

## **Curriculum Vitae** **Prof. Attiya Waris (Ph.D.)**

### **Personal Data**

**Nationality:** Kenyan  
**Place of Birth:** Nairobi, Kenya  
**Date of Birth:** 25<sup>th</sup> October 1974

**Address:** Law School, University of Nairobi, P O Box 30197, Nairobi, GPO 00100, Kenya  
Kenya  
**Tel:** 00254718737580  
**Email:** [waris@uonbi.ac.ke](mailto: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**

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

- Director, Research and Enterprise, University of Nairobi (2019-2022)
- Chair, Committee on Fiscal Studies/PanAfrican Institute of Fiscal Studies
- University of Nairobi (Vice Chancellor's) representative on Center for Public Finance and Tax Board (ICPAK)
- Member Vice Chancellor's Taskforce on the COVID Pandemic

2011-to date Visiting Lecturer, Law School, National University of Rwanda  
LLM Course: International Tax Law

2010-to date Member OECD Tax and Development Taskforce (member)

2015-to date Senior Advisor Tax Justice Network International

2014-to date Visiting Lecturer, Centre for Human Rights, University of Pretoria

2017-to date Reviewer South African National Research Foundation

2016-to date Co-convener, Editorial Committee, Law Society of Kenya

2017-2022 Observer UN Tax Committee and member of subcommittee on Extractives and the Environment

2017- to 2022 Supervisory Board Member CapaBuild IBFD Project, Amsterdam

### **Education**

**January 2020-June 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

- 2019 Appointment as Director of Research, University of Nairobi
- 2018 Strategic Leadership Development Programme successful completion
- 2018 University of Nairobi representative on Center 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 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**

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
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	10 <sup>th</sup> 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 <sup>rd</sup> 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 <sup>th</sup> 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 <sup>nd</sup> 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 9<sup>th</sup> 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 multinationals and law firms since 2005.

#### **Grant Involvement**

Work Package Coordinator Go4Health Project (EU FTP 7 Project) 2010-2015  
Researcher in STEAL Project (NRC) 2009-2010  
Researcher for the ICTD (REDE Project) 2015-2017  
Principal Investigator OSIEA (TOTHR Project) (2018-2019)  
Principal Investigator Oxfam Kenya (Tax Talk Grant) (2018-2019)  
Principal Investigation Oxfam PanAfrica (Website) 2019  
Principal Investigator GIZ (Collective Investment and Taxation Grant) 2019

### **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. Metrine 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 Ashwantee 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 Muslim Women and Succession Law in Kenya University of Nairobi, School of Law (2020 submitted)

### **Organisation and Facilitation of Conferences and Meetings**

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**

Waris and Mugire, Striving for Financial Self Reliance in Rwanda, Langaa Publications 2020 forthcoming

Waris, Financing Africa, Langaa Publication , Bamende, Cameroon 2019

Mbondenyi, Kabau, Asala and Waris, Democracy, Human Rights and Economic, Social and Political Transformation In Kenya: A Post 2007 Appraisal (2015) Pretoria Law Press, Pretoria, South Africa. <http://www.pulp.up.ac.za/edited-collections/human-rights-and-democratic-governance-in-kenya-a-post-2007-appraisal>

Tax and Development: Solving the Fiscal Crisis through Human Rights (2013) Law Africa, Nairobi, Kenya. [https://lawafrica.com/item\\_view.php?itemid=91](https://lawafrica.com/item_view.php?itemid=91)

Leaman and Waris, The International Political Economy of Taxation 1945-Present (2013) Berghahn, Germany. <https://www.berghahnbooks.com/title/LeamanTax>

### **Book Chapters, Working and Occasional Papers**

Waris, 'International Financial Centers in Developing Countries' in Lifting the Veil of Secrecy (Eds Fjelstad et al) (CMI, Norway, 2018)

<https://www.cmi.no/publications/file/6382-lifting-the-veil-of-secrecy.pdf>

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 Inter-Agency Co-operation and Good Tax Governance in Africa (Eds. Owens, McDonell, Franzsen and Amos) (PULP Pretoria, 2018)

Waris, 'How Kenya has Implemented and Adjusted to the Changes in International Transfer Pricing Regulations: 1920-2016' 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/>

Waris, 'Kenya's Fiscal Accountability Revisited: A review of the historical erosion of the Country's Fiscal Constitution at 301-326 in Human Rights and Democratic Governance in Kenya: A Post-2007 Appraisal' (Eds. Mbondenyi, Asaala, Kabau and Waris) (PULP, Pretoria 2015)

Waris, 'Campaign Financing in Kenya in New Constitution, Same Old Challenges: Reflections on Kenya's 2013 General Elections' (Ed Ken Owino) (SID, Nairobi, 2013) [https://profiles.uonbi.ac.ke/patrick\\_asingo/files/elections\\_book\\_2013.pdf](https://profiles.uonbi.ac.ke/patrick_asingo/files/elections_book_2013.pdf)

Waris, 'International Taxation and Global Solidarity' in Reader on Global Social Protection (March 2013) Germany (Ed. Jens Holtz) <http://erepository.uonbi.ac.ke/handle/11295/47403>

Waris, 'Tax and State Building in the International Political Economy (2013) Bregahn, Germany (Ed. J Leaman and A Waris)

Waris and Thiankolu, 'International Commercial Arbitration in Kenya' in Arbitration Law and Practice in Kenya (Ed G Muigai ) (LawAfrica, Nairobi 2012) <https://muse.jhu.edu/book/39514>

Froburg and Waris, Binging the Billions Back: How Africa and Europe Can End Illicit Capital Flight 37 (2012) Global Studies [www.medicusmundi.org/playground/.../bringing-the-billions-back.-attiya-waris.pdf](http://www.medicusmundi.org/playground/.../bringing-the-billions-back.-attiya-waris.pdf)

Waris and Nagi: Kenya Report on Consumer protection in international private relationships (2010)

Waris, Taxation and State Building in Kenya: Using Human Rights to Advance Revenue Capacity *A Report for DFID and Christian Aid (2010)*

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

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

### **Reports and Policy Briefs**

Waris and Waridah, The Evidentiary Value of IFF (2019) CFS

Waris, Illicit Financial Flows and its effect on gender (2017) AWID [https://www.awid.org/sites/default/files/atoms/files/iffs-awid-brief\\_2017.pdf](https://www.awid.org/sites/default/files/atoms/files/iffs-awid-brief_2017.pdf)

Waris, Tax Literacy in Rwanda (2012) OECD <https://www.oecd.org/ctp/49836943.pdf>

Waris, Tax, Accountability and Human Rights (2012) OECD <https://www.oecd.org/ctp/49836688.pdf>

Waris, Kabage and Swaleh, A Quick Reference Guide on the Civil Procedure for the Kadhis of Kenya *UNIFEM and MUHURI (2011) Kenya* [https://www.academia.edu/1088321/A\\_Quick\\_Reference\\_Guide\\_on\\_the\\_Civil\\_Procedure\\_for\\_the\\_Kadhis\\_of\\_Kenya](https://www.academia.edu/1088321/A_Quick_Reference_Guide_on_the_Civil_Procedure_for_the_Kadhis_of_Kenya)

### **Book Reviews, Op-eds, Editorials, Letters**

Waris, Mobilizing resources to facilitate human rights UN Metro August 2018

Waris, Journal of Contemporary European Studies: Book review: The Financial Crisis and the Global South: A Development Perspective 2014

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.

### **Peer Reviewed Journals**

Waris, IFF and the Lawyers Responsibility, LSK Journal (2020) forthcoming



Waris, Understanding an African and Kenyan Fiscal Philosophy and Policy ( Financing Development) (2019)

Waris, Developing Fiscal Legitimacy by Building State Societal Trust in African Countries (Journal of Tax Administration) JOTA 4(2) 2018 103-118  
<http://jota.website/index.php/JoTA/article/view/199/142>

Waris, Anti-money Laundering in Somaliland (Journal of Money Laundering Control) 2018 JMLC 21(2) 171-188  
<https://www.emeraldinsight.com/doi/abs/10.1108/JMLC-05-2017-0019>

Waris, Participatory Budgeting (East African Law Journal) 2018 EALJ

Waris et al, Linking Health to the Tax (Africa Nazarene University Law Journal) 2018 ANULJ

Waris, Developing the South Sudanese Fiscal State (Africa Nazarene University Law Journal) 2017 ANULJ 5(2) 1-30

Latif et al, A Case Study on The Application of Human Rights Principles in Health Policymaking and Programming in Chereng'any Sub County in Kenya (Integrative Journal of Global Health) 2017 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>

Waris, Mining Taxation in Tanzania: The African Barrick Gold Cases 2016 (IBFD)  
<https://www.ibfd.org/sites/ibfd.org/files/content/marketing/.../BIT-12-2016.html>

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 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>

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 R Van de Paes, G Ooms, L Forman, D Sridar, R Hammonds)  
<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5445596/>

Waris and Latif, Legal and Financial Responsibility in Promoting Health Equity in Kenya (2015) JKUAT 127-142  
[www.jkuat.ac.ke/schools/law/wp-content/uploads/2018/.../JKUAT-Journal-Prelims.pdf](http://www.jkuat.ac.ke/schools/law/wp-content/uploads/2018/.../JKUAT-Journal-Prelims.pdf)

Waris and Latif, Financing The Progressive Realisation Of Socio Economic Rights In Kenya (2015) University of Nairobi Law Journal (UNLJ) 8(1)

Waris, Delineating a Rights-based Fiscal Social Contract Using African Fiscal Constitutions (2015) East African Law Journal (EALJ)

Waris and Latif, Towards Establishing Fiscal Legitimacy Through Settled Fiscal Principles in Global Health Financing (2015) Health Care Analysis 23(4) 376-390

Waris, Rwanda-Understanding Transfer Pricing International Transfer Pricing Journal (2014) 21 (1)

Waris and Latif, The Effect of Tax Amnesty on Anti Money Laundering in Bangladesh (2014) Journal of Money Laundering Control (17) 2

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 Gorik Ooms, Rachel Hammonds, Bart Criel, Wim Van Damme, Alan Whiteside)  
<https://globalizationandhealth.biomedcentral.com/articles/10.1186/1744-8603-10-41>

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) <https://bmcinthealthhumrights.biomedcentral.com/articles/10.1186/1472-698X-14-3>

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 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>

Brolan, Health rights in the post-2015 development agenda: including non-nationals. (2013) *Bulletin of the World Health Organisation* (91) 719–719A. (Claire E. Brolan, Stephanie Dagon, Lisa Forman, Rachel Hammonds and Laila Abdul Latif) <http://dx.doi.org/10.2471/BLT.13.128173>

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 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>

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

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 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) <https://www.who.int/bulletin/volumes/91/1/12-115808/en/>

Noordin et al, Law and Economics: A New Dimension in Market Regulation 2012 *International Business Management* 6(2) 158-167 (co-authored with R Noordin and M Whitbrodt) <https://ukm.pure.elsevier.com/en/publications/law-and-economics-a-new-dimension-in-market-regulation>

Waris and Murangwa, Utilising Tax Literacy and Societal Confidence in a State: The Rwandan Model 2012 *University of Nairobi Law Journal*

Christiansen et al, Pathways to Tax Justice (2011) *LSE Journal on Global Governance* (Co-authored with Matti Kohonen and John Christiansen) [https://link.springer.com/content/pdf/10.1057%2F9780230303805\\_7.pdf](https://link.springer.com/content/pdf/10.1057%2F9780230303805_7.pdf)

Waris, Taxation without Principles: A Historical Analysis of the Kenyan Taxation System (2008) *Kenya Law Review*

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

Waris, The Remedies, Application and Enforcement Provisions of the African Court on Human and Peoples Rights 2006 *Judiciary Watch* (ICJ)

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

Waris, The Attorney General as the Chief Prosecutor in Kenya: Towards Depoliticizing the Office of the Attorney General 2005 Judiciary Watch (ICJ):

Waris, The Legal Implications of Terrorism in East Africa (2003) University of Nairobi Law Journal

### **Other Publications**

Waris, Taxing Messi: Image Rights, The Advocate (2018) 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, Claripress, Nairobi: Poetry Contributions (2). 2000

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**

**Assoc** University of Nairobi (Nairobi, Kenya)

**Prof and** January 2005 to date

**Director of** Teaching LLM Advanced Tax Law, Public Procurement, Jurisprudence  
**Research** LLB Women and the Legal Process, Property Law, Law and  
**And** Society, Islamic Law, Accounting for Lawyers

**Enterprise** Brown Bag Lectures Seminar Series Coordinator  
Consulting Editor: University of Nairobi Law Journal  
Youth and Sexuality Project: Faculty Project Officer

**Tutor** Lancaster University Law School (October 2007-December 2009)  
Public Law, Contract Law, Business Law

**Legal** International Human Rights Law Outreach Project (Cairo, Egypt),  
**Researcher** August 2004 to November 2004

**Legal** United Nations International Criminal Tribunal for Rwanda (Arusha,  
**Researcher** 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
<b>Examiner</b>	Kenya Institute of Bankers Nairobi, Republic of Kenya March 1999 to June 1999 Preparation of examinations in banking law.
<b>Legal</b>	Kenya Commission of Inquiry on Education, Nairobi, Republic of Kenya
<b>Assistant</b>	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.
<b>Bar Candidate</b>	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-to date** Member Academic and College Committees, Nairobi Muslim Academy, Park Road, Nairobi  
**2011-2014** Founded 1<sup>st</sup> 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