



PCT-ATAF MTRS Workshop:

**Medium-Term Revenue Strategies to
Support Recovery and Development
in Africa**

PROGRAM & CONCEPT NOTE

**18-19 May, 2021
2:00-4:30 p.m. SAST**

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 [African Tax Administration Forum \(ATAF\)](#) are jointly planning a two-day workshop on the MTRS for countries in Africa. 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-ATAF MTRS Workshop will be held on **18-19 May 2021** from **2:00-4:30 PM SAST (South African Standard Time) on Zoom**.
- Simultaneous interpretation will be provided in English, French and Portuguese.

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.

Target Audience

This workshop is aimed at senior officials of African 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. The workshop is open to all African countries.

Senior representatives of the PCT Partners (IMF, OECD, UN and World Bank), ATAF leaders, development partners and other 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 African 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 Tuesday, 18 May 2021

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

2:00-2:10 PM

Welcoming Remarks ([Replay](#))

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

Mr. Logan Wort, Executive Secretary, African Tax Administration
Forum (ATAF)

2:10-2:30 PM

**Introduction and Setting the Stage
([Replay](#)) (Presentation: [EN](#) – [FR](#) – [PR](#))**

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, FAD, IMF

Q&A with the audience

2:30-3:05 PM

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. Ben Dickinson, *Head of the Global Relations and Development Division, Centre for Tax Policy and Administration, OECD*

Speakers:

Mr. Denis Mukama, *Deputy Commissioner for Research & Planning Department, Revenue Authority, Rwanda*

Mr. Johnstone Makhubu, *Chief Revenue Officer, South African Revenue Service*

Prof. Riel Franzsen, *Director of the African Tax Institute & The South African Research Chair in Tax Policy and Governance, University of Pretoria, South Africa*

Q&A with the audience

3:05-3:15 PM

BREAK (10 min)

3:15-3:50 PM

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. Mary Baine, *Director, Tax Programmes, African Tax Administration Forum (ATAF)*

Speakers:

Mr. Jean Kone, *Coordinator of the MTRS Execution Unit, Ministry of Finance and Budget, Senegal*

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

Dr. Rose Ngugi, *Executive Director, Kenya Institute for Public Policy Research and Analysis (KIPPRA), Kenya*

Q&A with the audience

3:50-4:25 PM

Panel 3: When is a revenue strategy an MTRS?

This session will discuss how the MTRS approach compares with other strategies adopted by countries. Panelists will discuss the approach from their institution's perspective and will share experiences from countries implementing MTRS. It will discuss the value of adopting an MTRS for countries and what is required for it to be effective.

Chair:

Mr. Sanjeev Gupta, *Senior Policy Fellow, Center for Global Development (CGD)*

Speakers:

Mr. Ben Dickinson, *Head of the Global Relations and Development Division, Centre for Tax Policy and Administration, OECD*

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

Mr. Moses Misach Kajubi, *Senior Public Sector Specialist, Fiscal Policy and Sustainable Growth Unit (FPSGU), Macroeconomics, Trade and Investment Global Practice (MTI GP), World Bank*

Q&A with the audience

4:25-4:30 PM

Concluding Remarks & Key Takeaways by **Mr. Logan Wort**, *Executive Secretary, African Tax Administration Forum (ATAF)*

DAY 2: MTRS as A Way Forward in Africa

Wednesday, 19 May 2021

2:00-2:30 PM
(SAST)

Introduction and Setting the Stage ([Replay](#)) (Presentation: [EN](#) – [FR](#) - [PR](#))

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

Chair:

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

Presenter:

Ms. Katherine Baer, Assistant Director, Fiscal Affairs Department (FAD), International Monetary Fund

Q&A with the audience

2:30-3:05 PM

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. Hermann Orou Takou, Chief of Staff, Ministry of Finance and Economy, Benin

Dr. Sebastian James, Senior Economist, Fiscal Policy and Sustainable Growth Unit (FPSGU), Macroeconomics, Trade and Investment Global Practice (MTI GP), World Bank

Mr. Thomas Doe Nah, Commissioner General/CEO, Revenue Authority, Liberia

Q&A with the audience

3:05-3:15 PM

BREAK (10 Min)

3:15-3:50 PM

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. Navid Hanif, *Director of Financing for Sustainable Development Office, United Nations Department of Economic and Social Affairs (UNDESA)*

Speakers:

Mr. Corti Paul Lakuma, *Research Fellow, The Economic Policy Research Centre (EPRC), Uganda*

Mr. Modeste Mopa Fatoing, *Director-General of Taxation, Directorate General of Taxation, Ministry of Finance, Cameroon*

Mr. Ramy Mohamed, *Advisor on Tax Policy, Ministry of Finance, Egypt*

Q&A with the audience

3:50-4:25 PM

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. Berlin Msiska, *Revenue Administration Advisor, East Africa Regional Technical Assistance Center (EAST AFRITAC), IMF*

Ms. Laura Wilson, *Head of Tax, Foreign Commonwealth and Development Office (FCDO), UK*

Mr. Moses Kaggwa, *Director, Economics Affairs, Ministry of Finance, Planning and Economic Development, Uganda*

Q&A with the audience

4:25-4:30 PM

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

BIOGRAPHIES (in alphabetical order)

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. Ben Dickinson, Head of the Global Relations and Development Division, Centre for Tax Policy and Administration, OECD



Mr. Ben Dickinson is Head of the Global Relations and Development Division in the OECD's Centre for Tax Policy and Administration. In this role, he is responsible for ensuring developing countries participate in OECD tax standard-setting work and receive support to undertake implementation. Mr. Dickinson oversees the Tax Inspectors Without Borders initiative and the multilateral Global Relations Programme, which delivers capacity support through six Multilateral Tax Centres in Austria, Budapest, China, Korea, Mexico and Turkey. He also manages the BEPS capacity building project designed to support the implementation of the latest international tax standards in developing countries. Working with the IMF, UN and World Bank, Mr. Dickinson represents the OECD in the Platform for Collaboration on Tax. Mr. Dickinson joined the OECD in 2005 as Head of the Governance and Fragile States Unit in the Development Corporate Directorate, responsible for the Development Assistance Committee's work on economic governance, conflict, and security matters. He then established the OECD's horizontal work on taxation and development and illicit financial flows. Before joining the OECD, Dickinson worked for the U.K. government as a senior governance specialist in Kenya, Pakistan, Indonesia, Russia, and Ukraine. He holds a master's degree in Development Economics from the University of Manchester.

Mr. Berlin Msiska, Revenue Administration Advisor, East Africa Regional Technical Assistance Center (EAST AFRITAC), International Monetary Fund



Mr. Berlin Msiska, a national of Zambia, joined the Center in June 2017 as Revenue Administration Advisor. He has previously worked for the IMF in the same capacity in West Africa, based in Ghana; and later moved to AFRITAC South in Mauritius. Berlin is a former Commissioner General of the Zambia Revenue Authority where he also served as Commissioner Direct Taxes. Berlin has been Permanent Secretary in the Ministry of Finance and National Planning of Zambia. Berlin has extensive banking sector experience at the senior management level. In his free time, Berlin enjoys a game of golf and chess.

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. Corti Paul Lakuma, Research Fellow, The Economic Policy Research Centre (EPRC), Uganda



Mr. Corti Paul Lakuma is a Research Fellow in the macroeconomics department at the Economic Policy Research Centre. Mr. Lakuma is an established forecaster, economic model builder and adviser with more than a decade of service to government and international organizations. He has advised the Finance Ministry in Uganda on macroeconomic and fiscal policy, fiscal institutions, and revenue administration. He has worked on the Domestic Resource Mobilization Strategy for the medium term for Uganda, where he authored numerous diagnostic papers to inform the reform process. Most recently, Mr. Lakuma has been involved in the conduct of several firm-level surveys to establish the socio-economic impact of COVID-19 on the productivity of Uganda's employees, firms and industry. He holds an MSc in Economics with distinction at the University of Essex, United Kingdom and a BA in Social Science.

Mr. Daniel Alvarez, Senior Public Sector Management Specialist, Fiscal Policy and Sustainable Growth Unit (FPSGU), Macroeconomics, Trade and Investment Global Practice (MTI GP), World Bank Group



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. Denis Mukama, Deputy Commissioner for Research and Planning Department, Revenue Authority, Rwanda



Mr. Denis Mukama works for the Rwanda Revenue Authority (RRA) and is the Deputy Commissioner for Planning and Research Department. He has worked for the tax administration for 14 years now, rising through the ranks, having joined as a statistics officer. In his current post, Denis is responsible for overseeing the research domain of the institution, the statistics and ensuring they speak management needs, custody and review of tax policy as well as preparing, monitoring and reviewing the institutional corporate direction.

Denis is the designated representative of RRA, in conjunction with colleagues at the Ministry of Finance, responsible for developing Rwanda's Medium-Term Revenue Strategy (MTRS), a strategy that will provide a comprehensive journey for increasing tax revenues over the medium term, (next 3 years).

Denis is also a TADAT trained official in RRA and the coordinator of TADAT activities aimed at addressing gaps following previous country assessment. It is believed that implementation of these measures will not only make RRA more efficient as a tax administration but also improve voluntary compliance.

Mr. Johnstone Makhubu, Chief Revenue Officer, South African Revenue Service



Mr. Johnstone Makhubu is the Chief Revenue Officer at the South African Revenue Service (SARS) where he is a member of the executive committee and is responsible for the strategic orchestration of all revenue management activities. In his capacity as the Chief Revenue Officer, Johnstone is responsible for the planning and forecasting of tax revenues, conceptualizing and implementing revenue recovery initiatives, operational research as well as tracking and implementing compliance enhancing strategies.

Johnstone joined SARS in 2016; he has previously served as the revenue authority's Chief Procurement Officer as well as the Chief Financial Officer. Before joining SARS, Johnstone held various senior leadership positions in the Fast-Moving Consumer Goods (FMCG), Mining and Energy sectors within organizations such as Eskom, Tiger Brands, Unilever and Anglo American.

Johnstone's education includes a BSc (Engineering) from the University of Kwazulu-Natal, BCom and Master of Business Leadership from the University of South Africa.

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.

Ms. Katherine Baer, Assistant Director, Fiscal Affairs Department (FAD), International Monetary Fund



Ms. Katherine Baer is Assistant Director in the IMF's Fiscal Affairs Department. She has worked in the tax field for 34 years. Currently, she manages the division in FAD which provides technical assistance in tax and customs administration to more than 80 IMF member countries in the Western Hemisphere and Sub-Saharan Africa. During her career at the IMF, she has helped design and implement tax and customs reforms in Africa, Asia, Central Asia, Europe, and Latin America and the Caribbean, including in crisis countries. She has worked at the World Bank, where she began working on public finance reforms in Latin America, at the U.S. Treasury, where her focus was on tax policy reforms and tax compliance issues, and in the Mexican Tax Administration, where she directed the tax gap studies and helped design and implement a customs reform program. Ms. Baer has several publications in the field of tax administration and holds a Ph.D. from Cornell University.

Ms. Laura Wilson, Head of Tax, Foreign Commonwealth and Development Office (FCDO), UK



Ms. Laura Wilson leads the tax team at the Foreign, Commonwealth and Development Office. Previously she worked at HM Treasury working on EU negotiations and banking sector reforms following the financial crisis of 2008. Before that, she worked in the Prime Minister's Strategy Unit working for Gordon Brown and David Cameron.

Mr. Logan Wort, Executive Secretary, African Tax Administration Forum (ATAF)



Mr. Logan Wort is the Executive Secretary of the African Tax Administration Forum (ATAF), an African inter-governmental organization leading tax administration reform and facilitating the cooperation among tax administrations in mobilizing greater domestic resources and improving their effectiveness and efficiency. His responsibilities as Chief Executive include providing strategic leadership and managing the business of the organization. As Executive Secretary, he is the legal representative and chief accounting officer of ATAF. Under his stewardship, ATAF has inter alia produced the first study on Good Tax Governance in Africa, conducted a comprehensive Study on Reform Priorities of African Tax Administrations, launched the African Executive Master's degree in Taxation (EMT) Program, and delivered technical training to more than one thousand African tax officials through the ATAF

Capacity Development Program. Not only is Mr. Wort an ex officio member of the ATAF Council, he is inter alia also a member of the Consortium and High-Level Panel to Stem Illicit Financial Flows from Africa, and also serves on the OECD Task Force for Tax and Development. Other key deliverables include setting up a Technical Assistance Facility and the publication of the first African Tax Outlook (ATO).

Before taking up the position of ATAF Executive Secretary, he served as Group Executive at the South African Revenue Service, Deputy Director General at the South African National Treasury, Spokesman for the South African Finance Ministry and the Director of the Southern African Development Community (SADC) Finance and Investment Sector Coordinating Unit (FISCU).

Logan Wort was born in Cape Town, South Africa and holds a Bachelor of Arts degree in Political Science and Sociology, and a Master's degree in Public Administration from the University of the Western Cape.

Ms. Mary Baine, Director, Tax Programmes, African Tax Administration Forum (ATAF)



Ms. Mary Baine is the Director of Tax Programmes at the African Tax Administration Forum (ATAF). Her work includes the supervision of multiple technical assistance engagements that include, but are not limited to, VAT as a flagship tax, and multiple country programs featuring Transfer Pricing and Exchange of Information interventions in ATAF's Technical Assistance Program. Prior to this assignment, Ms. Baine served as the Permanent Secretary of the Ministry of Foreign Affairs and Cooperation of the Republic of Rwanda, and as Commissioner-General of the Rwanda Revenue Authority, having grown through the ranks of the different tax departments over 17 years.

Mr. Modeste Mopa Fatoing, Director-General of Taxation, Directorate General of Taxation, Ministry of Finance, Cameroon



Mr. Modeste Mopa Fatoing is the Director-General of Taxation at the Directorate General of Taxation, Ministry of Finance of Cameroon. Mr. Mopa is a senior tax inspector. He is a graduate of the Cameroonian National School of Administration as well as an alumnus of the National School of Administration of France. Former Resident Tax Administration Advisor to AFRITAC West Africa, he is the incumbent Director-General of Taxation in Cameroon since 2013.

Mr. Moses Kaggwa, Director, Economic Affairs, Ministry of Finance, Planning and Economic Development, Uganda



Mr. Moses Kaggwa is the Director of Economic Affairs in the Ministry of Finance, Planning and Economic Development. He joined the Ministry as an officer in the Tax Policy Department after completing his Bachelor of Law degree from Makerere University. He also obtained a Master of Law, majoring in tax from the University of Florida. He progressed to the rank of Commissioner Tax Policy where he has been instrumental in the reform of income taxation, excise taxation, VAT and customs duties. He was instrumental in the formulation of the Domestic Revenue Mobilization Strategy of Uganda. He is also involved in policy analysis.

Mr. Moses Misach Kajubi, Senior Public Sector Specialist, FPSGU, MTI GP, World Bank Group



Mr. Moses Misach Kajubi is a Senior Public Sector Specialist with the Fiscal Policy and Sustainable Growth Unit; previously, he was a Senior Public Sector Specialist with the Governance Department in Domestic Resource Mobilization. Prior to his work at the Bank, Mr. Kajubi was the Commissioner of Domestic Taxes with the Uganda Revenue Authority and the Commissioner of Internal Audit, Tax Investigations and Compliance. Mr. Kajubi completed his MBA at Heriot-Watt University and Bachelor of Commerce at Makerere University.

Mr. Navid Hanif, Director, Financing for Sustainable Development Office, United Nations Department of Economic and Social Affairs (UNDESA)



Mr. Navid Hanif is the Director of the Financing for Sustainable Development Office of the United Nations Department of Economic and Social Affairs (UNDESA). He joined UNDESA in 2001; until 2003, he was Senior Policy Advisor in the Division for Sustainable Development and member of the team for the World Summit on Sustainable Development held in Johannesburg in 2002. He later joined the office of the Under-Secretary-General for UNDESA and focused on departmental initiatives in various policy areas. He worked as the Chief of Policy Coordination Branch in the office for Economic and Social Council (ECOSOC) support from 2004 to 2009. In 2005, he was sent on a special one-year assignment to work as a Principal Officer in the Office of the United Nations Secretary-General. He worked there as a member of the team for the 2005 World Summit. In 2010, he was appointed as Head of the newly established DESA Strategic Planning Unit. He served as Director of the Office for ECOSOC Support and Coordination (June 2012 – February 2018).

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.

Prof. Riël Franzsen, Director of the African Tax Institute and The South African Research Chair in Tax Policy and Governance, The University of Pretoria, South Africa



Prof. Riël Franzsen is a professor and director of the African Tax Institute at the University of Pretoria, South Africa, where he also occupies the South African Research Chair in Tax Policy and Governance. He specializes in land and property taxation and more specifically property tax policy. In this regard, he has acted as a policy advisor for the International Monetary Fund, FAO-United Nations, World Bank, and various other entities in countries in Africa, Asia, the Caribbean and Europe. He has been a co-instructor for property taxation and decentralization courses on behalf of the IMF and the Lincoln Institute of Land Policy and presented a summer school on property taxation for the Network of Associations of Local Authorities in South-East Europe. He is co-editor and co-author of *Property Tax in Africa – Status, Challenges and Prospects*, published by the Lincoln Institute. This book provides the first comprehensive overview of property tax systems in African countries, focusing on property tax policy issues and administrative challenges.

Dr. Rose Ngugi, Executive Director, Kenya Institute for Public Policy Research and Analysis (KIPPRA)



Dr. Rose Ngugi is the Executive Director of the Kenya Institute for Public Policy Research and Analysis (KIPPRA). She is involved in providing technical guidance and capacity building on policy and strategy formulation to the Government of Kenya and other stakeholders, with the overall aim of contributing to the achievement of national development goals. Before then, she was a Senior Advisor in the Office of Executive Director, Africa Group 1, International Monetary Fund, Washington D.C. Dr. Ngugi has been a member of the Central Bank of Kenya Monetary Policy Committee and has vast teaching experience at the University of Nairobi, School of Economics.

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.

Mr. Sanjeev Gupta, Senior Policy Fellow, Center for Global Development (CGD)



Mr. Sanjeev Gupta is a senior policy fellow with research interests in fiscal policy in developing and resource-rich economies as well as in fragile states, aid, corruption, energy subsidies, digitalization and public finances, age-related spending, global health, and inequality. Previously, he was deputy director of the Fiscal Affairs Department of the International Monetary Fund (IMF) and has worked in its African and European Departments. Prior to joining the IMF, Gupta was a fellow of the Kiel Institute of World Economics, Germany; professor in the Administrative Staff College of India, Hyderabad; and Secretary of the Federation of Indian Chambers of Commerce and Industry.

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. Thomas Doe Nah, Commissioner General/CEO, Revenue Authority, Liberia



Mr. Thomas Doe Nah is the Commissioner-General of the Revenue Authority of Liberia. He is an experienced civil society actor and financial sector professional, who has worked and advocated for improved governance systems in post-conflict Liberia. He has over twenty-five years of experience in banking, non-governmental sector management and is an avid promoter of technology as a means of getting things done. Mr. Nah has been a promoter of good governance and access to information in public service through his work as Program Lead at the Carter Center, and Executive Director of the Center for Transparency and Accountability in Liberia (CENTAL), which he co-founded and is now the National Chapter of Transparency International (TI). He has worked in the Economic and Commercial Section at the United States Embassy in Monrovia and in that role contributed to the resuscitation of economic governance structures and institutions in post-war Liberia. He was actively involved with the impactful work of the multi-partner governance initiative – Governance Economic Management Assistance Program (GEMAP) and the establishment of the Liberia Extractive Industries Transparency Initiative (LEITI), which emphasized the necessity of a transparent and accountable regime in natural resource exploitation. He has been a leader in the commercial banking sector, serving in various capacities at the International Bank Liberia Limited (IBLL) and the Liberia Bank for Development and Investment (LBDI). While Commissioner General of the LRA, he is pursuing initiatives that would make the LRA people-centered with enhanced transparency, integrity, and professionalism in the collection of lawful revenues. Mr. Nah is a graduate of the University of Liberia, where he earned a Bachelor of Business Administration degree in Accounting and Economics and holds a Master of Public Administration from the Kennedy School of Government, Harvard University. He is married with three children.

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



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



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.