



## **CURRICULUM VITAE**

### **ALVARO E. HANSEN AMESTOY**

- Public Accountant graduated from the School of Economic Sciences and Administration of the University of the Republic.
- Graduated from the Master's Degree in Integration Policies in MERCOSUR. (University of Montevideo. Thesis pending)
- Arbitrator - Panelist for the World Trade Organization (WTO - WTO) Geneva, Switzerland. (2008 - 2019).
- Member of the List of Conciliators of the International Center for Settlement of Investment Disputes (ICSID) (2017 - 2019).
- Judicial Expert appointed by the Judicial Power of Uruguay (1999 - 2021).
- Trustee and Comptroller appointed by the Judicial Power of Uruguay (2011 - 2021).
- Auditor - Accountant of the Internal Audit of the Nation (2011 - 2016)
- Director of the DNA Training and Development Consultancy (2009 - 2010).
- Director of the European Union - MERCOSUR Customs Cooperation Project. PADUEM (2005 - 2007).
- International Consultant of CIAT - WB (Inter-American Center of Tax Administrations - World Bank) for the Superintendency of Tax Administration of the REPUBLIC OF GUATEMALA. (2004)
- International Consultant of the WTO - IDB - Contract for Assistance in the GATT - WTO Valuation and the Control Structure of the General Directorate of Customs Income of the REPUBLIC OF EL SALVADOR. (2003)
- International Consultant - WTO Chief of Mission - IDB - Contract for Assistance in GATT - WTO Valuation and the Supervision Structure of the General Directorate of Customs of the REPUBLIC OF PANAMA. (2002)
- International Consultant - WTO Chief of Mission - IDB - Contract for Assistance in GATT - WTO Valuation and the Supervision Structure of the Integrated National Service of Customs and Tax Administration of the BOLIVARIAN REPUBLIC OF VENEZUELA. (2004)

- International Consultant of the WTO - IDB - Contract for Assistance in the GATT - WTO Valuation and the Superintendency of the Tax Administration (SAT) of the REPUBLIC OF GUATEMALA (2001)
- Director of the Department of Regularizations (1996 - 2001), of the National Customs Directorate (DNA).
- Director of the Desk for Reception and Control of Definitive and Complementary Import Documentation. (1994-1996) of DNA.
- Advisor to the Directorate of Inspection (2001 - 2005) of the DNA.
- Member of the Valuation Table, dependent on the Central Valuation Body, as representative of the National Customs Directorate (1992 -1994 and 2003 -2008).
- Advisor to the General Directorate of Dispatch and Customs Taxation of the DNA.
- Advisor to the DNA Computing Center. (2002)
- Member of the Inspection, Information and Operations Department of the DNA Valuations Division (1984 - 1994)
- Professor of the Course on Customs Valuation and Legal Aspects of International Trade of the Bachelor's Degree in Foreign Trade of the Faculty of Business Sciences of the Universidad de la Empresa (UDE).
- Professor of the Regional Course on Trade Policy organized by the WTO OMC (World Trade Organization) and the University of Chile - Institute of International Studies. Santiago de Chile - CHILE
- Teacher of the Customs Origin Course at the School of Foreign Trade and Customs, of the Association of Customs Brokers of Uruguay, for the career of Expert and Expert in Foreign Trade and Customs. (2004 - 2021)
- Professor of the International Trade Institute of Montevideo, Customs Valuation, Taxation and related aspects for the preparation of the Customs Agent and Broker Examination. (2008 - 2020)
- Visiting professor of several courses of the Master of Tax Law at the University of Montevideo in the subject Theory and Tax Technique, by Dr. Gustavo Rodríguez Villalba and the Bachelor of Business Administration. of the U. M., in the matter of International Trade.
- Teacher of courses and seminars at the National Customs Directorate, General Tax Directorate and other Institutions related to matters of Taxation of Foreign Trade, Customs Valuation, Origin, Transfer Prices, Risk Analysis and other Foreign Trade issues.
- Panelist for Uruguay at the VII and XI Rioplatenses Tax Conference. (2009 and 2019) Argentine Association of Fiscal Studies (AAEF) Buenos Aires. Rep. Argentina.
- Author of articles on foreign trade and taxation in publications such as: Magazine of the Uruguayan Institute of Tax Studies (IUET), Magazine of the Argentine Association of Fiscal Studies (AAEF), Magazine La Ley (Reuters - Thomson).

- Author of the Taxation Chapter of the Agricultural Technical Manual Book of Eng. Carlos Rivera and Alejandra Carrau. 4th edition. Year 2011.
- Speaker - Rapporteur for Uruguay in the 2nd. Regional Tax Meeting of the International Fiscal Association (2010) Buenos Aires. Rep. Argentina.
- Speaker - Rapporteur for Uruguay at the IV International Conference on Customs Law of the Argentine Association of Fiscal Studies June 14 - 16, 2011.
- Speaker - Rapporteur for Uruguay at the V International Conference on Customs Law of the Argentine Association for Fiscal Studies, August 2012.
- Member of the Board of Directors of the Uruguayan Institute of Tax Studies (IUET).
- Member of the Latin American Institute of Tax Law (ILADT).
- Member of the International Fiscal Association (IFA).
- Member of the Uruguayan Institute of Customs Law (IUDA).
- Member of the College of Accountants, Economists and Administrators of Uruguay (CCEAU) and Member of the International Trade Commission.
- Member of the International Tax Commission of the IUET (2018 - 2021).
- Member of the IUET Direct Tax Commission (2020 - 2021).
- Member of the CCEAU International Trade Commission (2010 - 2015).
- Member of the Commission of the Agricultural Sector of the CCEAU (2011 - 2016).
- Internship organized by the WCO (WCO) (World Customs Organization) in Brussels (1996) on Control and Risk Analysis issues.
- Internship in Chile (1997) organized by the WCO - WCO in the “Workshop for the Diagnosis Facilitator”.
- Internships in Madrid and Barcelona (2007) within the framework of PADUEM (European Union Customs Cooperation Project - Mercosur).
- Internship in Buenos Aires (1992) on Foreign Trade Statistics, organized by the C.E.S.D. of Spain and the Intrastatt of the European Union.
- Languages: Spanish (native), English (advanced), Italian, French, Portuguese, German (basic and comprehension)