

**UNDESA CAPACITY DEVELOPMENT PROGRAMME
ON INTERNATIONAL TAX COOPERATION**

VIRTUAL WORKSHOP ON THE HANDBOOK ON CARBON TAXATION

30 November – 1 December 2020 – From 8:00 am to 12:00 pm EST (i.e. New York time)

Bios of Presenters and Facilitators



Natalia Aristizabal currently works as a consultant for the World Bank, the UN, the IMF, and the IADB, focusing on tax treaty policy and negotiation, exchange of information, and tax law reform. She is a member of the UN Committee of Experts on International Cooperation in Tax Matters, coordinating its Subcommittee of Environmental Taxation. From 2011 to 2018, she worked as an advisor to the Director General of the Colombian tax administration (DIAN), heading the tax treaty negotiation team and coordinating the taxation work carried out for the purposes of the accession of Colombia to the OECD. She previously worked as a tax practitioner for various law firms in Colombia.



Susanne Åkerfeldt has more than 25 years of governmental experience in managing projects on energy and environmental policy design. She has been instrumental in fine-tuning the design of the Swedish carbon tax since the 1990s as well as pursuing green tax reforms. Her current projects include the legal and practical feasibility of introducing a Carbon Border Adjustment Mechanism in the EU as an effective tool to avoid carbon leakage as well as securing EU state aid approvals of certain Swedish aid schemes compensating companies exposed to large turnover declines due to the Coronavirus outbreak. Susanne serves as Sweden’s lead EU negotiator on energy and climate taxation issues and has worked extensively to improve and coordinate the design of EU tax and state aid legislation to better reflect the Polluter Pays Principle and to encourage Member States to use environmental taxes. She is engaged in global climate policy within the framework of the UN, with a focus on creating better policies for emerging and developing economies, as well as within the World Bank Group’s Coalition of Finance Ministers for Climate Action. She is an expert member of the Subcommittee of Environmental Tax Issues under the UN Tax Committee and a lead drafter of core chapters in a forthcoming handbook on carbon taxation. Susanne has a LL.M. from the University of Uppsala and followed the standard Swedish step-by-step judicial career within the general court system before her career at the Ministry of Finance.



Elena Belletti is an energy and environmental economist specialised in green fiscal policy. Her main interests are the development of market-based instruments for environmental protection, and tackling the challenges of green financing; she regularly speaks at conferences and authors papers on those subjects. Ms. Belletti has been working at the Financing for Sustainable Development Office of the United Nations since 2015. Prior to joining the UN, she worked in the energy sector, first as a senior advisor on oil and gas negotiations, and later as a senior economist for a consulting firm. She was recently selected as one of the 35 Leaders of the Future by the 2020 World Tax Summit. Ms. Belletti holds a MSc in Economics from Bocconi University and an MPA in Environmental Science and Policy from Columbia University, where she was a SIPA Environmental Fellow.



Simon Black is a climate mitigation adviser in the IMF's Fiscal Affairs Department where he specializes in carbon taxation. Before joining the IMF he was a climate economist at the World Bank and at the UK's Foreign & Commonwealth Office. He also served as a climate negotiator and adviser on the UK delegation to the UNFCCC, where he helped shape and deliver the Paris Agreement. He holds a Master's degree in International Political Economy from the London School of Economics and a Master's degree in International Development from Harvard University, where he was a Frank Knox Fellow.



Tatiana Falcão is a fellow at Muenster University and a senior policy expert in international tax and environmental taxation. She is a member of the United Nations Subcommittee on Environmental Taxation, and a member of the Scientific Committee of the Africa Tax Research Network (ATRN) of the Africa Tax Administration Forum (ATAF). She was previously with the U.N. Environment Program and U.N. DESA, overseeing the work of the Committee of Experts in International Cooperation in Tax Matters. Her research focuses on the interface between international tax law and policy issues, with emphasis on the impact on emerging economies. Her book "A Proposition for a Multilateral Carbon Tax Treaty" was published by the IBFD in 2019. Tatiana is a columnist at Tax Notes International and a frequent contributor to Kluwer International Law Tax Blog. In 2019 Tatiana was named by the International Fiscal Association's Women in Tax Committee one of the top 40 women-lawyers who have shaped international taxation over the last 100 years. Tatiana is a graduate of the Vienna University of Economics and Business (AU, Ph.D.), the University of Cambridge (UK, LL.M) where she was the editor and treasurer of the Cambridge Law Review, and New York University (USA, LL.M). She obtained her Bachelor in Law at Universidade Candido Mendes (BRA), summa cum laude.



María Amparo Grau Ruiz holds a Chair on Financial and Tax Law, Complutense University of Madrid, and is Visiting Professor of Transnational Taxation, Northwestern University. Her books on international administrative cooperation in tax matters, and legislative coordination have received the IFA Mitchell Carroll Prize, the Spanish Royal Academy of Jurisprudence and Legislation Award, and the Prix Pierre Coppens-UCL. She leads the Research Group IUS-SustentaRSE ("Law for Sustainable Development: socially responsible tax, labor and administrative measures") and the Audit-S project ("Legal and financial significance of sustainability audit schemes through smart data management"). She has recently published the monograph "Financial activity for global sustainability".



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 Adviser 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. Hanif holds Masters in International Political Economy from Columbia University, New York and Masters in English Literature from Government College, Lahore.



Joy A. Kim is a Senior Economic Affairs, Economy Division, UNEP. She has been working in the area of macro-economic and environmental policies for over 20 years. Since she joined UNEP, she has been working on green economy policy. She is currently leading a 'fiscal policy for green economy' work at the Economy Division of UNEP. She is also a technical advisor for the Partnership of Action on Green Economy (PAGE), which support countries' green economy transition. Before joining UNEP, she worked as an economist/senior policy analyst at the Organisation for Economic Cooperation and Development (OECD) in Paris, supporting global negotiations on climate change and trade. She also worked at the United Nations University in Tokyo and the Tyndall Centre for Climate Change Research in the UK. She was also a leadership fellow at Harvard Kennedy School of Government. She holds a doctoral degree from the University of East Anglia in the UK.



Rodrigo Pizarro is an economist from the London School of Economics and holds a PhD from Stanford University with over 20 years' experience working on environmental issues. Currently he is a professor at the at the University of Santiago of Chile (USACH). He was the former Head of the Environmental Economics Division of the Ministry of the Environment of Chile (2014-2018), where he was responsible for developing the Chilean Sustainable Consumption and Production Program, developing the Chilean System of Environmental Accounts and designing and implementing the first Environmental Tax in Chile, among other major initiatives.



Kurt Van Dender is Head of the Business and International Tax Unit and the Tax and Environment Unit at the OECD's Centre for Tax Policy and Administration. Prior to joining the OECD Centre for Tax Policy and Administration, Kurt was the Chief Economist of the International Transport Forum, and Professor of Economics at the University of California at Irvine. He holds a Ph.D. in Economics from the University of Leuven in Belgium.

Bios of Presenters of Country Experiences

Canada - Scott Legree is an economist within the Excise group at the Department of Finance Canada, working primarily on the regulatory fuel change component of the federal carbon pollution pricing system. Prior to this position, he worked as a research economist within the Department, and also worked for several years in the private sector as a management consultant. Scott holds a doctorate in applied economics, and has published research on Canadian labour market and tax policy issues.



Colombia - Javier Sabogal Mogollón is a Corporate Environmental Manager at the Bogota Aqueduct and Sewer Company. He was advisor in the Colombian Ministry of Finance to support the consolidation of its sustainability agenda, which included economic instruments (carbon and plastic bag taxes). He coordinated the Colombian climate finance preparation program and assisted WWF Colombia as Green Economy Specialist. He also worked in the Ministry of Environment supporting the Green Markets Program and designing and implementing economic instruments. Javier has a Bachelor's degree in Industrial Engineering and a Master's degree in Environmental Economics from Universidad de Los Andes (Colombia) and a Master's Degree in Climate Change from University of East Anglia (UK).



Colombia - Germán Romero is Advisor to the Technical Vice Minister of the Ministry of Finance and Public Credit and a consultant to the IDB. He has more than 8 years of experience in the economics of climate change and has several publications on the subject. He has a Master's degree in Economics, where he has also been a professor in economic areas.

Colombia – Laura Ruiz, Ministry of Finance, Colombia



Singapore - Gan Rui Yun is an assistant manager at the National Climate Change Secretariat (NCCS), Prime Minister's Office Strategy Group, Singapore. He is part of the Economic Research team, which looks into strategic climate change issues that could have economic impact on Singapore. He also covers issues relating to carbon pricing, carbon markets and green growth. Prior to joining NCCS, he was a researcher focusing on international affairs and geopolitics. He graduated with a B.Eng in Mechanical Engineering and B.A. in Economics from Nanyang Technological University (NTU) in Singapore, and a M.Sc in Strategic

Studies from the S. Rajaratnam School of International Studies in NTU.



South Africa - Sharlin Hemraj is the Director for Environmental and Fuel Taxes within the Tax and Financial Sector Policy Division of the National Treasury. She joined the department in 2004 and assisted with the development of the Environmental Fiscal Reform Policy Paper and has extensive experience in the design of environmental taxes. Sharlin Hemraj also worked within the Public Expenditure Division of the National Treasury on environmental economics and public finance policy from 2012 to 2015. Her recent responsibilities have included the development of the carbon tax policy and coordinating the

World Bank Partnership for Market Readiness initiative for South Africa.