



## CURRICULUM VITAE

### CHRISTINE CLOQUET

**Present professional title:** Certified Tax Advisor  
Member of the Institute for Tax Advisors and Accountants

**Date of birth:** 22 February 1953

### EDUCATION

- University Degree in Commercial and Financial Sciences - Institut Catholique des Hautes Etudes Commerciales (ICHEC), Brussels, Magna Cum Laude (1974)
- Degree in taxation - Ecole Supérieure des Sciences Fiscales (ESSF), Brussels, Magna Cum Laude (1976)
- Certificate of Proficiency in English - University of Cambridge, Cum Laude (1977)

### PROFESSIONAL EXPERIENCE

- **Peat Marwick Mitchell&Co/KPMG : 1974 – 2005 – Partner from 1984 till 2005**, Partner in Charge Tax & Legal – Quality Performance and Risk Management, KPMG International (1994-2005)
  - Tax implications of joint ventures, reorganizations and incorporations, taxation of foreign corporations and partnerships in Belgium, liquidations (commercial companies, banks, insurance companies, service companies, pension fund)
  - Design and implementation of Quality Control and Risk Management programs for tax professionals at international level (1994-2005)
  - Teaching activities for Peat Marwick Continental Europe, for KPMG Europe and KPMG International

**LANGUAGE CAPABILITIES:** French, Dutch, English, German (basic)

### PROFESSIONAL MEMBERSHIPS AND TEACHING ACTIVITIES (1987 – TO DATE)

- **Institut des Experts Comptables et des Conseils Fiscaux (IEC)** – Instituut van de Accountants en de Belastingconsulenten (IAB): Member as tax advisor since legal inception of title – procedure completed in 2002 – member as accountant since 1987 (legal inception of title) – As from 1/10/2020 member of the Institute for Tax Advisors and Accountants (ITAA)
- **Institut Catholique des Hautes Etudes Commerciales (ICHEC)**: Professor International Tax Principles applicable to companies and Tax strategy of multinational groups (1989-2017), Member of the Board of ICHEC ASBL from 2010 till 2020
- **Vlaamse Economische Hogeschool (VLEKHO)** (1994-2001): Professor: Belgian Corporate Tax.
- **Ecole Supérieure des Sciences Fiscales (ESSF)** (2006 – to date): Professor Legal and Professional Standards applicable to tax advisors in Belgium
- **Union des Praticiens de la Fiscalité (UPF)** (1981 to date): Member and various terms completed as Member of the Management Committee and Vice-President
- **Coordination of contacts of IEC-IAB (now ITAA) with various international organisations:** 2007 – to date: CFE Tax Advisers Europe, International Federation of Accountants (IFAC), Accountancy Europe, International Fiscal Association (IFA)
- **International Fiscal Association (IFA)** (1987 to date): Member and various functions, including member of the management committee, of the scientific committee and a three-year term as Vice-President of IFA Belgium
- **CFE Tax Advisers Europe:** Member of the General Assembly (2003-to date), Member of the Professional Affairs Committee (2005-to date), Vice-President and Member of the Board (2007-2010), Adviser to the Board (2021 – to date)
- **International Ethics Standards Board for Accountants (IESBA)** (2009-2011): Technical Adviser
- **Fédération des Experts-comptables Européens (FEE)/Accountancy Europe:** Professional Ethics Working Party: Observer (2009 – 2011) and Member (2012 – to date), Board Member (Vice-President) (2018-2021).