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Österreichisches und Internationales Steuerrecht
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Forschungsgebiete

- Tax, trade and investment
- Illicit financial flows
- Tax and technology
- Beneficial ownership
- Taxation of high networth individuals

Qualifikationen

International Tax Law, Master of Laws, King's College London, University of London
28 Sept. 2020 → 1 Dez. 2021

Datum des Abschlusses (optional): 1 Dez. 2021

Law, Bachelor of Laws, Strathmore University

9 Juli 2012 → 30 Juni 2016

Datum des Abschlusses (optional): 30 Juni 2016

14 Jan. 2016 → 20 Juli 2020 Advocate Training Programme, Kenya , Advocate of the High Court of Kenya

Organisationszugehörigkeiten

Österreichisches und Internationales Steuerrecht

Wirtschaftsuniversität

Wien/Vienna, Österreich

15 Nov. 2022 → present

Researcher

Strathmore Tax Research Centre

Kenia

6 Jan. 2020 → 30 Juni 2020

Trainee Advocate

DLA Piper - Iseme, Kamau and Maema Advocates

Kenia

16 Jan. 2019 → 31 Okt. 2019

Tax Associate

KPMG East Africa

Kenia

6 Sept. 2016 → 31 Dez. 2018

Publikationen

The Special Tax Regime Provision of the OECD Model

Szudoczky, R. & Maina, R. W., 2024, (Angenommen/Im Druck) *Anti-Abuse Rules and Tax Treaties*. Kofler, Lang, Rust, Schuch, Spies & Staringer (Hrsg.). IBFD

THE INTERPLAY BETWEEN TAX AND THE AFRICAN CONTINENTAL FREE TRADE AREA (AfCFTA): LESSONS FROM THE WORLD TRADE ORGANISATION (WTO): The interplay between tax and the African continental free trade area (AfCFTA): lessons from the world trade organization (WTO)

Owens, J., Maina, R. W. & Nyamongo, R. N. K., Dez. 2023, (In Vorbereitung) 18 S.

Challenges at the intersection between investment provisions in regional trade agreements and implementation of the GloBE Rules under Pillar Two

Maina, R. W., Ferreira Liotti, B. & Owens, J., 26 Apr. 2023, in: *Transnational Corporations*. 30, 1, S. 49-77

U.N. Tax Committee Confident It Can Attain Ambitious Mandate

Ferreira Liotti, B., Maina, R. W., Barbosa Moura, M. H., Ndubai, J. W. & Lazarov, I., 13 Feb. 2023, in: *Tax Notes International*. 109

Policy Brief: Understanding the Overlaps Between Trade and Investment Obligations and Tax measures: Setting a Foundation for Dialogue on the AfCFTA

Owens, J., Ndubai, J. W., Maina, R. W., Lazarov, I., Madzivanyika, E., Debeila, N., Kalizinje, F., Baine, M. (Hrsg.) & Wort, L. (Hrsg.), 2023, Hatfield: African Tax Administration Forum. 20 S.

The Impact of Tax Treaties on International Mobility of Work in Kenya

Maina, R. W. & Ndubai, J. W., 2023, (Eingereicht) *International Bureau of Fiscal Documentation*.

The Treatment of Tax Incentives under Pillar Two

Ferreira Liotti, B., Ndubai, J. W., Maina, R. W., Lazarov, I. & Owens, J., 29 Aug. 2022, in: *Transnational Corporations*. 2, 2, 24 S.

Taxing the Digital Economy: Bridging the Gap between the European Union and Africa

Maina, R. W., 2021, APRI - Africa Policy Research Private Institute.