



PCT-ADB MTRS Workshop:

Medium-Term Revenue Strategies to Support Recovery and Development for Small States in Asia and the Pacific

PROGRAM & CONCEPT NOTE

25-26 August 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.¹

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 small economies in Asia and the Pacific. 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.

¹ 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 **25-26 August 2021 at 10:00 a.m.-12:30 p.m. Philippine Standard Time (PST) on Zoom.**
- 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 ADB 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 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 Short- and Medium-Term Challenges Wednesday, 25 August 2021

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

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

Welcoming Remarks

Mr. Vitor Gaspar, Director, Fiscal Affairs Department (FAD), International Monetary Fund (IMF)

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

10:10-10:35 a.m.
(Philippine
Standard
Time)

Introduction and Setting the Stage

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:

Mr. James A. Brumby, Senior Advisor, Governance Global Practice, Equitable Growth, Finance & Institutions VP, World Bank Singapore

Presenter:

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

Q&A with the audience

10:35 – 10:45 a.m.
(Philippine
Standard
Time)

BREAK

10:45-11:20 a.m.
(Philippine
Standard
Time)

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. Panelists will share their experiences and talk about how tax measures might change in the coming years.

Chair:

Mr. David Kloeden, Program Director, Pacific Financial Technical Assistance Centre (PFTAC)

Speakers:

The Honorable Aiyaz Sayed-Khaiyum, Attorney-General, Minister for Economy, and Minister Responsible for Climate Change, Fiji

The Honorable Tevita Lavemaau, Minister for Finance, Revenue and Customs, Tonga

Q&A with the audience

11:20-11:55 a.m.
(Philippine
Standard
Time)

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. Ananya Basu, Director, Social Sectors and Public Sector Management Division, Pacific Department, ADB

Speakers:

Mr. Andrew Blackman, Senior Economist, Macroeconomic, Trade & Investment Global Practice, World Bank

Mr. Fathuhulla Jameel, Commissioner General of Taxation, Maldives Inland Revenue Authority

Mrs. Natalia Aristizabal Mora, Inter-regional Advisor on Financing for Sustainable Development, United Nations Department of Economic and Social Affairs (UNDESA)

Q&A with the audience

11:55 a.m.-12:30
p.m.
(Philippine
Standard
Time)

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. James A. Brumby, *Senior Advisor, Governance Global Practice, Equitable Growth, Finance & Institutions VP, World Bank Singapore*

Mr. Ruud de Mooij, *Advisor, FAD, IMF*

Mr. Viet Anh Nguyen, *Senior Public Sector Specialist, Governance Global Practice, World Bank*

Mr. Vincent Koukpaizan, *Senior Economist, Revenue Administration Division 1, FAD, IMF*

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 for Small States in Asia and the Pacific

Thursday, 26 August 2021

10:00-10:05 a.m.
(Philippine
Standard Time)

Housekeeping and Recap of Day 1 by MC

Ms. Ceren Ozer, Program Manager, The PCT Secretariat

10:05-10:40 a.m.
(Philippine
Standard Time)

Introduction and Setting the Stage

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

Chair:

Mr. Daniel Alvarez, Senior Public Sector Management Specialist, Fiscal Policy and Sustainable Growth Unit, MTI GP, World Bank

Presenter:

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

Q&A with the audience

10:40-11:15 a.m.
(Philippine
Standard Time)

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. Debra Adams, Division Chief, Revenue Administration Division 1, FAD, IMF

Speakers:

Mr. Sebastian James, Senior Economist, Fiscal Policy and Sustainable Growth Unit, MTI GP, World Bank

Mr. Xavier Mitchell, CEO, Revenue Management (Tax and Customs), Ministry of Finance and Economic Management, Cook Islands

Q&A with the audience

11:15-11:50 a.m.
(Philippine
Standard Time)

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:

The Honorable Kaleb Udui, Jr., *Minister of Finance, Palau*

The Honorable Lyonpo Namgay Tshering, *Minister of Finance, Bhutan*

Mr. Robin Oliver, *Director, Olivershaw Ltd (a New Zealand chartered accounting firm and specialist tax advisor)*

Q&A with the audience

11:50 a.m.-12:25
p.m.
(Philippine
Standard Time)

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. David Kloeden, *Program Director, Pacific Financial Technical Assistance Centre (PFTAC)*

Mr. Go Nagata, *Public Management Specialist, Sustainable Development and Climate Change Department, ADB*

Mrs. Koni Ravono, *Head of Secretariat, Pacific Islands Tax Administrators Association (PITAA)*

Mr. Matthew Harding, *Director of the Economic Policy and Programming Section, Office of the Pacific, Australian Department of Foreign Affairs and Trade*

Q&A with the audience

**12:25-12:30 p.m.
(Philippine
Standard Time)**

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

BIOGRAPHIES (in alphabetical order)

The Honorable Aiyaz Sayed-Khaiyum, Attorney-General, Minister for Economy, and Minister Responsible for Climate Change, Fiji



The Honorable Aiyaz Sayed-Khaiyum is the Fijian Attorney-General, Minister for Economy, and Minister responsible for Climate Change.

The Attorney-General is a global proponent for climate adaptation and increasing access to climate finance. His driving philosophy --that development finance equates to climate finance -- has propelled Fiji to the forefront of developing partnerships with the private sector to develop insurance and financial solutions to build climate resilience. The Attorney-General currently serves as a Commissioner on the Global Commission on Adaptation and is a panelist of the Stockholm International Peace Research Institute (SIPRI) Environment of Peace 2022 (EP 2022).

He oversaw the creation of a first-of-its-kind climate change unit in the Office of the Attorney-General to examine climate-related legal matters, such as how to protect the human rights of those displaced by climate impacts.

The Attorney-General holds a master's in law from the University of Hong Kong and a Bachelor of Arts in political science and development studies from the Australian National University. He is admitted to the Supreme Court of New South Wales and the High Courts of Australia and Fiji.

He lives in Suva with his wife, Ela, and their three young children – Ibrahim, Idris, and Imaan.

Ms. Ananya Basu, Director, Social Sectors and Public Sector Management Division, Pacific Department, ADB



Ms. Ananya Basu is currently the Director of Social Sectors and Public Sector Management Division of the Pacific Department. Previously, she was the Principal Economist at the Pacific Department (PAR) of the Asian Development Bank (ADB), working on public sector management operations in PAR, and with the economics team on the Asian Development Outlook and the biannual Pacific Economic Monitor publications.

She has also worked on strategy and policy issues in ADB, and was the Senior Advisor to ADB's Managing Director General during 2015–2016. Prior to joining ADB in 2012, she was a Senior Economist at the World Bank, based in the New Delhi Resident Mission, where she processed and implemented several policy-based operations in India, Bangladesh and Bhutan.

She has also worked with the World Bank's economics research department in Washington DC, on public finance and economic development. Ms. Basu has a PhD in Economics from Harvard University.

Ms. Andrew Blackman, Senior Economist, Macroeconomic, Trade & Investment Global Practice, World Bank



Mr. Andrew Blackman is a Senior Economist in the Macroeconomic, Trade & Investment Global Practice of the World Bank. Since 2017, he has delivered several policy-based operations and analytical pieces focused on the Pacific island countries. Previously, Mr. Blackman was an advisor to the Coordinating Minister for Economic Policy in Ecuador. He has also worked with the World Bank in Indonesia and the Africa region, as a research fellow in a Nigerian think tank, and with the Australia Treasury. Andrew holds a master's in public administration in international development (MPA/ID) from the Harvard Kennedy School.

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.

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.

Mr. David Kloeden, Program Director, Pacific Financial Technical Assistance Centre (PFTAC)



Mr. David Kloeden joined PFTAC in February 2017. Mr. Kloeden is an Australian national, and prior to coming to PFTAC served as Coordinator of CARTAC – the IMF’s Caribbean Regional Technical Assistance Center based in Barbados. With 20+ years as an IMF tax administration specialist, he has extensive Domestic Revenue Mobilization experience. He is a CPA, has an undergraduate degree in information technology and post graduate degrees respectively in financial management, tax law, and economics.

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). Ms. Adams 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. Ms. Adams has accumulated over 38 years of revenue administration experience. Before joining IMF headquarters, Ms. Adams 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. Ms. Adams 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. Ms. Adams obtained her master’s in public administration from the Harvard Kennedy School in 2004.

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. Fathuhulla Jameel, Commissioner General of Taxation, Maldives Inland Revenue Authority



Mr. Fathuhulla Jameel, FCCA and BSc. (Hons) Applied Accounting, is the Commissioner General of Taxation and leads the Maldives Inland Revenue Authority (MIRA) in the administration of the tax system of Maldives. He is a qualified chartered accountant with a wide range of experience in tax, auditing and accounting. Mr. Fathuhulla has served for over 10 years in the public sector, where he started his service in 2003 at the Department of Inland Revenue. From then till 2016, barring the 2 years for studies abroad, he served in the public service in several capacities. Mr. Fathuhulla worked his way up the ranks from his trainee post to the position of Director General of Audit and Investigation of MIRA. During his tenure at MIRA, from its establishment in 2010, he served not only as the head of Audit, but also served in technical capacity on several internal and external committees. He was an integral part of the team that first worked to introduce a tax system in Maldives, and led several education and awareness efforts on tax from then.

In 2016, Mr. Fathuhulla transitioned into the private sector, where he worked as the Manager of Tax, Risk and Compliance at Dhiraagu. He held this post until he took up the helm of MIRA in October 2019. Mr. Fathuhulla brings his expertise from audit, tax and risk management background to the table in formulating regulations and policies that MIRA implements, and also brings this expertise in serving as a member of MIRA's Board of Directors.

Mr. Go Nagata, Public Management Specialist, Sustainable Development and Climate Change Department, ADB



Mr. Go Nagata is a Public Management Specialist. His current role supports ADB's technical assistance to governments in Asia and the Pacific in enhancing domestic resource mobilization. Before joining ADB in 2019, he had engaged with International taxation projects including bilateral tax treaties, Exchange of Information on tax matters and Base Erosion and Profit Shifting initiatives, in the Ministry of Finance and National Tax Agency Japan since 2011.

Mr. James A. Brumby, Senior Advisor, Governance Global Practice, Equitable Growth, Finance & Institutions VP, World Bank Singapore



After four years as Director of the Governance Global Practice based in Washington DC, **Mr. James Brumby** took up a new role of Senior Adviser in 2020, located in Singapore. He has led the governance practice's global response on COVID-19, while continuing to work across the financial management and public sector families focused on bolstering public finance, taxation, public investment management and strengthening institutions. He has been engaged on public management and economic reform at state, national and international levels for several decades, having worked for the Treasury of the state of Victoria in Australia, the Treasury of New Zealand, the OECD, the IMF and since 2007, at the World Bank.

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.

The Honorable Kaleb Udui, Jr., Minister of Finance, Palau



The Honorable Kaleb Udui, Jr. is the new Minister of Finance for the Republic of Palau having been sworn-in to office on February 8, 2021. His public service began as the Chief of the Division of Budget and Management in the early 1990's. In the late 1990's, he served as the Financial Advisor to the Ministry and Manager for a UNDP project that covered Personnel, Tax, and Planning reforms. In the 2000's, Minister Udui worked in Banking and also served as the President of the National Development Bank of Palau. His private business activities have been in banking, energy consulting and in real estate. He has also served on various public and private Boards including Palau's Banking Supervisory Board and the Palau Chamber of Commerce.

Mr. Udui has a bachelor's degree in Finance and Economics from the University of Guam and a Master of Business Administration from the University of Hawaii.

Mrs. Koni Ravono, Head of Secretariat, Pacific Islands Tax Administrators Association (PITAA)



Mrs. Koni Ravono is the Head of Secretariat at the Pacific Islands Tax Administrators Association (PITAA).

The Honorable Lyonpo Namgay Tshering, Minister of Finance, Bhutan



The Honorable Lyonpo Namgay Tshering is Bhutan's Minister of Finance, who formally took charge of the Ministry in November 2018. Prior to joining politics, the Honorable Minister Lyonpo served as the project coordinator of the World Bank and Global Fund Project and as the Planning Officer and Program Manager in the Ministry of Health. He holds a master's in public health policy from Chulalongkorn University of Thailand.

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. Ms. Cotton has advised numerous countries on tax administration reforms including developing and implementing medium term revenue strategies.

Mr. Matthew Harding, Director of the Economic Policy and Programming Section, Office of the Pacific, Australian Department of Foreign Affairs and Trade



Mr. Matthew Harding is currently the Director of the Economic Policy and Programming Section in the Department of Foreign Affairs and Trade's Office of the Pacific. In this role, Mr. Harding oversees the implementation of the Pacific COVID-19 Response Package, management of DFAT's partnerships with Multilateral Development Banks in the Pacific and funding to the IMF's Pacific Financial Technical Assistance Centre. Before commencing this role, Mr. Harding managed DFAT's regional economic growth and trade portfolio in the Pacific and was the Counsellor for the DFAT's Governance for Growth Program in Vanuatu from 2013-017. Mr. Harding joined AusAID in 2009 and worked in several roles including as an economic adviser and senior economist in AusAID's Pacific Division. Prior to joining AusAID, he worked for the Centre for International Economics, a Canberra based economics consultancy.

Mrs. Natalia Aristizabal Mora, Inter-regional Advisor on Financing for Sustainable Development, United Nations Department of Economic and Social Affairs



Mrs. Natalia Aristizabal Mora is an Inter-regional Advisor on Financing for Sustainable Development in the UN Department of Economic and Social Affairs (UN DESA), where she is coordinating the capacity development activities related to the design and implementation of Integrated National Financing Frameworks (INFFs). Before joining UN DESA in March 2021, she worked as a consultant for the World Bank Group, the UN, the IMF, and the IADB, providing technical assistance to several countries in the LAC region, Asia and Africa on DRM and international taxation. Prior to that, she served for 8 years as special advisor to the Director General of the Colombian Tax Administration Agency (DIAN), where she was in charge of the

international taxation work and participated in the preparation of various tax reform bills. Between July 2017 and June 2021, Mrs. Aristizabal Mora was a member of the UN Tax Committee of Experts and coordinated its Subcommittee on Environmental Taxation.

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.

Mr. Robin Oliver, Director, Olivershaw Ltd (a New Zealand chartered accounting firm and specialist tax advisor)



Mr. Robin Oliver worked on tax policy in the New Zealand Treasury until 1987 and then worked with the accountancy firm KPMG. He was a partner of McLeod Lojkin Associates (a specialist tax advisory firm) and then Arthur Andersen until his appointment to Inland Revenue in 1995. He was appointed a member of the New Zealand government's 1988 Consultative Committee on the Taxation of Superannuation and Life Insurance. He was on the Secretariat of the Consultative Committee on the Taxation of Income from Capital (1989-91). As Deputy Commissioner of Inland Revenue in charge of tax policy, Mr. Oliver oversaw all New Zealand tax reviews and legislation (1995-2011).

Throughout his term as Deputy Commissioner, Mr. Oliver headed New Zealand's team negotiating double tax agreements and represented New Zealand at the OECD's Committee on Fiscal Affairs. He became Deputy Chairman of that Committee.

In 2009, Mr. Oliver was appointed by the Secretary General of the United Nations to the UN Committee of Experts on International Tax Co-operation. He held that position until 2012. In his term as a member of that Committee, Mr. Oliver managed and oversaw the drafting and publication of the UN's revised Model Tax Convention. He has also been a member of the International Monetary Fund's expert group on taxation. As Deputy Commissioner of Inland Revenue Mr. Oliver was a

member of the New Zealand Inland Revenue Executive Board and subsidiary bodies overseeing the strategic direction and management of the department. This often involved overseeing the integration of substantial IT investments with business change initiatives.

Mr. Oliver has been involved in development assistance work in his roles at the New Zealand Inland Revenue Department, OECD and United Nations. He worked on a report for the IMF on the Chinese tax system and was co-author of a report evaluating the outcomes of assistance on taxation reform in the Pacific for the New Zealand Ministry of Foreign Affairs and Trade – Evaluation of taxation reform in the Pacific, 31 March 2014.

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.

The Honorable Tevita Lavemaau, Minister for Finance, Ministry of Finance, Tonga



The Honorable Tevita Lavemaau is the Minister for Finance and Minister for Revenue and Customs since 2019. Previously, he served as Minister for Finance from 2017 to 2019 and Minister for Revenue and Customs in 2014-2017. Minister Lavemaau was an elected member of the Parliament from 2014 to 2017. He was a financial consultant for the private and public sector from 2015 to 2017. Previous positions that Minister Lavemaau include Finance Manager of Tonga Cooperatives Foundation (2001), Commissioner of Revenue (CEO) of Tonga Revenue Department, Accountant General (CEO) (1995) and Deputy Accountant General (Deputy CEO) (1990) at Tonga Treasury Department, and Principal Auditor of Tonga Audit Department (1983). He holds a B. A. in Accounting and Economics from University of the South Pacific, Fiji, and Post Graduate Diploma in Accounting and Master Financial Management from Central Queensland University, Australia. Minister Lavemaau is married and has 4 sons and 2 daughters.

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. Viet Anh Nguyen, Senior Public Sector Specialist, Governance Global Practice, World Bank



Mr. Viet Anh Nguyen is an experienced professional in public sector governance, with solid technical skills in tax and regulatory reforms, and over 15 years working with the Prime Minister's Office of the Government of Vietnam, USAID, and the World Bank. He worked both inside and outside the government to deliver reform initiatives and build government officials' capacity to sustain the reforms. He leads high profile Bank's operations and technical assistance activities, supporting countries across the Mekong, the Pacific, and Central Asia to design and implement tax policy and tax administration reforms. Mr. Nguyen is a member of the World Bank's Governance Global Practice's Global Solution Group on Domestic Revenue Mobilization (DRM).

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Mr. Vitor Gaspar, a Portuguese national, has been Director of the Fiscal Affairs Department of the International Monetary Fund since 2014. Prior to joining the IMF, he was a Special Adviser at Banco de Portugal. He served as Minister of State and Finance of Portugal during 2011–13. He also held a number of positions in European institutions. Notably, he was director general of research at the European Central Bank from 1998–2004. Mr. Gaspar holds a Ph.D. and a post-doctoral agregado in Economics from Universidade Nova de Lisboa; he graduated from Universidade Católica Portuguesa.

Mr. Xavier Mitchell, CEO, Revenue Management (Tax and Customs), Ministry of Finance and Economic Management, Cook Islands



Mr. Xavier Mitchell is currently the CEO of Revenue Management (Tax and Customs) at Ministry of Finance and Economic Management of Cook Islands.