

Biographical information on the members to the UN Committee of Experts on International Cooperation in Tax Matters (2024-2029)



Mr. Alexander Smirnov serves as Deputy Director, Tax Policy Department, Ministry of Finance, Russian Federation. Previous Positions: Tax Manager and Director, Moscow Representative Office of Ernst & Young CIS Ltd., Russian Federation Assistant Manager, Moscow Representative Office of Arthur Andersen International B.V., Russian Federation Senior Expert, Securities Department, YUG, Russian Federation Senior Lecturer, Department of Economic Theory, Astrakhan State Pedagogical Institute, Russian Federation. Mr. Smirnov served as Member of the UN Committee of Experts on International Cooperation in Tax Matters from 2017 to 2021 and 2021 to 2025. Education: Ph.D. Economics, Moscow State Pedagogical Institute, Russian Federation M.A. History and Law, Astrakhan State Pedagogical Institute, Russian Federation.



Mr. Alvaro Romano is Director of the Tax Advisory Office, Ministry of Economy and Finance, Uruguay, and consultant for multiple organizations, including the Inter-American Center of Tax Administration, the International Monetary Fund, the Inter-American Development Bank and the Ministry of Economy of Bolivia. Previous positions in the Directorate General of Taxation, Uruguay include: Advisor to the Director General; Deputy Director General; Coordinator of the Tax Advisory Unit; Member, Consultation Committee; Head of the Legal Dissemination Department; Head of Training and Publications; and Advisor. Previously, Mr. Romano served as Tax Auditor, ABF Gävleborg, Sweden; and Tax Advisor, KPMG, Uruguay. Education: International Master in Tax Administration and Public Finance, Universidad Nacional de Educación a Distancia, Spain, Certified Public Accountant, Universidad de la República, Montevideo, Uruguay.



Ms. Angela Ang serves as the Assistant Commissioner of the Inland Revenue Authority of Singapore. With over twenty years of experience in tax policy and administration, she has developed expertise across domestic and international tax matters, including digital transformation initiatives. As Singapore's representative at various international tax forums, Angela is a member of the OECD Global Forum on Transparency and Exchange of Information's Steering Group and participated as an Observer in UN Tax Committee meetings. She currently leads bilateral tax treaty negotiations and addresses cross-border tax disputes/issues. Since 2013, Angela is an accredited Income Tax Advisor under the Singapore Chartered Tax Professionals (Singapore's tax accreditation organisation). Her background includes leadership roles in organisational transformation and a brief stint in the private sector, where she worked on global service delivery models for a financial institution. Angela volunteers as a Technology Advisory Committee member for iShine Cloud, a charity focused on helping other charitable organisations enhance their digital capabilities. Through her roles, Angela has gained experience in multilateral cooperation and capacity building. She hopes to contribute meaningfully to the Committee's important work in strengthening international tax systems and supporting sustainable development goals.



Ms. Angie Clocheret is a senior international tax adviser-expert at the Ministry of Finance of Belgium, in the General Administration of Strategic Expertise and Support, Regulatory Services department. She is also appointed as a member of the Advisory Body to the Taxation and Parafiscal Division of the High Council of Finance and teaches tax law at the Odisee University of Applied Sciences in Belgium. Her previous positions include national tax policy adviser at the Ministry of Finance of Belgium, Tax policy advisor at the Chamber of Representatives of the people of Belgium, Research Assistant at the Institute of Tax Law at the University of Ghent, Belgium, and tax lawyer in Belgium. Ms. Angie Clocheret has a Master's Degree in Law, University of Ghent, Belgium, and a Graduate Degree in Tax Sciences at the Fiscal University College of Brussels, Belgium. She currently is conducting Phd research in tax law at the University of Ghent, Belgium.



Mr. Antoine Guici is Senior Tax Advisor, Ministry of Economy and Finance, France. He joined the French Ministry of Public Finance in 2009. For 9 years, he worked in the international tax audit department, dealing with a wide range of international tax issues, including transfer pricing. Since 2019, he has been a manager in the office responsible for negotiating tax treaties and monitoring multilateral work within international bodies, in particular the OECD and the United Nations. Mr. Guici holds a Master's degree in private law

Mr. Bhaskar Goswami serves as Joint Secretary (Foreign Tax & Tax Research), Central Board of Direct Taxes, India. Previous positions Commissioner (Advance Pricing Agreements), Central Board of Direct Taxes, India Additional Commissioner (Advance Pricing Agreements and Transfer Pricing), Central Board of Direct Taxes, India Tax Policy Analyst, Global Forum on Transparency and Exchange of Information, OECD, France Commissioner (Appeals), Income Tax Department, India. Education: Advanced Professional Program on Public Administration, IIPA, New Delhi, India.



Ms. Claudia Lucia Pimentel Martins da Silva is Undersecretary of Taxation and Litigation, Brazilian Federal Revenue Service, Brazil. Previous positions: General Coordinator of Taxation, Brazilian Federal Revenue Service, Brazil Coordinator of International Taxation and Customs, Brazilian Federal Revenue Service, Brazil Coordinator of Income Tax and International Taxation, Brazilian Federal Revenue Service, Brazil Head of the Division of Corporate Income Tax, Brazilian Federal Revenue Service, Brazil. Education Master in International Tax Law, Instituto Brasileiro de Direito Tributário, São Paulo, Brazil; Postgraduate Degree in Tax Law, Universidade Católica de Brasília, Brazil; Bachelor of Laws (LLB), Centro Universitário de Brasília, Brazil; and Bachelor of Engineering in Mechanical Engineering, Universidade Federal do Rio de Janeiro, Brazil.



Mr. Darlington Y. Talery is currently the Head of Tax Division at the Economic Community of West African States, ECOWAS Commission. He has over sixteen years of experience in tax policy and administration in Liberia and across West Africa. At ECOWAS, Talery leads the coordination and harmonization of regional tax systems, championing regional initiatives such as mutual administrative assistance in tax matters, transfer pricing, double taxation elimination and VAT rules. Before joining ECOWAS, Talery was the Commissioner of Domestic Taxes at the Liberia Revenue Authority, where he oversaw the growth in domestic resource mobilization, spearheaded the introduction of Liberia's Integrated Tax Administration System, and facilitated major reforms in digitalization of the LRA tax systems, and tax policy including VAT and Excise Tax. His international experience includes work with the OECD BEPS frameworks, the Global Forum on Transparency and Exchange of Information for Tax Purposes, transfer pricing, and tax treaty negotiations. Talery holds an MBA in Finance, and an LLM in Petroleum Taxation & Finance. He has an Advanced Diploma in International Taxation, is certified in international VAT/GST, and public sector financial management, and is an active member of regional tax forums and working groups driving fiscal policy modernization in West Africa.



Mr. Eamonn O'Dea has held a leading role in governmental tax policy for many years and is strongly committed to inclusive multilateralism and rebalancing towards the Global South that underlie Members' participation, in a personal capacity, in the UN Tax Committee. As Head of Revenue Ireland's International Tax Division for 14 years until 2023, he had responsibility for tax treaty, exchange of information, transfer pricing adjustment, and capacity building functions, along with engagement in the many international transparency and anti-BEPS initiatives of that period. His international tax experience ranges from the largest global multinationals' profit allocation to resolving double taxation of State pensions. Leading Revenue's Direct Taxes Policy and Legislation Division for five years to 2008, he was deeply involved in the annual cycle from policy development to drafting and enactment of income tax, capital gains tax and corporation tax legislation— for example, to strengthen anti-evasion investigative powers or to deter non-disclosure of avoidance schemes. As a member of the 2021-2025 Committee, Mr. Eamonn O'dea contributed, in particular, to work on the UN Model Tax Convention, not only in the relevant Subcommittee but also through the Digitalised and Globalised Economy and the Tax Trade and Investment Subcommittees.



Mr. Enrique Bolado Muñoz is a lawyer and since 1997 has worked in the Mexican Ministry of Finance and Public Credit. He is currently the General Director of International Treaties and is the head of the tax treaty negotiation team in Mexico. He previously was a member of the UN Committee of Experts on International Tax Cooperation in Tax Matters for the period 2021-2025, has participated as a Mexican delegate in different Working Groups at the OECD, and in 2019 was appointed as a member of the Bureau of the Committee of Fiscal Affairs at the OECD. Domestically, Enrique is in charge of proposing reforms to the Mexican tax legislation related to international tax, including measures related to taxation of non-residents and CFC rules. Enrique has been a speaker at different International Tax events and has been a Consultant to different organizations in order to bring capacity building to tax officials of developing countries.



Mr. Gian Sandri is Senior Policy Advisor and Tax Treaty Negotiator at the Swiss Federal Department of Finance, within the State Secretariat for International Finance in Bern. Since 2015, he has been part of the tax treaty team handling bilateral tax issues and mutual agreement procedures. Mr. Sandri has served as an Observer to the United Nations Committee of Experts on International Cooperation in Tax Matters for over a decade, actively contributing to its work. As one of Switzerland's delegates involved in the development of BEPS MLI, the Two-Pillar solution and currently the UN Framework Convention, he is deeply engaged in addressing key global tax challenges and facilitating dialogue aimed at balanced solutions. Prior to his current role, Gian spent 14 years with the Legal Department of the Tax Administration of the canton of Vaud. He holds a law degree from the University of Lausanne and an LL.M. in Comparative Law from the University of Miami School of Law. Before his career in international tax, he worked as a primary school teacher. Gian lives with his wife in Huémoz, a small village in the Swiss Alps where he was raised and where they brought up their three children.



Ms. Giedrė Lideikytė Huber is an international tax scholar, Assistant Professor of Tax Law and Vice-Director of the Institute for Law and Economics at the University of St. Gallen, as well as a Senior Manager at PwC. Her research and practice focus on tax policy, sustainability, and philanthropy, with a particular interest in the role of taxation in advancing sustainable development. She earned her PhD in tax law (summa cum laude) from the University of Geneva, where she also completed her BA and Advanced MA in Business Law. In addition, she holds a MA in European Public Affairs from Maastricht University and a Law degree (equivalent BA) from Vilnius University, Lithuania. Giedrė has been a visiting scholar at leading universities including MIT, University of Oxford, University of Zurich, UC Berkeley School of Law, and Harvard Law School. Recipient of numerous academic awards and grants, including from the Swiss National Science Foundation, Giedrė has also acted as an expert contributing to reports for the OECD and the European Commission. Alongside her academic work, she brings professional experience from consulting, banking, and public administration, reflecting her broad interdisciplinary and international expertise.



Ms. Hajara Batamuliza is currently the Commissioner for Domestic Taxes at the Rwanda Revenue Authority (RRA) in Rwanda. She has served RRA for 21 years in different technical and managerial roles. Her career spans years of service in tax administration, where she has overseen compliance, enforcement, and policy design and implementation, ensuring alignment with both domestic frameworks and international standards. As an experienced tax treaties negotiator, she contributed to bilateral and multilateral agreements that promote cross-border trade and investment while safeguarding national tax base. She has been instrumental in aligning Rwanda with global tax transparency standards, implementing reforms in international taxation, and driving innovations in transfer pricing audit practices, hence, advancing Rwanda's position in international tax cooperation. She has played a key role in shaping national tax policy, fostering an environment that balances domestic revenue mobilization with sustainable economic growth. Hajara's professional interests lie in international tax policy, transfer pricing and domestic resource mobilization, particularly in advancing initiatives that enhance developing countries' capacity to raise sustainable revenues. She is committed to

promoting tax equity, addressing base erosion and profit shifting, and fostering cooperation between tax administrations globally. She obtained her Master's Degree in International Taxation from the University of Canberra, Australia and holds a Bachelor's Degree in Business Administration.



Mr. Hector Thompson is the Australian Taxation Office (ATO) Deputy Commissioner responsible for international taxation and foreign investment matters. This includes the ATO's strategy to combat base erosion, profit shifting and the tax challenges arising from digitalisation. He represents Australia at various international forums. He is the senior responsible officer for the Tax Avoidance Taskforce and GST program and has responsibility for performance measurement and support (including tax gap) for the ATO's Client Engagement Group. In addition, he contributes to several ATO governance forums, including the GST Stewardship Group and the ATO Finance Committee. Prior to joining the ATO, Hector worked in the Revenue Group at the Department of the Treasury, as well as a range of other positions at The Treasury and the Department of the Prime Minister and Cabinet. He served as Minister-Counsellor (Economic) and Senior Treasury Representative at the Embassy of Australia in Washington D.C. from 2014 to 2017 and in a similar role at the Embassy of Australia in Tokyo in 2010. Hector holds a Bachelor of Arts with 1st Class Honours from Sydney University and a Graduate Diploma in Economics from the Australian National University.



Ms. Jeneba Jackline Bangura is a distinguished leader and tax expert currently serving as the Commissioner-General of the National Revenue Authority (NRA) in Sierra Leone, a position she has held since 2023. Prior to her appointment, she served as the NRA's Deputy Commissioner-General and Deputy Minister of Finance 1, leveraging her expertise to drive revenue growth and reforms. She held senior finance roles in the United States, including Director of Finance at the Vera Institute of Justice and Internal Auditor at the Metropolitan Transportation Authority of New York. Mrs. Bangura's expertise and leadership have earned her recognition globally, including her recent appointment to the UN Tax Committee.



Mr. Jorge Alberto Ferreras Gutiérrez is the Deputy Director General for Tax Policy at the Ministry of Finance, Spain. He has previously served as Financial Counsellor Coordinator for tax affairs at the Spanish Permanent Representation to the European Union, as well as Deputy Competent Authority for International Taxation at the Directorate General for Taxation in Spain. Additionally, he has served as an Associate Professor in the Department of Applied Economics and Public Management at the Faculty of Law of the Spanish Open University (UNED) in Spain. He is also co-director of various publications on European and international taxation. A member of the State Tax Inspectors Body, he holds a double degree in Law and Business Administration from Comillas Pontifical University (ICADE) in Madrid (Spain), with studies at Université Catholique de Louvain (Belgium) and a specialization in Finance at the Stockholm School of Economics (Sweden). He also holds an advanced specialization in international and financial taxation from the Institute for Fiscal Studies in Madrid (Spain) where he regularly teaches.



Ms. Kapembwa Elizabeth Namuyemba-Sikombe has been the Principal Budget Analyst at the Ministry of Finance in Zambia since 2018. In that capacity, she is responsible for coordinating and supervising the formulation and analysis of international, income and value added tax policies in order to facilitate mobilization of domestic resources and implementation of government programs and projects. Prior to that, she was a Senior Economist in the Tax Policy Unit where her duties included economic modelling to support tax treaty negotiations and preparing reports and cabinet memoranda after tax treaty negotiations. Ms. Namuyemba-Sikombe received her MPhil in Taxation from the University of Pretoria and her Bachelor of Arts – Economics major, minor in Development Studies – from the University of Zambia, Lusaka. Ms. Namuyemba-Sikombe has served as Member of the UN Committee of Experts on International Cooperation in Tax Matters from 2021 to 2025.



Mr. Mathew Olusanya Gbonjubola is a fellow of the Institute of Chartered Accountants of Nigeria and a member of the Chartered Institute of Taxation of Nigeria. He obtained the Higher National Diploma in Accountancy from The Polytechnic, Ibadan (1987) and Masters of Business Administration from the Obafemi Awolowo University, Ile-Ife (1999). Mr. Gbonjubola joined the FIRS in 1997 as Principal Inspector of Taxes. He served in several positions in tax audit, tax investigation, tax policy, transfer pricing and international tax functions. He rose to the rank of Director and was appointed to lead the Special Tax Operations Group in 2021. In the course of his tax career, he had extensive exposure in the international tax arena representing Nigeria on many international tax bodies. He was Co-Chair of the UN's Committee of Experts on International Cooperation in Tax Matters (2021 – 2025); Co-Vice Chair of the G20 Inclusive Framework on BEPS; Nigeria's delegate to G24 Working Group on Taxation (2020 – Date); Co-Chair of OECD Working Party 6 on Transfer Pricing (2018 – 2022); Chair of the Cross- Border Taxation Committee of the African Tax Administration Forum (ATAF) (2016 – 2020).



Mr. Mohamed Ali Waheed is the Assistant Commissioner General of the Maldives Inland Revenue Authority (MIRA). He has served at MIRA for over 12 years, during which he has played a leading role in the implementation of the modern tax system in the Maldives, following its introduction in 2010. His work has focused on the development of tax rules, taxpayer education, legal support, dispute resolution, and compliance risk management. As head of the Technical and Legal Directorate, Mr. Waheed oversees tax technical guidance, the Tax Academy, taxpayer engagement, and legal matters before the Tax Tribunal and courts of law. He also contributes to strategic policy formulation and the interpretation of complex tax rules. Mr. Waheed's career reflects his strong commitment to building institutional capacity, strengthening taxpayer services, and ensuring effective tax administration. He has also gained extensive exposure through international tax forums and training programs.



Ms. Neary Bun is currently a Deputy Director General of the General Department of Taxation (GDT), Cambodia. She has been in the position since August 2014. In 2019, she was appointed by the Royal Government of Cambodia as a member of the Supreme National Economic Council (SNEC) with the equivalent rank to Secretary of State. In 2024, she was also appointed as member of Cambodia's Trade Policy Advisory Board. Since late 2014, as Deputy Director General, Mrs. Bun Neary has been tasked to lead in Tax Law and Regulations, Tax Policies, Tax Appeal, International Tax Cooperation, Human Resources Reforms, Tax Branches management, GDT's Strategic & Operational Plan and the Revenue Mobilization Strategy. In 2021 she was assigned to lead GDT's team to work on Tax Administration Diagnostic Assessment Tool. She is also deputy head of the Ministry of Economy and Finance Gender Working Group, and she leads the implementation of GDT's Promoting Female Officials to Higher Position Strategy. Prior to her current position, she was a Deputy Director General of the General Department of Policy, with over 16 years of experience in negotiating Trade in Goods and Rules of Origin for Cambodia under the ASEAN Framework. Mrs. Bun Neary earned a Master of Business Administration (MBA) from Western Sydney University, New South Wales, Australia in 2000 and a Bachelor's Degree in Economics from Economic University of Ho Chi Minh, Vietnam in 1994.



Ms. Shaniece Lindsay is a dynamic tax professional with extensive expertise in international taxation, treaty negotiation, and policy development. Currently serving as Chief Tax Counsel at Tax Administration Jamaica, she has led the preparation of Cabinet Submissions, guided legislative amendments, and represented Jamaica in high-level domestic and international taxation matters. Her career reflects a strong commitment to advancing Jamaica's position on global tax issues, particularly in transfer pricing, double taxation agreements, and tax transparency. With over a decade of experience, Ms. Lindsay has built a distinguished career grounded in legal interpretation and strategic policy work. She was selected as part of the first cohort of the OECD Women Leaders in International Tax Transparency, represented Jamaica's position on Exchange of Information matters before the Global Forum, and participated in the OECD Train the Trainers Program. She has been instrumental in developing Jamaica's Model Double Taxation Agreement, ensuring the country's tax policy remains aligned with international standards. Ms. Lindsay holds a Master of Laws (LL.M.) in Corporate and Commercial Law, University of the West Indies; a Legal Education Certificate from Norman Manley Law School; an LL.B. with focus on Caribbean Integration Law and Intellectual Property, and the International Bureau of Fiscal Documentation (IBFD) Advanced Professional Certificate in International Taxation. Recognized as a Justice of the Peace and Gazetted Mediator, Ms. Lindsay combines her legal expertise, leadership, and dedication to service in advancing Jamaica's tax and legal frameworks on both national and international stages.



Ms. Trude Steinnes Sønvisen is Legal Adviser, Section for Individual Taxation, Capital Taxation and Tax Treaties, Tax Law Department, Ministry of Finance, Norway. Previous positions: Legal Advisor, Section for Tax Treaties and International Issues, Tax Law Department, Ministry of Finance, Norway; Senior Tax Advisor, Section for Tax Treaties and International Issues, Tax Law Department, Ministry of Finance, Norway; National Expert, Directorate-General Taxation and Customs Union, European Commission Higher Executive Officer; and Advisor, Section for Business Taxation, Tax Law Department, Ministry of Finance, Norway. She has extensive experience from participating in tax treaty negotiations since 2006 and has also served as Competent Authority in mutual agreement proceedings in both transfer pricing cases and other cases. She has participated in several forums on international tax cooperation. Since 2010 she has been a delegate to the OECDs WP6 on Transfer Pricing and served as a Co-vice Chair 2019-2023. She participated in several workstreams in the OECD/G20 BEEPS project and in the OECD/G20 Inclusive Framework on BEPs Two Pillar project. She participated in the ad Hoc Committee that drafted the Terms of Reference for a UN Framework Convention on International Tax Cooperation and also served as a member of its Bureau. Currently she is participating in the INC to negotiate a UN Framework Convention and also serves on the INC Bureau. She served as Member of the UN Committee of Experts on International Cooperation in Tax Matters from 2021 to 2025. Education: Law degree, University of Oslo, Norway; Examen philosophicum, University of Bergen, Norway; and Psychology fundamentals, University of Tromsø, Norway.

Ms. Wanda Montero Cuello is an Independent Consultant for International Organizations. Previous positions: Policy Advisor, Tax Certainty Unit, Centre for Tax Policy and Administration, OECD, France; Policy Advisor, Transfer Pricing Unit, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Economic Development (OECD), France; Policy Analyst, Global Forum on Transparency and Exchange of Information, France; Head of Transfer Pricing Department, Tax Directorate, Dominican Republic; Head of Tax Research Unit, Tax Directorate, Dominican Republic; Consultant, National Statistics Office, Dominican Republic; Economist, The President's Council of Advisors, Dominican Republic; and Market Editor, El Financero (newspaper with focus on finance and economics), Dominican Republic. Education: Master of Science with Specialization in Policy Economics, University of Illinois, Urbana-Champaign, USA; Master in Economic Policy and Development, Universidad Católica de Santo Domingo, Dominican Republic; and Bachelor in Economics, Pontificia Universidad Católica Madre y Maestra, Santiago de los Caballeros, Dominican Republic.



Ms. Wanjiru Kiarie is a tax policy professional with over thirteen years of experience in tax, eight of which have been in international tax. She started her career practising commercial law before becoming a tax auditor at the Kenya Revenue Authority. Her experience in tax audit provided a strong foundation for the administration of tax laws and sparked an interest in designing effective tax policies. Currently serving as the head of the Treaties and International Policy office, she has successfully spearheaded the domestic implementation of several international tax policies, including the BEPS MLI and Country-by-Country Reporting, and provides policy guidance to the National Treasury on taxation of cross-border transactions. She is the lead

negotiator of Kenya's Double Taxation Agreements (DTAs) and played a key role in the drafting of Kenya's DTA Model and Policy. Ms. Kiarie has participated in other UN processes having represented Kenya and the Africa Group as a bureau member of the Committee that drafted the Terms of Reference for a UN Framework Convention on International Tax Cooperation in 2024 and is currently playing the same role in the negotiation of the Framework Convention and its early Protocols. Ms. Kiarie holds a Master of Laws degree from the University of London and is dedicated to advocating for the taxing rights of developing countries and designing tax policies that support their development goals.



Ms. Yan Xiong is the Director General of the International Taxation Department at the State Taxation Administration (STA), China. She has extensive experience in international taxation, as well as a strong background in domestic tax reform and policy research. Her previous positions in the STA include: Director of the Tax Treaty Division, International Taxation Department; Director of the Tax Reform Division, Tax Policy and Legislation Department; Deputy Director General of the International Taxation Department; Deputy Director General of Shanghai Pudong District Tax Office; Director General of the Property and Behavior Tax Department. Ms. Xiong is one of China's chief negotiators in the multilateral discussions under the G20/OECD Inclusive Framework on addressing the tax challenges arising from the digitalization of the economy. In addition, Ms. Xiong served as Member of the UN Committee of Experts on International Cooperation in Tax Matters from 2017 to 2021 and 2021 to 2025. Education: LL.M. in International Taxation, University of Michigan, USA; M.A. in Applied Linguistics, Beijing Foreign Studies University, China; China Lawyer's Qualification.