal and Financial Responsibility in Promoting Health Equity in Kenya' (2015) Jomo Kenyatta University of Agriculture and Technology 127-142
20. <www.jkuat.ac.ke/schools/law/wp-content/uploads/2018/.../JKUAT-Journal-Prelims.pdf>
21. Waris and Latif, 'Financing the Progressive Realisation Of Socio Economic Rights In Kenya' (2015) University of Nairobi Law Journal 8(1)
22. Waris, 'Delineating a Rights-based Fiscal Social Contract Using African Fiscal Constitutions' (2015) East African Law Journal
23. Waris and Latif, 'Towards Establishing Fiscal Legitimacy Through Settled Fiscal Principles in Global Health Financing' (2015) Health Care Analysis 23(4) 376-390
24. Waris, 'Rwanda-Understanding Transfer Pricing' (2014) International Transfer Pricing Journal 21 (1)
25. Waris and Latif, 'The Effect of Tax Amnesty on Anti Money Laundering in Bangladesh' (2014) Journal of Money Laundering Control (17) 2
26. Ooms et al, 'Beyond Health Aid: Would an International Equalization Scheme for Universal Health Coverage Serve the International Collective Interest?' (2014) (Global Health) 21;10:41 (co-authored with Attiya Waris, Corik Ooms, Rachel Hammonds, Bart Criel, Wim Van Damme, Alan Whiteside)

27. <<https://globalizationandhealth.biomedcentral.com/articles/10.1186/1744-8603-10-41>>
28. Ooms et al, 'Is universal health coverage the practical expression of the right to health care?' (2014) Bio Med Central (Gorik Ooms, Laila A. Latif, Attiya Waris, Claire E. Brolan, Rachel Hammonds, Eric A. Friedman, Moses Mulumba, Lisa Forman)
29. <<https://bmcinthealthhumrights.biomedcentral.com/articles/10.1186/1472-698X-14-3>>
30. Forman et al, 'What could a strengthened right to health bring to the post-2015 health development agenda? Interrogating the role of the minimum core concept in advancing essential global health needs' (2013) BMC International Health and Human Rights. 13:48 (co-authored with Attiya Waris, Lisa Forman, Gorik Ooms, Audrey Chapman, Eric Friedman, Everaldo Lamprea and Moses Mulumba <<http://www.biomedcentral.com/1472-698X/13/48/abstract>>
- Waris, 'Taxing Intra-Company Transfers: The Law and Its Application in Rwanda Bulletin of International Taxation' (2013) 67:12 <<https://www.ibfd.org/IBFD-Products/Bulletin-International-Taxation-All-Articles>>
32. Brolan, 'Health rights in the post-2015 development agenda: including non-nationals' (2013) Bulletin of the World Health Organisation (91) 719-719A. (Attiya Waris, Claire E. Brolan, Stephanie Dagron, Lisa Forman, Rachel Hammonds and Laila Abdul Latif) <<http://dx.doi.org/10.2471/BLT.13.128173>>
33. Ooms et al, 'A global social contract to reduce maternal mortality: the human rights arguments and the case of Uganda' (2013) International Journal on Reproductive Health Matters (21) 42: 129-138, (co-authored with Attiya Waris, Gorik Ooms, Moses Mulumba, Rachel Hammonds, Laila Abdul Latif, and Lisa Forman) <https://www.tandfonline.com/doi/abs/10.1016/S0968-8080%2813%2942736-2>
34. Von Kommer and Waris, 'Key Building Blocks for Effective Tax Systems in Developing Countries Utilizing the Theory of the Development of the Fiscal State' (2013) Bulletin for International Taxation: 65(11) 620-636
37. Ooms et al, 'Editorial on Universal health coverage anchored in the right to health' (2013) Bulletin of the World Health Organisation 91:2-2A (co-authored with Attiya Waris, 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) <<https://www.who.int/bulletin/volumes/91/1/12-115808/en/>>
36. Noordn et al, 'Law and Economics: A New Dimension in Market Regulation' (2012) International Business Management 6(2) 158-167 (co-authored with R Noordn and M Whitbrodt) <https://ukm.pure.elsevier.com/en/publications/law-and-economics-a-new-dimension-in-market-regulation>
37. Waris and Murangwa, 'Utilising Tax Literacy and Societal Confidence in a State: The Rwandan Model' (2012) University of Nairobi Law Journal

38. Christiansen et al, 'Pathways to Tax Justice' (2011) LSE Journal on Global Governance (Co-authored with Matti Kohonen and Attiya Waris) <https://link.springer.com/content/pdf/10.1057%2F9780230303805_7.pdf>
39. Waris, 'Taxation without Principles: A Historical Analysis of the Kenyan Taxation System' (2008) Kenya Law Review 1
40. Waris, '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' (2007) International Journal of Minority and Group Rights (Lund, Sweden) 14 (1) 25-57
41. Waris, 'The Remedies, Application and Enforcement Provisions of the African Court on Human and Peoples Rights' (2006) Judiciary Watch (ICJ)
42. Waris, '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) East African Law Journal
43. Waris, 'The Attorney General as the Chief Prosecutor in Kenya: Towards Depoliticizing the Office of the Attorney General' (2005) Judiciary Watch (ICJ):
44. Waris, 'The Legal Implications of Terrorism in East Africa' (2003) University of Nairobi Law Journal

Other Publications

- Waris, 'Taxing Messi: Image Rights', (2018) The Advocate Nairobi
- Waris, 'The Chief Justice's Practice Note' (2002) The Lawyer, Nairobi:
- Waris, 'Law in A Continent in Transition: African Regional Forum Conference in Nairobi' (2001) International Bar News Volume 55 Number 2 (IBA): Conference Report
- Waris, 'Melodies of the Motherland' (2000), Claripress, Nairobi: Poetry Contributions (2).
- Waris, 'Handbook on Principles of Criminal Law' (1998) SIDA, Nairobi
- Waris, 'My Experiences at the Philip Jessup Moot Court Competition' (1998) Ad Rem, Washington, USA
- Waris, 'Space Law' (1998) Diplomat, Nairobi
- Waris, 'Women and Their Rights in Islam' (1997) The Minaret, Nairobi:
- Waris, 'The Right to Self-Determination' (1997) Diplomat, Nairobi:

Professional experience

- | | |
|--------------------------------|---|
| Acting | University of Nairobi (Nairobi, Kenya) |
| Deputy | June 2020 to June 2021 |
| Principal (CHSS) | Supporting Principal College of Humanities and Social Sciences |
| Director | University of Nairobi (Nairobi, Kenya) |
| Research and Enterprise | Nov 2019 to date |
| | - Supporting the office of the Deputy Vice Chancellor for Research, Innovation and Enterprise |
| | - Training on different aspects of research and grant processes including policy briefs |
| | - Supporting the upgrading of University Journals |

	- Supporting university researchers in their pre-grant, grant and post-grant processes
	- World University Network (WUN) Coordinator
	- Mapping out and maintaining the database of all academic researchers on staff
	- ODeL Board Member
Assoc Prof	University of Nairobi (Nairobi, Kenya) January 2005 to date Teaching: LLM Tax Law, Research, Procurement, Jurisprudence LLB Women and the Legal Process, Property Law, Law and Society, Islamic Law, Accounting for Lawyers. Brown Bag Lectures Seminar Series Coordinator; Managing Editor, East African Law Journal; Consulting Editor: University of Nairobi Law Journal; Chair, Committee on Fiscal Studies; Youth and Sexuality Project: Faculty Project Officer
Tutor	Lancaster University Law School (October 2007-December 2009) Public Law, Contract Law, Business Law
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

2017-2022 Observer UN Tax Committee

- 2016-2018 Member of Technical Committee on Islamic Banking and Finance, Treasury, Republic of Kenya
- 2010-2019 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, Apple Office, Lotus Notes, Email, Internet, Endnote, Zotero, Mendeley)

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

Valid Driving License since 1993

Volunteer Work

2017-2019 Member Academic and College Committees, Nairobi Muslim Academy, Park Road, Nairobi

2011-2014 Founded 1st Legal Aid Clinic Kadhi's Court Nairobi

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: Upon Request