



## PCT-ADB MTRS Workshop:

Medium-Term Revenue Strategies to  
Support Recovery and Development  
in Asia

# PROGRAM & CONCEPT NOTE

26-27 May 2021

10:00 a.m.-12:30 p.m. Philippine Standard Time

Zoom Webinar

# CONCEPT NOTE

## Background

**Medium-Term Revenue Strategies (MTRS) are multi-year and comprehensive plans for tax reform that are nationally owned and well-supported by providers of capacity development and other stakeholders.** The approach was developed in 2016 by the Platform for Collaboration on Tax (PCT), a partnership of the IMF, OECD, UN and World Bank. It is now in various stages of development and implementation in 23 countries.<sup>1</sup>

**Comprehensive reform over the medium term is at the core of the macro-fiscal policy and tax agendas for many developing countries and emerging market economies.** Such reforms often require multi-year plans and involve a broad set of government agencies and stakeholders beyond Ministries of Finance and Revenue Administrations. Countries are seeking reforms to better balance their tax systems in pursuit of complex and sometimes conflicting goals. These include raising adequate revenue, supporting private sector development and economic growth through greater efficiency, simplicity and certainty, as well as promoting equity, sustainability (including through green growth) and perceived fairness of tax systems. Despite some progress, still, about half of low-income and lower-middle-income countries collect less than 15 percent of GDP in taxes, generally considered a tipping point for delivering public services to all citizens and putting the economy on a path to higher growth.

**Now is a particularly opportune time for countries to consider MTRSs as countries are implementing the Agenda for Sustainable Development while addressing the COVID-19 crisis.** The COVID-19 crisis is adding urgency to the need for broad tax reform—to overcome pressing challenges and take opportunities for improvements in tax systems. The crisis is changing the role of taxation in public policy, as tax measures are deployed to relieve vulnerable households and businesses in the immediate response to the crisis and ensure equal burden-sharing. Taxation will also play a key role as countries recover from the crisis. The crisis also provides opportunities for structural changes and “building back better”, including by “greening” of tax systems and addressing enduring issues of horizontal, vertical, and gender equity.

## Objectives

[The Platform for Collaboration on Tax](#) (PCT) and the [Asian Development Bank](#) are jointly planning a two-day workshop on the MTRS for countries in Asia. The workshop aims to increase countries’ understanding of the role that MTRSs can play in reforming their tax systems to meet revenue and other policy goals. It is designed to benefit all countries, including those who have already started the MTRS process or who are interested in learning more about it. During the workshop, participants will learn how the MTRS can help them reshape their tax systems and exchange insights with other country participants on design and implementation questions. The workshop will also serve as a platform for capacity development providers to discuss and clarify their forms of support for and coordination in countries implementing MTRS.

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<sup>1</sup> PCT Progress Report 2020 Annex on MTRS Progress can be found at: <https://www.tax-platform.org/sites/pct/files/publications/Platform-for-Collaboration-on-Tax-PCT-Progress-Report-2020.pdf>. Further documentation on MTRS can be found at: <https://www.tax-platform.org/publications/mtrs>

## Logistics

- The PCT-ADB MTRS Workshop will be held on **26-27 May 2021 at 10:00 a.m.-12:30 p.m. Philippine Standard Time (PST) on Zoom Webinar.**
- The workshop will be conducted in English.

## Workshop Format

The workshop will be framed around the four interdependent components of MTRS. The first session will focus on the overall MTRS approach and goal setting, particularly in the context of the economic crisis posed by COVID-19 and the spending needs to meet the SDGs (component one). The second session will discuss the other three components of MTRS: envisioning of comprehensive tax reform, ensuring sustained political support, and delivery of coordinated support for capacity building.

The workshop program will feature senior-level country officials (Ministers and/or Heads of Revenue Administrations) as primary panelists, MTRS country-implementing leaders as practitioner speakers and PCT Partners and ATAF representatives as moderators and expert lecturers.

Panel discussions will be conducted in the Davos style: Moderator will pose one set of questions to panelists and each panelist will have 5 minutes to respond. Following the first set of questions, the floor will be opened to the audience to make the panel as participative as possible. All discussion panels will follow this format.

## Target Audience

This workshop will bring together ministers, commissioners and high-level officials from Ministries of Finance (Ministers, Vice Ministers of Finance, Permanent Secretaries/Directors General) and Tax and Customs Administrations (Commissioner General/Deputy Commissioner General), and other senior officials involved in MTRS and tax reform design and implementation.

Senior representatives of the PCT Partners (IMF, OECD, UN and World Bank), ADB staff, Development Partners and other interested stakeholders will be invited to contribute to panel discussions.

## Expected Outcomes

- Increase countries' understanding of the role that MTRSs can play in reforming their tax systems to meet revenue and other policy goals
- Enhance the exchange of information and experience between Asian countries on adopting, formulating and implementing the MTRS and how it compares with other approaches to tax reform
- Foster an understanding between capacity development partners (bilateral donors, regional tax organizations and PCT Partners) on their role and how to coordinate their activities in MTRS countries

# PROGRAM

## DAY 1: The Revenue Imperative to Address Shot- and Medium-Term Challenges Wednesday, 26 May 2021

**Master of Ceremonies (MC): Ms. Ceren Ozer**, Program Manager, The PCT Secretariat

**10:00-10:10 a.m.**  
**(Philippine Standard  
Time)**

**Welcoming Remarks** ([Replay](#))

**Mr. Marcello Estevão**, *Global Director, Macroeconomics, Trade & Investment Global Practice (MTI GP), World Bank*

**Mr. Bruno Carrasco**, *Director General, Sustainable Development and Climate Change Department, Asian Development Bank (ADB)*

**10:10-10:35 a.m.**

**Introduction and Setting the Stage** ([Replay](#)) ([Presentation](#))

*PCT Partners will give an overview presentation on the four interdependent components of the MTRS approach and introduce topics to be covered on Day 1 of the workshop.*

**Chair:**

**Ms. Chiara Bronchi**, *Practice Manager, Fiscal Policy and Sustainable Growth Unit (FPSGU), Macroeconomics, Trade and Investment Global Practice (MTI GP), World Bank*

**Presenter:**

**Mr. Ruud de Mooij**, *Advisor, Fiscal Affairs Department (FAD), International Monetary Fund (IMF)*

Q&A with the audience

**10:35-11:10 a.m.**

**Panel 1: How to balance short- and medium-term priorities during and after COVID-19?**

*This panel will discuss how countries tax systems and revenue performance have fared during COVID-19 and how they plan to shape policies during the recovery post- pandemic phase.*

**Chair:**

**Mr. Andrew Auerbach**, *Senior Tax Advisor, Centre for Tax Policy and Administration, OECD Jakarta Office*

**Speakers:**

**Mr. Daisuke Miura**, *Public Management Specialist, Sustainable Development and Climate Change Department, ADB*

**Mr. Rubino Sugana**, *Lead Advisor (Revenue Thematic Area), PROSPERA—Australia-Indonesia Partnership for Economic Development*

**Mr. Shabbir Ahmed**, *Director of Tax Intelligence & Investigation, Coordinator of Transfer Pricing, National Board of Revenue, Bangladesh*

Q&A with the audience

11:10-11:20 a.m.

**BREAK (10 min)**

11:20-11:55 a.m.

**Panel 2: How tax system reform can support development over the medium term?**

*This session will focus on the possible role of the MTRS to achieve the SDGs (or other national strategic objectives) in the aftermath of COVID-19.*

**Chair:**

**Ms. Emma Xiaoqin Fan**, *Director, Public Management, Financial Sector & Regional Cooperation Division, East Asia Department, ADB*

**Speakers:**

**Mr. Oliver Schwank**, *Senior Economic Affairs Officer, United Nations Department of Economic and Social Affairs (UNDESA)*

**Mr. Towfiqul Islam Khan**, *Senior Research Fellow, Center for Policy Dialogue, Bangladesh*

**Mr. Truong Ba Tuan**, *Deputy Director General of Tax Policy Department, Ministry of Finance, Viet Nam*

Q&A with the audience

11:55 a.m.-12:30 p.m.

**Panel 3: When is a revenue strategy an MTRS?**

*This session will focus on issues around formulating an MTRS and share experiences from countries implementing MTRS. Participants will understand the difference between an MTRS and other approaches to revenue/tax reform.*

**Chair:**

**Mr. Peter Mullins**, *Tax Policy Consultant and former Deputy Division Chief, Tax Policy Division, FAD, IMF*

**Speakers:**

**Mr. Andrew Auerbach**, *Senior Tax Adviser, Centre for Tax Policy and Administration, OECD Jakarta Office*

**Mr. Juan Toro**, *Deputy Director, Fiscal Affairs Department (FAD), International Monetary Fund*

**Dr. Tuan Minh Le**, *Lead Economist, World Bank*

Q&A with the audience

12:30-12:35 p.m.

**Concluding Remarks & Key Takeaways** by Mr. John Versantvoort, *The Head of the Office of Anticorruption and Integrity, ADB*

## DAY 2: MTRS as A Way Forward in Africa

### Thursday, 27 May 2021

10:00-10:30 a.m.  
(Philippine Standard  
Time)

#### Introduction and Setting the Stage ([Replay](#)) ([Presentation](#))

*PCT Partners will give an overview presentation on region-specific updates, challenges, and opportunities.*

#### Chair:

**Mr. Kiyoshi Nakayama**, Advisor, FAD, IMF

#### Presenter:

**Mr. Daniel Alvarez**, Senior Public Sector Management Specialist, FPSGU, MTI GP, World Bank

Q&A with the audience

10:30-11:05 a.m.

#### Panel 4: Tax system reform priorities for the medium term

*This panel will identify regional and country priorities for the medium-term tax system reform (tax policy, administration, legal framework) to meet strategic development objectives.*

#### Chair:

**Ms. Victoria J. Perry**, Deputy Director, Fiscal Affairs Department (FAD), International Monetary Fund

#### Speakers:

**Mr. Abu Tariq Jamaluddin**, Deputy Chief Executive Officer (Policy), Department of International Taxation, Inland Revenue Board of Malaysia

**Mr. Sebastian James**, Senior Economist, FPSGU, MTI GP, World Bank

**Mr. Vivek Johri**, Member, Tax Policy and GST, Central Board of Indirect Taxes and Customs, Government of India

Q&A with the audience

11:05-11:15 a.m.

**BREAK (10 Min)**

11:15-11:50 a.m.

**Panel 5: Developing Government-led effort to Tax System Reform through Sustained Political Commitment and Whole-of-Government Support**

*Panelists will discuss how to manage and lead a compelling MTRS that achieves broad consensus based on a whole-of-government approach. The panel will explore issues around building steady and sustained political support and securing a well-designed and sequenced implementation strategy.*

**Chair:**

**Mr. Farid Hasnaoui Mardassi**, *Inter-Regional Adviser on International Tax Matters, Financing for Sustainable Development Office, United Nations Department of Economic and Social Affairs (UNDESA)*

**Speakers:**

**Mr. Dairi Vele**, *Secretary of Treasury, Papua New Guinea*

**Ms. Pande Putu Oka Kusumawardani**, *Acting Director of Center for State Revenue Policy, Fiscal Policy Agency, Ministry of Finance, Indonesia*

**Dr. Pinaki Chakraborty**, *Director, National Institute of Public Finance and Policy (NIPFP), India*

Q&A with the audience

11:50 a.m.-12:25 p.m.

**Panel 6: Securing and Aligning External Support to Government-led Tax System Reform**

*This panel will talk about how countries can coordinate external support for a coherent and orderly implementation of tax system reform.*

**Chair:**

**Ms. Ashima Neb**, *Domestic Resource Mobilization Expert, The PCT Secretariat & World Bank*

**Speakers:**

**Mr. Haruto Takimura**, *Senior Deputy Director for International Tax Policy Division, Tax Bureau, Ministry of Finance, Japan*

**Ms. Margaret Cotton**, *Deputy Division Chief, Fiscal Affairs Department, IMF*

**Mr. Ulziibat Molomjamts**, *Head of Tax Administration and International Tax Department of the General Department of Taxation, Mongolia*



12:25-12:30 p.m.

Q&A with the audience

**Concluding Remarks & Key Takeaways** by **Mr. Ruud de Mooij**, *Advisor, Fiscal Affairs Department (FAD), International Monetary Fund*  
[\(Replay\)](#)

# BIOGRAPHIES (in alphabetical order)

**Mr. Abu Tariq Bin Jamaluddin**, Deputy Chief Executive Officer (Policy), Inland Revenue Board of Malaysia



**Mr. Abu Tariq Bin Jamaluddin** is currently the Deputy Chief Executive Officer (Policy) of IRBM. He has over 25 years of experience in advisory, litigation and drafting work in all aspects of tax and revenue law and has represented the Director General of Inland Revenue before the Special Commissioners of Income Tax and at all levels of the Malaysian Courts in many landmark tax cases. Mr Abu Tariq was formerly the Chairman of the Dispute Resolution Panel, an initiative introduced by the IRBM to expedite tax appeals by taxpayers which has received recognition from IMF, via TADAT (Tax Administration, Diagnostic Assessment Tool) Evaluators. He has also been a permanent member of IRBM's Drafting Committee since 1997, a committee responsible for drafting the law to cater for Malaysia's annual national budget and a regular speaker and panelist on tax cases at Malaysia's annual National Tax Conference as well as various national and international conferences and seminars on taxation.

**Mr. Andrew Auerbach**, Senior Tax Advisor, Centre for Tax Policy and Administration, OECD Jakarta Office



**Mr. Andrew Auerbach** is the Organisation for Economic Co-operation and Development's (OECD) tax representative in Southeast Asia, based in Jakarta. Andrew is a Canadian and US trained lawyer and has been with the OECD's Centre for Tax Policy and Administration since 2007. His work has spanned the full range of issues that dominate the international tax policy landscape today, including base erosion and profit shifting (BEPS), promoting exchange of information and tax co-operation, tax certainty and tax policies for inclusive growth.

Prior to joining the OECD, Andrew worked in private practice, providing corporate and international tax advice to clients in both the US and Canada, and also as a legislative drafter with Canada's Department of Finance. Andrew holds law degrees from Osgoode Hall Law School and the University of Montreal, as well as an LLM in International Tax Law from New York University.

### **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.

### **Mr. Bruno Carrasco, Director General, Sustainable Development and Climate Change Department, Asian Development Bank (ADB)**



**Mr. Bruno Carrasco** leads ADB-wide knowledge, innovation, policies and strategies in all thematic and sector operation areas and ensures compliance with environment and social safeguards policies. He oversees the administration of trust funds and global funding initiatives and provides advice to Management on strategic and policy matters, work plans, and major operational matters. He joined ADB 23 years ago and has served in countries across all its regional departments. He holds a doctorate degree in economics from the University of Essex.

### **Ms. Ceren Ozer, Program Manager, The PCT Secretariat**



**Ms. Ceren Ozer** is a Senior Economist with the Fiscal Policy and Sustainable Growth Unit of the World Bank where her focus is on supporting multilaterals' collaboration on tax matters; and, taxation and SDGs. She program manages the Global Tax Program and the Platform for Collaboration on Tax Secretariats. She has done work towards a Ph.D. (stopped) in Political Economy from the Johns Hopkins School of Advanced International Studies (SAIS) (thesis advisor Francis Fukuyama); an M.A. in international relations, conflict management and international economics from SAIS, and a B.A. in economics from the Bogazici University.

**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.

**Mr. Dairi Vele, Secretary of Treasury, Papua New Guinea**



**Mr. Dairi Vele** has held various senior positions within the PNG Government and has been the Secretary for the PNG Treasury since 2013. He is responsible for the Government's National Budget, provision of economic, investment and tax policy advice, and the management of the Government's Public Debt. He is also intimately involved in state negotiations across several major resource projects. Secretary Vele has had a distinguished career with Treasury, serving on 24 company and State entity boards, leading the team for Papua New Guinea's successful 2018 500 million USD debut sovereign dollar bond raising and facilitating several key structural reforms. Prior to his government roles, Mr. Vele held various senior commercial and strategy advisory positions.

He holds a Bachelor of Economics from the Australian National University.

**Mr. Daisuke Miura, Public Management Specialist, Sustainable Development and Climate Change Department, ADB**



**Mr. Daisuke Miura's** current role at ADB manages the Domestic Resource Mobilization Trust Fund and assists the governments in Asia and the Pacific in strengthening domestic resource mobilization. Before joining ADB in 2020, his professional career included 15 years (2005 – 2020) with National Tax Agency Japan where he was engaged in resolving tax treaty-related disputes under the mutual agreement procedure.

**Mr. Daniel Alvarez, Senior Public Sector Management Specialist, FPSGU, MTI GP, World Bank**



**Mr. Daniel Alvarez** is Senior Public Sector Specialist at the Fiscal Policy and Sustainable Growth Unit of the World Bank, providing technical assistance and leading tax reform operations in several countries. Mr. Alvarez represents the World Bank at the Technical Assistance Group (TAG) of the Tax Administration Diagnostic Assessment Tool (TADAT) and the OECD VAT Global Forum. Previously, Mr. Alvarez served at the Revenue Policy Unit and the Tax Administration Service (SAT) of the Ministry of Finance of Mexico, and as a research associate at the Institutes for International Development of Harvard University and Duke University. He graduated from the Autonomous Institute of Technology of Mexico (ITAM) and the International Tax Program (ITP) at Harvard Law School.

**Ms. Emma Xiaoqin Fan, Director, Public Management, Financial Sector & Regional Cooperation Division, East Asia Department, ADB**



**Ms. Emma Xiaoqin Fan** is Director of the Public Management, Financial Sector, and Regional Cooperation Division (EAPF). Prior to joining EAPF, she was Regional Director for ADB's Pacific Liaison and Coordination Office. She has also worked as Head of ADB's Results Management Unit, as project team leader at the South Asian and Central Asian department, and as economist at the Economic Research Department. Before joining ADB, Emma worked at the Finance Department of Australia, New Zealand Institute of Economic Research and Lanzhou University in the People's Republic of China.).

**Mr. Farid Hasnaoui Mardassi**, Inter-Regional Adviser on International Tax Matters, Financing for Sustainable Development Office, United Nations Department of Economic and Social Affairs (UNDESA)



**Mr. Farid Hasnaoui** is Inter-Regional Adviser on International Tax Matters at the United Nations (UN). Before joining the UN, Mr. Hasnaoui worked at the Moroccan Ministry of Economy and Finance where he was in charge of International Taxation Monitoring Bureau and Advance Pricing Agreement. Mr. Hasnaoui has worked before at the International Bureau of Fiscal Documentation, the World Bank and the private sector.

Mr. Hasnaoui has a Ph.D in Law from Sorbonne University, LLM in international taxation from Leiden University and an MBA from Alakhawayn University.

Mr. Hasnaoui is also a laureate of the Hubert Humphrey fellowship program, a Fulbright program for mid-career leaders.

**Mr. Haruto Takimura**, Senior Deputy Director for International Tax Policy Division, Tax Bureau, Ministry of Finance, Japan



**Mr. Haruto Takimura** leads the tax team for international tax policy issues including cooperation with Development Partners on DRM issues. He is also working on domestic legislation reforms in the area of international taxation as well as international cooperation for broad tax matters. Previously he has worked on policy making in the area of international finance, including as an economist at the IMF. He has Master of International Affairs from Columbia University, School of International Affairs, and B.S. in Mathematics from Tokyo University.

**Mr. John Versantvoort**, Head of the Office of Anticorruption and Integrity, ADB



**Mr. John Versantvoort** is the Head of the Office of Anticorruption and Integrity (OAI) at Asian Development Bank (ADB) since December 2017. OAI leads the anticorruption and integrity initiatives of the bank, including investigation of integrity violations, design and implementation of preventive and remedial measures, and awareness raising and capacity building support. John joined ADB as a lawyer in the Office of the General Counsel in April 2007, where he took on progressive levels of technical and managerial responsibility. Prior to joining ADB, he established a legal practice in Japan for Benelux law and tax advisory firm Loyens & Loeff (2001-2006) and practiced law in the Netherlands for Loyens & Loeff and law firm Allen & Overy (1995-2001). John has obtained a Master of Laws degree (East-Asian law) from University of London, and a Master of Laws degree (Dutch civil

law) and Master of Arts degree (Japanese studies) from University of Leiden, the Netherlands.

### Mr. Juan Toro, Deputy Director, Fiscal Affairs Department (FAD), International Monetary Fund



**Mr. Juan Toro** is Deputy Director of the IMF's Fiscal Affairs Department, where he previously was Assistant Director in charge of the IMF's revenue administration technical assistance (TA) to Europe, Asia, Middle East, and Central Asia. He has led and participated in IMF TA missions in taxation in more than 40 countries and has authored and contributed to several analytical papers in taxation. Before joining the IMF in 2007, he was the Commissioner of the Chilean Tax Administration (Servicio de Impuestos Internos, SII) from 2002 to 2006, and held several managerial positions at the SII in previous years. In 2004, he received the Wharton-Infosys Business Transformation Award for leading the online tax administration model in Chile. His experience in the private sector entails managerial positions and member of board of directors in Chilean companies. He graduated as Civil Industrial Engineer and earned a master's degree in Economics and Management at the University of Chile.

### Mr. Kiyoshi Nakayama, Advisor, FAD, IMF



**Mr. Kiyoshi Nakayama** is Advisor in the Fiscal Affairs Department of the International Monetary Fund since 2007. He has worked mainly on technical assistance in tax policy and tax administration and led many technical assistance missions to Asian and African countries. Before joining the Fund in 2007, he was Professor of Tax Law at Graduate School of Business Science, University of Tsukuba, Tokyo. He had been with the National Tax Agency, Japan, at the divisions of VAT, Small and Medium Corporations, Large Taxpayer Office, International Examination (Director), and Mutual Agreement Procedures (Director, Competent Authority), and with the Japan's Ministry of Finance at the International Tax Policy Division as a tax treaty negotiator.



## Mr. Marcello Estevão, Global Director, Macroeconomics, Trade & Investment



**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, Fiscal Affairs Department, IMF



**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.



**Mr. Oliver Schwank**, Senior Economic Affairs Officer, United Nations Department of Economic and Social Affairs (UNDESA)



**Mr. Oliver Schwank** is a Senior Economic Affairs Officer in the Financing for Development Office of the Department of Economic and Social Affairs of the United Nations. He is part of the policy analysis team that leads the substantive follow-up to the Addis Ababa Action Agenda on Financing for Development and focuses on development cooperation and international public finance, debt sustainability and science, technology and innovation issues in particular. Prior to his current role, he held various positions in the Secretariat of the United Nations, including being part of the writing team of the World Economic and Social Survey, a flagship UN publication, and in the Office of the Special Advisor on Africa. He also was a consultant with the United Nations Industrial Development Organization and a lecturer in development economics at the Vienna University of Economics and Business and at the University of Vienna. He holds a Doctorate in Economics from the Vienna University of Economics and Business and has published widely.

**Ms. Pande Putu Oka Kusumawardani**, Acting Director Center for State Revenue Policy, Fiscal Policy Agency, Ministry of Finance, Indonesia



**Ms. Pande Putu Oka Kusumawardani** is currently the Acting Director Center for State Revenue Policy, Fiscal Policy Agency, Ministry of Finance of the Republic of Indonesia. She has been dealing with international tax issues since 2010. Prior to her carrier in Fiscal Policy Agency, she worked for the Directorate General of Taxes-MOF Indonesia. She completed her bachelor's degree from the Economic Faculty, University of Indonesia. She obtained her Master of Finance degree from the University of Indonesia in 2004 and obtained her Master of Public Policy degree from Hitotsubashi University, Tokyo-Japan in 2009.

**Mr. Peter Mullins**, Tax Policy Consultant and former Deputy Division Chief, Tax Policy Division, FAD, IMF



**Mr. Peter Mullins** was a Deputy Division Chief with the Tax Policy Division of the Fiscal Affairs Department of the IMF in Washington, D.C. Peter has extensive experience in tax policy and tax law, having been involved in the area for more than 25 years. Peter has provided advice to more than 40 countries on a range of tax policy issues including corporate tax, personal tax, VAT, international tax issues, natural resources taxation and property taxes. Prior to joining the IMF in 2005, Peter was the General Manager of the Business Tax division in the Australian Treasury. He has worked in both the private and public

sectors, including many years as a senior official in the Australian Tax Office.

**Dr. Pinaki Chakraborty**, Director, National Institute of Public Finance and Policy (NIPFP), India



**Dr. Pinaki Chakraborty** is the Director, National Institute of Public Finance and Policy New Delhi. Prior to this, he was the Chief-Social Policy-UNICEF, and the Chief of Field Office-UNICEF Kerala and Tamil Nadu. Since 2008, he has been Professor at the National Institute of Public Finance and Policy, New Delhi. He served as a Member, Advisory Council to the Fifteenth Finance Commission of India; Member-Secretary, Committee on Fiscal Statistics appointed by the National Statistical Commission in 2017; Chairman, Kerala Public Expenditure Review Committee-a statutory committee appointed by the Government of Kerala; and Research Associate, Levy Economics Institute, New York. From May 2013 to December 2014, Chakraborty served as Economic Adviser to the 14th Finance Commission of India, heading the Economic Analysis and Technical Coordination Division of the Commission. He also served as a Member of the Third Union Territory Finance Commission, appointed by the Ministry of Home Affairs, and as a Consultant to the Eleventh Finance Commission of India.

**Mr. Rubino Sugana**, Lead Advisor (Revenue Thematic Area), PROSPERA—Australia-Indonesia Partnership for Economic Development



**Mr. Rubino Sugana** has spent more than 20 years working as an adviser on tax policy and administration reform to both central and local governments in developing countries across South and Southeast Asia, West and East Africa, the Middle East, Eastern Europe, South America and the Caribbean. Prior to joining Prospera, he worked for the ADB, World Bank, Duke Center for International Development, and Harvard Institute for International Development, as well as an independent consultant working for bilateral donor agencies.

**Mr. Ruud De Mooij**, Advisor, Fiscal Affairs Department (FAD), International Monetary Fund



**Mr. Ruud De Mooij** is an advisor in the International Monetary Fund's Fiscal Affairs Department, where he previously headed the Tax Policy Division. He has extensive experience in providing capacity development on tax policy issues in over 25 countries, including on medium-term revenue strategies. Before joining the International Monetary Fund, De Mooij was a Professor of Public Economics at Erasmus University in Rotterdam. He has published extensively on tax

issues, including in the American Economic Review and the Journal of Public Economics. De Mooij is also a research fellow at the University of Oxford, the University of Bergen, ZEW in Mannheim, and a member of the CESifo network in Munich.

### **Dr. Sebastian James, Senior Economist, FPSGU, MTI GP, World Bank Group**



**Dr. Sebastian James** is a Senior Economist with the Fiscal Policy and Sustainable Growth Unit. Apart from Taxation, he has worked in cross-cutting areas with Investment Policy and Special Economic Zones. He has advised over 25 countries on the design of their tax policy and tax administration with an emphasis on improving their investment climate. He is a former Indian Revenue Service officer and held senior positions in India's Tax Administration and Tax Policy between 1996 and 2002. In 2003, he completed the International Tax Program from Harvard Law School and subsequently completed his Master's in Public Administration in 2004 and Ph.D. from Harvard University in 2007 with his research focusing on Tax Policy and Tax Administration in developing countries.

### **Mr. Shabbir Ahmed, Director of Tax Intelligence & Investigation, Coordinator of Transfer Pricing, National Board of Revenue, Bangladesh**



**Mr. Shabbir Ahmed** is a Director of tax intelligence and investigation and the Coordinator of transfer pricing at the National Board of Revenue (NBR) Bangladesh. He served as the First Secretary of tax policy and a Deputy Commissioner of Taxes at NBR prior to his present position. He is a regular member of tax treaty negotiation team of NBR.

Mr. Ahmed obtained master's degree in Economics from Yamaguchi University, Japan and master's degree in Accounting from the University of Dhaka, Bangladesh. He has also received education and training on Sustainable Development, Fiscal Economics, Tax intelligence and Investigation at different institutions.

Mr. Ahmed authored a number of papers and reports on taxation, and presented papers in national and international seminars and conferences. He teaches courses on Economics and Taxation and speaks on tax policy and transfer pricing issues at different universities and institutions.

Mr. Ahmed has been the part of a number of NBR's reform initiatives in the areas of tax policy, digital transformation and compliance.

Mr. Ahmed is a recipient of NBR Integrity Award.

**Mr. Truong Ba Tuan, Deputy Director General of Tax Policy Department, Ministry of Finance, Viet Nam**



**Mr. Truong Ba Tuan** is Deputy Director General of the Tax Policy Department (TPD), Ministry of Finance of Viet Nam. He has more than 20 years of experience working as a policy maker in the Ministry of Finance in various positions. Prior to joining the Tax Policy Department in late 2020, he was Vice - President of the National Institute for Finance, a think tank of the Ministry of Finance of Viet Nam. His research interests focus on tax policy and on public expenditure management. He obtained his Bachelor of Commerce (Banking and Finance) from Curtin University (Australia) in 1997 and his Master of Commerce (Economics and Finance) also from Curtin University in 2006.

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**Mr. Towfiqul Islam Khan** is an Economist. He is the Coordinator of CPD's Independent Review of Bangladesh's Development (IRBD) programme. He has undertaken research and published in a number of areas including macroeconomic policies, fiscal policy and fiscal transparency, governance, financing for development, inclusive development and sustainable development goals (SDGs). Khan is currently a member of the 'SDG Working Team' constituted under the Prime Minister's Office, Government of Bangladesh. He is also a member of the 'SDGs NGO Sub-Committee' constituted under the NGO Affairs Bureau of Bangladesh. Khan received Australian Leadership Award (ALA) in 2008 to carry out his postgraduation academic degree at University of Melbourne, Australia. Khan also obtained his master's and bachelor's degrees in the area of Economics from Jahangirnagar University, Bangladesh.

**Dr. Tuan Minh Le, Lead Economist, The World Bank Group**



**Mr. Tuan Minh Le** is Lead Economist at the World Bank. He holds a Ph.D. in Public Policy from Harvard University. Prior to joining the World Bank, Dr. Le worked as consultant at the Public Finance Group, Harvard Institute for International Development, Harvard University, and was Assistant Professor of Economics at Suffolk University. He has engaged in a broad range of teaching, research, policy advisory consulting and operations on fiscal policy in all regions. His publication focuses on tax policy design, revenue administration, appraisal of development expenditures, and public investment management. Dr. Le was the author of numerous published papers and was the co-

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**Mr. Ulziibat Molomjamts**, Head of Tax Administration and International Tax Department of the General Department of Taxation, Mongolia



**Mr. Ulziibat Molomjamts** is the Head of Tax Administration and International Tax Department of the General Department of Taxation, Mongolia. Previously, he held several positions at the Financial Regulatory Committee of Mongolia, including the Head of Financial Education and Training Office and the Head of Insurance Department respectively, Mandatory Insurance Association, Customs General Department and the Mongol Bank.

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**Ms. Victoria Perry** is a Deputy Director in the Fiscal Affairs Department of the International Monetary Fund. Since joining the IMF in 1993, she has provided technical advice in tax policy and revenue administration to numerous countries in all regions. From 2002 to 2008 she served as Division Chief for Revenue Administration in FAD, and from 2008 until June 2016, she was Division Chief of Tax Policy. She is a co-author of the book "The Modern VAT," published by the IMF in 2001. Prior to joining the IMF, Ms. Perry previously practiced tax law with the Boston law firm of Wilmer Hale. She is Past President of the National Tax Association, and is also a past president of the American Tax Policy Institute, past Chair of the Value Added Tax Committee of the American Bar Association Section of Taxation, and serves on the Board of the International Institute of Public Finance. She received her J.D. from Harvard Law School and her B.A. from Yale University in economics and philosophy.

**Mr. Vivek Johri, Member, Tax Policy and GST, Central Board of Indirect Taxes and Customs, Government of India**



**Mr. Vivek Johri** joined the India Revenue Service in 1985. He is currently working as Member in charge of Goods and Services Tax & Tax Policy in the Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India. As such, he has a work experience of thirty-five years at different levels in India's federal tax administration. Of this, he has spent 15 years with Tax Research Unit that formulates tax policy both for Customs and other indirect taxes and has been closely associated with tax reforms since their inception in India in 1991. He has been involved in the formulation of tax proposals for as many as 16 Union Budgets.

He has also worked as Minister (Customs) at the Permanent Mission of India to WTO and has vast experience in trade and tariff negotiations. Prior to his current assignment, he worked as Principal Chief Commissioner of Customs at Mumbai where he piloted many initiatives on Ease of Doing Business resulting in a marked improvement in India's Trading Across Border rankings. He was awarded the President's Medal for exceptionally meritorious service in the year 2000.

Mr. Johri graduated in Economics from the University of Delhi. He holds an MBA degree from Swinburne University of Technology, Melbourne, Australia.