

## **Economic and Social Council**

### **Special Meeting on International Cooperation in Tax Matters**

*Virtual Meeting, 29 April 2021*

#### **SPEAKER BIOGRAPHIES**

#### **OPENING**

##### **Chair:**

H.E. Munir Akram, President of the Economic and Social Council; Ambassador and Permanent Representative of Pakistan to the United Nations

##### **Opening Remarks:**

- H.E. Munir Akram, President of the Economic and Social Council; Ambassador and Permanent Representative of Pakistan to the United Nations
- Ms. Carmel Peters, Co-Chairperson, United Nations Committee of Experts on International Cooperation in Tax Matters; and Policy Manager, Inland Revenue, New Zealand
- Mr. Eric Nii Yarboi Mensah, Co-Chairperson, United Nations Committee of Experts on International Cooperation in Tax Matters; and former Assistant Commissioner, Revenue Authority, Ghana
- Mr. Liu Zhenmin, Under-Secretary-General for Economic and Social Affairs, United Nations

##### **Keynote Speaker:**

Prof. Annet Wanyana Oguttu, Department of Taxation, African Tax Institute, University of Pretoria



##### **H.E. Mr. Munir Akram**

His Excellency Munir Akram was elected seventy-sixth President of the Economic and Social Council on 23 July 2020. Ambassador Akram is currently the Ambassador and Permanent Representative of Pakistan to the United Nations in New York. Ambassador Akram assumed his position as Permanent Representative of Pakistan to the United Nations, with the rank of Ambassador Extraordinary and Plenipotentiary, on November 1, 2019. Ambassador Munir Akram previously served as Pakistan's Ambassador and Permanent Representative to the United Nations in New York for six years between 2002 and 2008, after serving as Ambassador and Permanent Representative to the United Nations in Geneva for seven years from 1995 to 2002.



### **Mr. Eric Nii Yarboi Mensah**

Mr. Eric Nii Yarboi Mensah is Assistant Commissioner in charge of Legal Affairs and International Taxation Agreements at the Ghana Revenue Authority. He previously was Legal Officer, Ghana Revenue Authority. Mr. Mensah has a Bachelor's Degree in Sociology and Political Science, University of Ghana, a Qualifying Certificate in Law, Ghana School of Law and a Certificate in Business Tax and Modernising Tax Administration, University of Pretoria, South Africa.



### **Ms. Carmel Peters**

Ms. Carmel Peters is Policy Manager, Inland Revenue, New Zealand. Her previous positions include Senior Policy Analyst and Senior Policy Advisor at Inland Revenue, New Zealand. She also was Senior Associate at Rudd Watts & Stone law firm. Ms. Peters holds a Master's Degree in Law (Taxation), New York University, USA and a Bachelor's Degree in Law, Victoria University of Wellington, New Zealand.



### **Mr. Liu Zhenmin**

Appointed on 26 July 2017, Mr. Liu Zhenmin of China serves as the Under-Secretary-General for Economic and Social Affairs. Prior to his appointment, Mr. Liu was Vice-Minister for Foreign Affairs of China since 2013. Among his various diplomatic assignments, he served as Ambassador and Permanent Representative, Permanent Mission of the People's Republic of China to the United Nations Office at Geneva and Other International Organizations in Switzerland (2011-2013). Mr. Liu brings to the position more than 30 years of experience in the diplomatic service, with a strong focus on the promotion of bilateral, regional and global issues. He was deeply involved for 10 years in climate change negotiations including the conclusion of the Kyoto Protocol and the Paris Agreement. He also widely participated in the international activities on the protection of our planet including Antarctica and the oceans. Over the last several years, in various capacities, he has been consistently highlighting and advocating for sustainable development issues.



### **Prof. Annet Wanyana Oguttu**

Annet Wanyana Oguttu is a professor of tax law in the department of taxation and the African Tax Institute at the University of Pretoria. She holds a Doctorate in tax law. Her field of specialisation is International Tax Law. She has published many articles on topics in this field in various internationally accredited journals. She authored the book "International Tax Law: Offshore Tax Avoidance in South Africa" (Juta, 2015), is a co-author of "Tax Law: An Introduction" (Juta, 2020), and has also written several book chapters in other tax law books. Prof Oguttu is member of the UN High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda for Sustainable Development (FACTI Panel). She is the BEPS Chair of South Africa's Davis Tax Committee; has been a Commissioner of the South African Law Reform Commission; and is a board member of The Tax Faculty and of the African Tax Research Network that is based at the African Tax Administration Forum.

## PANEL 1: TAXATION AND INEQUALITY

### Chair:

H.E. Mr. Sergiy Kyslytsya, Vice President of the Economic and Social Council; Permanent Representative of Ukraine to the United Nations

### Moderator:

Prof. Stephen Shay, Paulus Endowment Senior Tax Fellow, Boston College Law School

### Panelists:

- Ms. LiseLott Margareta Kana; Head, International Tax Legislation, Internal Revenue (SII), Chile
- Ms. Elfrieda Stewart Tamba, Former Commissioner General, Liberia Revenue Authority; Member of UN Committee of Experts on International Cooperation in Tax Matters
- Mr. Pascal Saint-Amans, Director of the Centre for Tax Policy and Administration, OECD



### H.E. Mr. Sergiy Kyslytsya

Mr. Sergiy Kyslytsya is the Ambassador Extraordinary and Plenipotentiary and Permanent Representative of Ukraine to the United Nations in New York. Before his latest appointment, Mr. Kyslytsya was his country's Deputy Foreign Minister since 2014. He was previously Director-General for International Organizations at the Ministry of Foreign Affairs beginning in 2006 until 2014 and Deputy Director-General of the Ministry's Second Territorial Department (Americas and Western Europe) in 2006. Mr. Kyslytsya was Minister Counsellor for Political Affairs at Ukraine's Embassy in Washington, D.C., between 2003 and 2005, having served as Political Counsellor in the same mission from 2001 until 2003. Among other positions, Mr. Kyslytsya was Chief of Staff to the Minister for Foreign Affairs, as well as First Secretary (Political) at Ukraine's Embassy in Belgium, accredited also to the Netherlands and Luxembourg, as well as its Mission to the North Atlantic Treaty Organization (NATO). He was previously the Head ad interim of the Foreign Ministry's Council of Europe Section. Mr. Kyslytsya holds a master's degree in international law.



### Prof. Stephen Shay

Stephen Shay is a tax lawyer, teacher and researcher specializing in international taxation. Mr. Shay is an adjunct professor at Boston College Law School, consults for international organizations and private parties and has testified as an expert before judicial and arbitral tribunals on behalf of governments and private parties. Mr. Shay has been a Professor of Practice at Harvard Law School and a Lecturer at Yale Law School, University of Oxford (United Kingdom) and the Leiden International Tax Institute (The Netherlands). Mr. Shay was Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury from 2009 to 2011 and in private practice as a tax partner with Ropes & Gray, LLP from 1987 to 2009. Mr. Shay is a 1972

graduate of Wesleyan University, and he earned his J.D. and his M.B.A. from Columbia University in 1976.



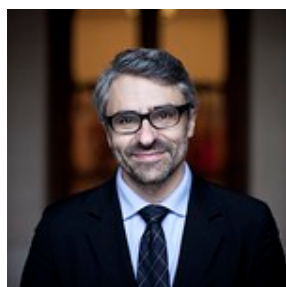
**Ms. Liselott Kana**

Liselott Kana is a graduate of Stockholm University, and in 1984 she obtained a Master of Law degree from the London School of Economics. She worked in London for Arthur Andersen & Co until 1989, and since 1990 she has been involved as a public official with international issues in Chile. In 1997, she was appointed Head of International Taxation in charge of negotiating taxation treaties at the Internal Revenue Service of Chile. She was a member of the Permanent Scientific Committee of the International Fiscal Association (IFA) until 2008 and was a founder and president of the IFA branch of Chile in 2004. She has also been a president of IFA Latin America and a member of the United Nations Committee of Experts on International Cooperation in Tax Matters until 2017. She is a delegate for Chile to the taxation work at the OECD. She also teaches international tax at the Catholic University in Santiago and at the Vienna Akademie der Wirtschaftstreuhand in Austria.



**Ms. Elfrieda Stewart Tamba**

Elfrieda Stewart Tamba was formerly Commissioner General, Liberia Revenue Authority. Her previous positions include Deputy Minister of Revenue, Ministry of Finance, Monrovia, Liberia and Chief Financial Officer, Liberia Bank for Development and Investment, Monrovia, Liberia. Ms. Tamba has a Bachelor's Degree in Business Administration, Cutting University College, Gbarnga, Liberia and a Master of Business Administration in Finance, Morgan State University, Baltimore, MD, USA. Ms. Tamba also serves on the United Nations Committee of Experts on International Cooperation in Tax Matters.



**Mr. Pascal Saint-Amans**

Pascal Saint-Amans is the Director of the Centre for Tax Policy and Administration at the OECD. Mr. Saint-Amans, a French national, joined the OECD in September 2007 where he played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. Prior to his appointment as Director, he was the Head of the Global Forum on Transparency and Exchange of Information for Tax Purposes since 2009. Mr. Saint-Amans graduated from the National School of Administration (ENA) in 1996 and was an official in the French Ministry for Finance for nearly a decade.

## PANEL 2: TAXATION AND THE ENVIRONMENT

### Chair:

H.E. Munir Akram, President of the Economic and Social Council; Ambassador and Permanent Representative of Pakistan to the United Nations (*see above bio*)

### Keynote Speaker:

Prof. Joseph Stiglitz, Economist and Nobel Laureate, School of International and Public Affairs, Columbia University

### Moderator:

Ms. Jessica Shankleman, UK Politics Reporter, Bloomberg News

### Panellists:

- Ms. Patricia Mongkhonvanit, Director-General, Public Debt Management Office, Thailand; Member of UN Committee of Experts on International Cooperation in Tax Matters
- Mr. Kurt Van Dender, Head, Tax and Environment Unit, OECD Centre for Tax Policy and Administration; Member of UN Subcommittee on Environmental Taxation Issues
- Ms. Laura Ruiz, Advisor to the Technical Vice Minister of the Ministry of Finance and Public Credit, Colombia
- Mr. Bård Vegar Solhjell, Director General, Norwegian Agency for Development Cooperation (Norad)



### Prof. Joseph E. Stiglitz

Professor Joseph E. Stiglitz is an American economist and a professor at Columbia University. He is the co-chair of the High-Level Expert Group on the Measurement of Economic Performance and Social Progress at the OECD, and the Chief Economist of the Roosevelt Institute. A recipient of the Nobel Memorial Prize in Economic Sciences (2001), he is a former senior vice president and chief economist of the World Bank and a former chairman of the Council of Economic Advisers. In 2000, Prof. Stiglitz founded the Initiative for Policy Dialogue, a think tank on international development based at Columbia University. In 2011, he was named by Time as one of the 100 most influential people in the world. Known for his pioneering work on asymmetric information, Stiglitz's research focuses on income distribution, risk, corporate governance, public policy, macroeconomics and globalization. He is the author, most recently, of *People, Power, and Profits* and *Rewriting the Rules of the European Economy*. *Photo credit: Daniel Baud and the Sydney Opera House*



### Ms. Jess Shankleman

Jess Shankleman is a journalist at Bloomberg News, with over a decade of experience covering the intersection between business, politics and climate change. Based in London, she works across the newsroom writing about topics ranging from green economic stimulus to global climate negotiations, smart building design and consumer behaviour. She spent the past two years reporting on the U.K. Parliament, including interminable late-night votes on the future of Brexit, the Treasury, and a general election. She used the time spent at home during the coronavirus lockdown to learn meditation, read more fiction and start a wormery on her balcony.



**Ms. Patricia Mongkhonvanit**

Patricia Mongkhonvanit is the Director-General of the Public Debt Management Office, Thai Ministry of Finance. She is responsible for overseeing the public debt management strategy and administration in order to raise funds for government budgetary and development projects, as well as playing an important role in developing a domestic bond market. Aside from the current position, Mrs. Mongkhonvanit also has strong expertise in tax administration. She was one of the top executives in the

Revenue Department of Thailand that initiated key domestic and international tax policies. She is a member of the United Nations Committee of Experts on International Cooperation in Tax Matters since 2016. Mrs. Mongkhonvanit holds a B.A. in Political Science from Chulalongkorn University, Thailand, an M.A. in Economics Development from the University of Wisconsin-Madison, U.S.A., and an LL.M. in Tax from the London School of Economics and Political Science, U.K.



**Mr. Kurt Van Dender**

Kurt Van Dender is Head of 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.



**Ms. Laura Ruiz**

Laura Ruiz is an economist and lawyer, with studies in taxation and a master's degree in economics from Universidad de los Andes. She has worked in the financial sector and as an advisor to the government on financial regulation. She is currently an advisor to the Ministry of Finance and Public Credit of Colombia, and leads the climate change and

sustainable development agenda, including financing strategies and the development of economic instruments and markets.



**Mr. Bård Vegar Solhjell**

Bård Vegar Solhjell is Director General of the Norwegian Agency for Development Cooperation (Norad) since January 2020. He came to Norad after one and a half years as Secretary General of World Wide Fund for Nature Norway. From 2001-2017, Mr. Solhjell held senior positions at the Norwegian Socialist Left Party (SV) including as Vice-chairman from 2007-2015. From 2013-2017, he served as member of the Norwegian Parliament. Prior to that, he was Minister of Education and Minister of the

Environment in 2007-2009 and 2012-2013, respectively. Mr. Solhjell holds a Master's degree in Political Science from University of Oslo and University of Bergen. He has written several books.

### PANEL 3: TAXATION AND FINANCING FOR HEALTH SYSTEMS

**Chair:**

H.E. Mr. Munir Akram, President of the Economic and Social Council; Ambassador and Permanent Representative of Pakistan to the United Nations (*see above bio*)

**Moderator:**

Mr. Joseph Kutzin, Coordinator of Health Financing Policy, World Health Organization

**Panellists:**

- Mr. Vitor Gaspar, Director, Fiscal Affairs Department, International Monetary Fund (IMF)
- Mr. Wesley Kapaya Mwambazi, Assistant Director - Health Financing, Ministry of Health, Zambia
- Prof. Anne-Marie Thow, Associate Professor of Public Policy and Health, Menzies Centre for Health Policy, University of Sydney
- Mr. Carlos Protto, Director of International Tax Relations, Ministry of Treasury of Argentina; Member of UN Committee of Experts on International Cooperation in Tax Matters



**Mr. Joe Kutzin**

Joe Kutzin is the lead of WHO’s health financing team in Geneva. In that capacity, he works closely with WHO’s six Regional Offices, addressing a diverse set of topics including fiscal sustainability, public financial management, strategic purchasing, financing of public goods, expenditure tracking, and, most recently, the health financing dimensions of the COVID-19 response. He is a health economist with

35 years’ experience and has published numerous conceptual and empirical articles on health systems, health financing and Universal Health Coverage. Prior to joining WHO in 1994, he worked at the World Bank and a private health foundation in the United States.



**Mr. Vitor Gaspar**

Mr. Gaspar is Director of the Fiscal Affairs Department at the IMF. He joined in 2014. Before that, he was Portuguese Minister of State and Finance from 2011–13 and has held various positions in European and Portuguese institutions, including head of BEPA at the European Commission, Director-General of research at the European Central Bank, Director of Economic Studies and Statistics at the Central Bank of

Portugal, and Director of Economic Studies at the Portuguese Ministry of Finance. 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. Wesley Kapava Mwambazi**

Wesley is a finance and economics professional with a progressive and diverse career history of over 20 years in Financial Management, Strategic Planning and Health Financing. He is the Assistant Director Health Financing at the Ministry of Health in Zambia responsible for the implementation of the Health Financing Strategy which is aimed at attaining adequate, sustainable, equitable, and predictable financing through existing and new sources for improved health outcomes. He is a Chartered Accountant with a Master's degree in Economics and Finance.

**Dr. Anne Marie Thow**

Dr. Anne Marie Thow is Associate Professor in Public Policy and Health at the University of Sydney. Her research uses theories of public policy making to explore facilitators and barriers to best practice public health nutrition policy, with a particular focus on the interface between economic policy and nutrition. Prof. Thow regularly consults with international agencies regarding nutrition policy, including the World Health Organization and Food and Agriculture Organization. Prior to her PhD, Anne Marie worked for the Governments of Australia and Fiji on nutrition policy issues. She trained in nutrition and has a Masters in Public Policy (International policy).

**Mr. Carlos Protto**

Mr. Carlos Protto, Director of International Tax Relations, Ministry of Treasury, Argentina; Member of UN Committee of Experts on International Cooperation in Tax Matters.