



PCT Workshop:

The Role of Taxation in Achieving Gender Equality

PROGRAM

Tuesday, June 15, 2021

7:00 AM – 10:00 AM Eastern Standard Time

Zoom

WORKSHOP PROGRAM

The Role of Taxation in Achieving Gender Equality Tuesday, June 15, 2021

7:00-7:15 a.m. ET

WELCOMING REMARKS BY THE MODERATOR

Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD

KEYNOTE ADDRESS

H.E. Sri Mulyani Indrawati, Minister of Finance, Indonesia

7:15-7:40 a.m. ET

SESSION 1 - SETTING THE STAGE: A DISCUSSION OF KEY ISSUES

Presenter: Ms. Debra Adams, Division Chief, Revenue Administration Division 1, Fiscal Affairs Department (FAD), IMF

This presentation will focus on the fiscal problems related to COVID-19 and how strengthening and improving the structure and administration of revenues are now critical elements of recovery with an emphasis on poverty reduction and interaction of tax policies with other fiscal policies

Presenter: Dr. Caren Grown, Global Director, Gender Group, World Bank

This presentation will lay out the key ideas for the workshop program: explicit versus implicit bias, different policy issues involved with income or individualized taxes and non-individualized (e.g., income versus value-added tax), tax and customs administration issues and specific problems of the informal sector.

7:40-8:30 a.m. ET

SESSION 2 - THE WORK OF PCT PARTNERS ON GENDER EQUALITY AND TAXATION

Moderator: Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD

Panel Discussion

This session will be conducted in an interview style with experts from PCT Partners. Panelists will talk about their organization's work on gender equality in tax, the impact of COVID-19, and the scope for collaboration and emphasis.

- **Mr. Alexander D. Klemm**, Division Chief, Tax Policy Division, FAD, IMF
- **Ms. Chiara Bronchi**, Practice Manager, Fiscal Policy and Sustainable Growth Unit, Macroeconomics, Trade and Investment Global Practice, World Bank
- **Ms. Joanne Shelling**, Policy Advisor, Forum for Tax Administration Secretariat, OECD
- **Ms. Michelle Harding**, Senior Economist & Head of Unit, Tax Policy & Statistics Division, Centre for Tax Policy and Administration, OECD

Brief Public Q&A

8:30-8:40 a.m. ET

BREAK (10 min)

8:40-9:40 a.m. ET

SESSION 3 - PANEL DISCUSSIONS WITH COUNTRY REPRESENTATIVES AND CSOs

Moderator: Ms. Margaret Cotton, Deputy Division Chief, Revenue Administration Division 1, Fiscal Affairs Department, IMF

Panel discussion on tax and customs administration (30 min)

- **Prof. Nasiruddin Ahmed**, Former Board Chairperson, National Board of Revenue, Bangladesh & Professor and Senior Fellow of Practice at the BRAC Institute of Governance and Development (BIGD), BRAC University
- **Mrs. Rispah Simiyu**, Commissioner, Domestic Taxes Department, Kenya Revenue Authority
- **Ms. Teona Gogoberidze**, Advisor, Reforms and Planning Department, Georgian Tax and Customs Administration

Panel discussion on methodological advances needed and data (30 min)

- **Prof. Dario Rossignolo**, University of Buenos Aires, Argentina
- **Mr. Imraan Valodia**, Dean, Faculty of Commerce, Law and Management, University of The Witwatersrand, South Africa
- **Dr. Isaac Osei-Okato**, Senior Research Fellow and Head of Economics Division, The Institute of Statistical, Social and Economic Research (ISSER), University of Ghana
- **Ms. Sophie Nampewo Njuba**, Senior Budget Policy Specialist, Civil Society Budget Advocacy Group, Uganda

9:40-9:55 a.m. ET

PUBLIC Q&A DISCUSSION

9:55-10:00 a.m. ET

CONCLUDING REMARKS AND NEXT STEPS

Dr. Marcello Estevão, Global Director, Macroeconomics, Trade & Investment, World Bank

Dr. Caren Grown, Global Director, Gender Group, World Bank

BIOGRAPHIES

Keynote Speaker:

H.E. Sri Mulyani Indrawati, Minister of Finance, Republic of Indonesia



H.E. Sri Mulyani Indrawati, born in Tanjung Karang, Lampung, Indonesia on August 26, 1962, Sri Mulyani Indrawati earned her bachelor's degree in Economics from University of Indonesia (1986). She then continued her studies in University of Illinois at Urbana-Champaign, United States and earned her Ph.D. in Economics (1992).

As a specialist in public finance, fiscal policy and labor economics, she was chosen as the Executive Director at the International Monetary Fund from 2002 to 2004. In October 2004, she received her first cabinet appointment as Indonesia's Minister of Development Planning. In December 2005, she started new post as the Minister of Finance. She was then appointed as the Managing Director and Chief Operating Officer of the World Bank in June 2010. In July 2016, she came back to Indonesian public service as Minister of Finance. In February 2018, she was awarded as the "Best Minister in the World" at the World Government Summit in Dubai. On October 23, 2019, Sri Mulyani Indrawati was reappointed as Minister of Finance in the second term cabinet of President Joko Widodo. In October 2020, she received an award from the Global Markets magazine as the Finance Minister of the Year for East Asia Pacific in recognition of her efforts in handling COVID-19 pandemic in Indonesia.

Speakers (in alphabetical order):

Mr. Alexander Klemm, Division Chief of Tax Policy, Fiscal Affairs Department (FAD), International Monetary Fund



Mr. Alexander Klemm is Division Chief of the Tax Policy Division of the IMF's Fiscal Affairs Department. He undertakes research and leads capacity development missions on tax policy. He also worked in IMF area departments, participating in financial programs and economic surveillance. Outside the IMF he gained work experience at the Institute for Fiscal Studies and the European Central Bank. He holds a PhD from University College London and has published on public finance, tax policy, investment, and the balance of payments

Ms. Ashima Neb, Domestic Resource Mobilization Expert, The PCT Secretariat



Ms. Ashima Neb, an Indian National, is the Domestic Resource Mobilization Specialist in the Platform for Collaboration of Tax (PCT). Before joining the PCT, she worked in the Indian Revenue Service for over 20 years in various tax administration and tax policy roles. She was India's resident negotiator at the IF BEPS Project from 2014 to 2017.

Dr. Caren Grown, Global Director, Gender, World Bank Group



Dr. Caren Grown joined the World Bank Group in 2014 as Global Director, Gender, where she leads collaboration across the IBRD and IFC and with development partners to generate evidence on what boosts gender equality, and to identify emerging challenges and opportunities to close the gaps between men and women.

Prior to joining the World Bank Group, Dr. Grown was Economist-In-Residence and Co-Director of the Program on Gender Analysis in Economics at American University in Washington, D.C. Over the course of her career, Dr. Grown has held senior positions in several organizations, including as Senior Gender Advisor at USAID where she led the development of the Agency's Gender Equality policy, and the UNU-WIDER program on aid effectiveness and gender equality.

Dr. Grown's publications include *Taxation and Gender Equity* (Routledge 2010), *The Feminist Economics of Trade* (Routledge 2007), and *Taking Action: Achieving Gender Equality and Empowering Women* (Earthscan Press 2005). Her articles have appeared in *World Development*, *Journal of International Development*, *The Lancet*, and *Feminist Economics*. She holds a PhD and MA in Economics from the New School for Social Research and Bachelor of Arts in Political Science from the University of California, Los Angeles.

Ms. Chiara Bronchi, Practice Manager, Fiscal Policy and Sustainable Growth Unit in the Macroeconomics Trade and Investment Practice, World Bank Group



Ms. Chiara Bronchi is the Practice Manager for the Fiscal Policy and Sustainable Growth Unit in the Macroeconomics Trade and Investment Practice. She leads a group of macro-fiscal economists and tax experts who work on all three ranges of fiscal policy as well as the macroeconomics of climate change, with an emphasis on fiscal policies for climate actions. Chiara has over 25 years of experience in managing multi-stakeholder and multi-disciplinary programs gained in various international organizations namely the ADB, IMF, OECD, UN. She started her professional career as Economic Adviser with the UK government, she joined the OECD in 1998 as a Young Professional, then the IMF in 2003 to pursue her career as an Economist. She served as the Head of

the Fiscal Affairs Office of Kosovo, under the UN Protectorate before joining the World Bank in 2008 where she led operations as well as analytical work. Recently she spent two years on an external assignment as the Chief Thematic Officer of the ADB, where she provided vision and goals for the ADB thematic cluster and the ADB Strategy 2030. Chiara holds a Ph.D. from Bologna University and an M.Sc. in Economics from the University College of London.

Prof. Dario Rossignolo, University of Buenos Aires, Argentina



Professor Darío Rossignolo, an Argentine citizen, holds a PhD. in Economics from University of La Plata in Argentina. He is a Professor of Political Economy, an Associate Professor of Macroeconomics and Public Finance at the University of Buenos Aires in Argentina and is also a Professor of Tax Policy at the National University of Cordoba. He has specialized in the evaluation of the economic effects of public policies and taxation, in particular, in Argentina and Latin America, and is a researcher and consultant for international organizations, which has led to several publications on the subject. He is currently associate researcher for the Commitment to Equity project from Tulane University and for UNESCO Inclusive Policy Lab.

Ms. Debra Adams, Division Chief, Revenue Administration Division 1, Fiscal Affairs Department (FAD), International Monetary Fund



Ms. Debra Adams, a British citizen, is Division Chief in the Revenue Administration Division 1 of the IMF's Fiscal Affairs Department (FAD). Debra has been with FAD for 15 years and oversees the IMF's revenue administration capacity development programs across the Asia, Pacific, Europe, Central Asia, and Middle East regions. Debra has accumulated over 38 years of revenue administration experience. Before joining IMF headquarters, Debra was the IMF's regional revenue administration advisor based in Nepal, supporting Bangladesh, Cambodia, Lao PDR, and Nepal with their tax reform implementation. Earlier, she spent two years with the IMF's Caribbean Regional Technical Assistance Center, assisting Caribbean countries to implement VAT. Debra started her career as a tax official with the UK's HM Customs & Excise, followed by a period with PricewaterhouseCoopers, undertaking business tax consulting and supporting countries in Africa, Asia, Europe, and the Middle East to implement their major revenue administration reform projects. Debra obtained her Master in Public Administration from the Harvard Kennedy School in 2004.

Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD



Ms. Grace Perez-Navarro is the Deputy Director of the OECD's Centre for Tax Policy and Administration. As such, she plays a key role in all of the OECD's tax work including the tax challenges of digitalisation, the Base Erosion and Profit Shifting (BEPS) Project, improving international tax co-operation, tackling illicit financial flows, promoting better tax policies and engaging developing countries in OECD tax work. Since joining the OECD in 1997, she has held several key positions, including having led the OECD's tax work on bank secrecy, e-commerce, harmful tax practices, money laundering and tax crimes, countering bribery of foreign officials, and strengthening all forms of administrative co-operation between tax authorities.

Prof. Imraan Valodia, Dean of Faculty of Commerce, Law and Management, University of Witwatersrand



Professor Imraan Valodia, an Economist, is Dean of the Faculty of Commerce, Law and Management, and Director of the Southern Centre for Inequality Studies, University of the Witwatersrand, Johannesburg (Wits).

His research interests include inequality, gender, competition policy and industrial development, and employment in developing countries.

In addition to leading a large Faculty with over 9000 students, Professor Valodia has played a central role in establishing and leading Wits University's Southern Centre for Inequality Studies (SCIS). The SCIS is a multi-disciplinary, cross-country initiative to promote research and policy change to promote greater equality in the Global South. The SCIS is currently involved in research under the following themes: measuring and conceptualizing inequality; economic structure and inequality; land, class and the rural economies; spatial inequality; work, households and labor markets; and developing alternatives for a more equitable distribution of power, wealth and income. Professor Valodia is specifically involved in research in the areas of wealth inequality, inequality and the future of work, the gender-pay gap, and fiscal policy and inequality.

Professor Valodia has led and participated in a number of large national and international studies. In the recent period, he led an international study, in 10 cities across the globe, of the informal economy using a combination of quantitative and qualitative methodologies. In the period 2008-2011 he co-led a pathbreaking three-year research project, conducted in 8 countries, on the gender impacts of direct and indirect taxation. He has published extensively in leading academic journals and in the popular press on issues related to his research interests. He is recognized nationally and internationally for his research in economic development.

Professor Valodia is a part-time member of the Competition Tribunal in South Africa. He is also a Commissioner of National Minimum Wage Commission and a member of the Academy of Science of South Africa (Assaf) Standing Committee on Science for the Reduction of Poverty and Inequality. Professor Valodia has worked with a number of international institutions including the International Labour Organisation (ILO), the World Bank, the United Nations Development Programme (UNDP) and the United Nations Development Fund for Women (UNIFEM) and UN Women. He is a member of the Board of the United Nations Research Institute for Social Development (UNRISD).

In August 2016 Professor Valodia was appointed by (then) Deputy President Cyril Rampaphosa to chair the Advisory Panel on the National Minimum Wage. This led to the introduction of a National Minimum Wage in South Africa. In early 2018, he was appointed to a Panel to advise the Minister of Economic Development on amendments to the Competition Act. More recently, he was appointed by the Minister of Finance to a Panel of Experts to advise the Minister on Value-Added Taxes. In late 2019, Professor Valodia was appointed by President Ramaphosa to the Presidential Economic Advisory Council (PEAC) in South Africa.

Dr. Isaac Osei-Akoto, Senior Research Fellow & Head, Economics Division
Institute of Statistical, Social and Economic Research (ISSER), University of Ghana



Dr. Isaac Osei-Akoto is a Senior Research Fellow and the Head of the Economics Division at ISSER. He is also a Senior Measurement, Learning and Evaluation Advisor and until recently, the Head of Statistics and Survey Division at ISSER. He has played key roles in conducting a number of policy focused research projects within the West African sub-region and published widely in the areas of household economics, poverty and inequality, agriculture, health care financing, and other related fields. His recent work on economic development issues include Accra Women's Health Study, Gender Implications of Indirect Taxes, Land Title Registration, Youth Savings and impact evaluation of social protection schemes in Ghana: Livelihood Empowerment Against Poverty (LEAP); Labour Intensive Public Works (LIPW); National School Feeding Programme; National Health Insurance; and Capitation Grant for Basic Schools.

Ms. Joanne Shelling, Policy Advisor, Forum for Tax Administration Secretariat,
OECD



Ms. Joanne Shelling currently works for the OECD Forum for Tax Administration (FTA) Secretariat on loan from HM Revenue and Customs, the UK Tax Administration. Joanne began her career in HMRC in 2004 and has worked on international tax issues since 2014. This has included negotiating tax treaties, EU BREXIT negotiations, building international relations and tax capability. In her current role Joanne is involved in several areas including, Tax Debt Management, JITSIC, Exchange of Information as well as the Gender Balance Network.

Dr. Marcello Estevão, Global Director, Macroeconomics, Trade and Investment
Global Practice, World Bank Group



Mr. Marcello de Moura Estevão Filho is the Global Director of the World Bank Group's Macroeconomics, Trade and Investment Global Practice (MTI).

In this position, Mr. Estevão leads a large team of country economists, macroeconomists, and fiscal policy, debt, and macro-modeling experts. He is responsible for overseeing the delivery of the global analytical work on fiscal policy, debt policy, and economics of climate change; for coordinating the strategic direction of MTI and implementing it; for helping to shape and oversee MTI's country/regional programs; and for mobilizing staff to work more effectively across Equitable Growth, Finance and Institutions (EFI) and other Global Practices.

Before joining the Bank, Mr. Estevão was Deputy Minister for International Affairs at the Ministry of Finance in Brazil until end-December 2018 and served as Brazil's G20 Deputy. He also served as the Chairman of the Board of Directors of the New Development Bank (Shanghai) and member of FUNCEF's Board of Directors. Prior to this position, he worked at Tudor Investment Corporation as the chief-economist for North America and Oceania, at the International Monetary Fund (IMF) as mission chief to Peru, Nicaragua and Barbados; and deputy chief of the Regional Studies Division, the North American Division, and the Latin-Caribbean Division, after working on several European countries and the Euro Area, and at the Research and Statistics Division of the Federal Reserve Board in Washington, DC, as a researcher and member of the Green Book forecast team.

Mr. Estevão is Brazilian, holds a PhD in Economics from MIT, Cambridge, MA, and has published extensively in refereed journals, books, policy reports, and the print media.

Ms. Margaret Cotton, Deputy Division Chief, Revenue Administration Division 1, Fiscal Affairs Department (FAD), International Monetary Fund



Ms. Margaret Cotton, a New Zealand national, is a Deputy Division Chief in the IMF's Fiscal Affairs Department Revenue Administration Division. She initially worked in the IMF's Fiji office (PFTAC) and is now based in Washington, D.C where she is responsible for overseeing the revenue administration capacity development work in the Asia Pacific region. Margaret has advised numerous countries on tax administration reforms including developing and implementing medium term revenue strategies.

Ms. Michelle Harding, Senior Economist & Head of Unit, Tax Policy & Statistics Division, Centre for Tax Policy & Administration, OECD



Ms. Michelle Harding is a senior economist and Head of the Tax Data and Statistical Analysis Unit at the OECD's Centre for Tax Policy and Administration. A co-author of the OECD's recent report on Taxing Virtual Currencies, she is also responsible for the OECD's Global Revenue Statistics Initiative, the calculation of effective tax rates on labour income, the Tax Database and Corporate Tax Statistics. Michelle's earlier work at the OECD focussed on environmental taxation and climate change, including the taxation of energy. She was a co-author of the original Taxing Energy Use (OECD, 2013, 2015) and Effective Carbon Rates (OECD, 2016) publications. In 2015, she led the G20 work on the taxation of SMEs, publishing a comprehensive overview of SME taxation in 39 OECD and G20 countries. At the OECD, Michelle has also published work on taxation of dividends, capital gains and interest income, company car taxation, tax autonomy of subnational governments, tax & gender, drivers of consumption tax revenues, and the taxation of transport fuels in OECD countries. Prior to working at the OECD Michelle was an analyst at the New Zealand Treasury.

Prof. Nasiruddin Ahmed, Former Board Chairperson, National Board of Revenue, Bangladesh & Professor and Senior Fellow of Practice at the BRAC Institute of Governance and Development (BIGD), BRAC University



Professor Nasiruddin Ahmed is working as a Professor at BRAC Institute of Governance and Development, BIGD, BRAC University. He also worked as a Commissioner, Anti-Corruption Commission. He was a Secretary to the Government of Bangladesh and Chairman, National Board of Revenue. He holds PhD in Economics from the University of Sydney, Australia and Master of Science in Public Sector Management Training and Development Economics from the American University, Washington, D.C., USA.

Mrs. Rispah Simiyu, Commissioner, Domestic Taxes Department, Kenya Revenue Authority (KRA)



Mrs Rispah Simiyu was appointed as KRA's Commissioner for Domestic Taxes Department with effect from 22nd October, 2020. She had been serving as the Deputy Commissioner in charge of the Tax Dispute Resolution docket.

Mrs. Simiyu is a seasoned and grounded tax professional with over 19 years of experience. Before joining KRA in April 2018, she served as the Standard Chartered Bank Regional Tax Manager East Africa, with her role covering assignments in the wider Africa and Middle East Regions. While at the Bank, she also served as a member of the Kenya Bankers Association (KBA) Finance and Audit Committee, and specifically as the Chairperson of the Tax Sub-Committee whose responsibilities included training management and staff of KBA members on existing and emerging tax issues. She began her career at PricewaterhouseCoopers (PwC) in 2001 rising to the position of Tax Manager.

Mrs. Simiyu is a qualified Chartered Accountant, a Fellow Chartered and Certified Accountant (FCCA), an Advocate of the High Court of Kenya, a member of the Law Society of Kenya and a Certified Public Secretary. She holds a Master of Laws degree from the University of Nairobi with a focus on International Trade and Investment. Mrs Simiyu also holds a Bachelor of Laws degree from the University of Dar es Salaam and a post-graduate Diploma in Law from the Kenya School of Law. She has practised and consulted on tax matters in Kenya, Tanzania and Uganda and is thus well versed with the tax laws of these countries.

Ms. Sophie Nampewo Njuba, Senior Budget Policy Specialist, Civil Society Budget Advocacy Group (CSBAG)



Ms. Sophie Nampewo Njuba is Senior Budget Policy Specialist at the Civil Society Budget Advocacy Group. In her current role, she undertakes first-rate economic policy analysis to influence government resource mobilization, allocation, and utilization, towards service delivery for citizen development. She has over 8 years of experience in policy research and analysis for development with a focus on in public financial management, poverty reduction, gender, fiscal and monetary policy, and regional integration.

Ms. Njuba holds a Masters' Degree in Economic Policy Management and a Bachelors' Degree in Development Economics from Makerere University, and Postgraduate Certificates in Data Analysis, Social Accountability, Research Methodology and Writing Skills, and Project Monitoring and Evaluation.

Ms. Teona Gogoberidze, Advisor, Reforms and Planning Department, Georgian Tax and Customs Administration



Ms. Teona Gogoberidze is the Advisor at Reforms and Planning Department, Georgian Tax and Customs Administration. She has 10 years of experience with Georgian Tax and Customs Administration. During this period, she has worked in different departments, including Reforms and Planning Department in the last four years, where she is involved in coordinating and implementing major and important projects of the organization. Moreover, her experience includes developing and monitoring the fulfillment of the Annual Action Plans of the Strategy and developing reports on its implementation. Ms. Gogoberidze holds a master's degree in public administration.