

11th IMF-Japan High-Level Tax Conference for Asian Countries

Bios. of speakers, presenters, and moderators

(in the order of appearance)

Mr. Vitor Gaspar has been Director of the Fiscal Affairs Department at the IMF since 2014. 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. Isaya Muto is a Deputy Vice Minister for International Tax Policy from the Ministry of Japan with over 30 years of experience working as a Japanese civil servant. He has been working in the area of tax policy, public finance and international affairs. He recently specializes in international tax cooperation including the negotiations related to the BEPS project at OECD. He holds Master of Public Administration from Princeton University and B.A. from the Faculty of Law, University of Tokyo.

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. 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 member of the CESifo network in Munich.

Mr. Matt Andrew is the Head of the Tax Treaty, Transfer Pricing, and Financial Transactions Division at the OECD Centre for Tax Policy and Administration. In this capacity, he is focused on leading the development of tax policy in relation to the digitalization of the economy - primarily in relation to Pillar One. He has been engaged in International Tax and Transfer Pricing for 14 years, with 23 years in this profession. He has been a Partner at EY in Auckland, Chicago, Singapore, Sydney and Wellington. He has published on transfer pricing issues and a member of numerous professional associations. In 2019, he became an Adjunct lecturer at the Auckland University. Matt is

a Barrister & Solicitor of the New Zealand High Court and a registered Tax Professional with Inland Revenue Service (U.S.A).

Mr. Daiho Fujii, a Director of International Tax Policy from Ministry of Finance of Japan, leads the tax team for international tax policy as well as tax reforms in the area of international taxation. He has also worked on policy making in international affairs, including the working experiences at the IMF and World Bank Group. He holds Master of Arts in Political Science from Stanford University and B.A. from the Faculty of Law, University of Tokyo.

Mr. Kiyoshi Nakayama is Advisor in the Fiscal Affairs Department of the International Monetary Fund since 2007. He has worked mainly on technical assistance in tax policy and tax administration and led many technical assistance missions to Asian and African countries. Before joining the Fund in 2007, he was Professor of Tax Law at Graduate School of Business Science, University of Tsukuba, Tokyo. He had been with the National Tax Agency, Japan, at the divisions of VAT, Small and Medium Corporations, Large Taxpayer Office, International Examination (Director), and Mutual Agreement Procedures (Director, Competent Authority), and with the Japan's Ministry of Finance at the International Tax Policy Division as a tax treaty negotiator.

Ms. Susan Betts is a Senior Economist with the Revenue Administration Division of the Fiscal Affairs Department (FAD). She joined FAD in December 2016 after a 30-year career with the Canada Revenue Agency, mainly specializing in compliance. As Director General of the Small and Medium Enterprises Directorate, Susan led the implementation of CRA's strategy on addressing the Underground Economy. She also led business transformation efforts for the CRA's compliance branch.

Mr. Nobuaki Izawa is serving as Director (International), Large Enterprise Division of the National Tax Agency of Japan, planning and overseeing compliance activities on international taxation for large enterprises. Joined the National Tax Agency of Japan in 1996. Worked for the FTA MAP Forum of the OECD from 2017 to 2019. Also served as Assistant Regional Commissioner of Okinawa and Fukuoka Regional Taxation Bureaus in recent years.

Dr. Esther A. P. Koisin is the Director of the Department of International Taxation, Inland Revenue Board of Malaysia. She has been involved in international taxation for many years, including dealing with tax evasion and avoidance risks associated with cross border transactions. Prior to that she was the Deputy Director of the International Training Centre of the Malaysian Tax Academy. She represents Malaysia in various OECD working groups including the Task Force on Digital Economy, Working Party 10,

Working Party 11 and the Automatic Exchange of Information Peer Review Group. She has a Doctorate degree in Management from Universiti Utara Malaysia, Economics degree from Universiti Malaya and Law degree from University of London.

Ms. Aminath Zumra is the Deputy Director General of Planning and Development at the Maldives Inland Revenue Authority (MIRA). She holds a Bachelor's degree in Business Administration from Macquarie University, Australia and a Master of Science in Accounting from the St. John's University, USA.

Ms. Zumra joined MIRA in 2012 as a Senior Officer of Taxpayer Education and Facilitation. In this role and consequent roles in same area, she played a vital role in educating taxpayers in the newly introduced modern tax system of Maldives. Ms. Zumra played a key role in establishing a well-rounded awareness system by ensuring media outreach to increase public awareness. Upon completion of her studies in 2017, she rejoined to the Planning and Development Department, which comprises of several functions including international taxation, planning and statistics, policy implementation and marketing and public relations. She also serves on the Technical Committee of MIRA.

Currently, she is the head of the Department, and is responsible for leading four diverse and significant functions of the organization. Ms. Zumra brings to her position extensive technical knowledge and experience in the field of international taxation, with her active role in negotiation of tax treaties with several jurisdictions. Ms. Zumra and her team oversee all communication and collaboration with international parties and lead all programs arranged under such cooperation. She is also leading the efforts of MIRA to implement international standards and actions plans at MIRA.

Mr. Satria Mekar Utama is the Director of International Tax, Directorate General of Taxes, Ministry of Finance Republic of Indonesia. Mr Utama previously served in a number of leadership roles as the Head of Large Taxpayers Regional Tax Office (2016 to 2021), the Director of Tax Dissemination, Service, and Public Relations (2015 to 2016) and the Head of South and Central Kalimantan Regional Tax Office (2012 to 2015).

Mr Utama earned Master of Professional Accounting from University of Texas at Austin – USA and received Bachelor of Economics from Universitas Padjadjaran – Indonesia.

Mr. Patrick Petit is a Senior Economist in the Tax Policy Division of the IMF's Fiscal Affairs Department, where he has worked for the past 12 years. Mr. Petit has been active mainly in providing technical assistance to IMF Member States, but has also

supported macroeconomic surveillance for a number of countries. He has notably focused on low-income and fragile states and on indirect taxation, on which he contributed to the IMF's work on the taxation of tobacco products and of the telecommunication sector, for example. Mr. Petit is the co-author of a new note on excise taxation of sugar-sweetened beverages to be released shortly.

Mr. Nutthakorn Utensute, Principal Advisor on Excise Control System Development, Excise Department, Ministry of Finance, Thailand. Education:1993 Bachelor of Arts (Economics), Carleton University, Canada; 1991 Master of Arts (Economics), American University, Washington DC, USA. (CV is attached.)

Mr. Ian Parry is the Principal Environmental Fiscal Policy Expert in the Fiscal Affairs Department of the IMF. Prior to joining the IMF in 2010, Parry held the Allen V. Kneese Chair in Environmental Economics at Resources for the Future where he worked for 15 years. He has a PhD in economics from the University of Chicago in 1993. His PhD thesis, under the supervision of Gary Becker, focused on carbon taxation.

Parry's current research focuses on country-level analysis of carbon taxes and other policies countries need to implement their mitigation objectives submitted for the 2015 Paris Agreement and the broader fiscal and economic impacts of those policies. He proposes a carbon price floor arrangement among large emitters to scale up global level mitigation. Parry also quantifies the broader environmental (e.g., local air pollution) costs of fossil fuel use at the country level and efficient levels of fuel prices needed to reflect supply and environmental costs. His work is published in academic journals, cross-country reports, and used in technical assistance and IMF bilateral surveillance reports.

Mr. Alexander Klemm is Division Chief of the Tax Policy Division of the IMF's Fiscal Affairs Department. He undertakes research and leads capacity development missions on tax policy. He also worked in IMF area departments, participating in financial programs and economic surveillance. Outside the IMF he gained work experience at the Institute for Fiscal Studies and the European Central Bank. He holds a PhD from University College London and has published on public finance, tax policy, investment, and the balance of payments.

Ms. Margaret Cotton, a New Zealand national, is a Deputy Division Chief in the IMF's Fiscal Affairs Department Revenue Administration Division. She initially worked in the IMF's Fiji office (PFTAC) and is now based in Washington, D.C where she is responsible for overseeing the revenue administration capacity development work in the

Asia Pacific region. Margaret has advised numerous countries on tax administration reforms including developing and implementing medium term revenue strategies.

Mr. Takuji Tanaka assumed the Executive Director for Japan, a Board member of the International Monetary Fund (IMF) in July 2019.

Prior to the current office at the IMF, he had several senior positions in the Ministry of Finance (MOF) including Director General of Kanto Finance Bureau (2018-2019), Deputy Vice Minister for International Affairs (2017-2018), Deputy Director General of International Bureau (2016-2017) and of Tax Bureau (2014-2016), MOF.

His assignment as a Co-COO at Innovation Network Corporation of Japan (INCJ) made him engaged in private equity and venture capital at the domestic and international capital markets.

Mr. Tanaka was the secretary to the Finance Minister, Mr. Tanigaki 2003-2005, and the head of Japanese delegation of international taxation at OECD and AML-CFT at FATF. He also posted at Budget Bureau, Finance Bureau, Deputy Chief Representative at NY office of MOF.

His academic career includes Visiting Professor at Hitotsubashi Graduate School for International Corporate Strategy and Visiting Lecturer at Waseda Graduate School for Business.

He issued a book on British politics and numerous paper on international taxation and public finance.

Graduated from the University of Tokyo (B.A. in Liberal Arts) and Cambridge University (M.A. in Economics).