

Ruth Wamuyu Maina
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Research interests

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

Qualifications

International Tax Law, Master of Laws, King's College London
28 Sept 2020 → 1 Dec 2021
Award Date (optional): 1 Dec 2021

Law, Bachelor of Laws, Strathmore University
9 Jul 2012 → 30 Jun 2016
Award Date (optional): 30 Jun 2016

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

Employment

Institute for Austrian and International Tax Law

Vienna University of Economics and Business
Wien/Vienna, Austria
1 Jul 2024 → present

Researcher

Strathmore Tax Research Centre
Kenya
6 Jan 2020 → 30 Jun 2020

Trainee Advocate

DLA Piper - Iseme, Kamau and Maema Advocates
Kenya
16 Jan 2019 → 31 Oct 2019

Tax Associate

KPMG East Africa
Kenya
6 Sept 2016 → 31 Dec 2018

Publications

The Special Tax Regime Provision of the OECD Model

Szudoczky, R. & Maina, R. W., 2024, (Accepted/In press) *Anti-Abuse Rules and Tax Treaties*. Kofler, Lang, Rust, Schuch, Spies & Staringer (eds.). 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., Dec 2023, (In preparation) 18 p.

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, p. 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. (Editor) & Wort, L. (Editor), 2023, Hatfield: African Tax Administration Forum. 20 p.

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

Maina, R. W. & Ndubai, J. W., 2023, (Submitted) *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 p.

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

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