



Natural Resource Taxation in the Asia-Pacific Region

A forum on the design, implementation and evaluation of fiscal regimes for extractive industries

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Speaker Biographies

<p>Mardiasmo</p> 	<p>Mr. Mardiasmo is the Vice Minister of Finance Republic of Indonesia. Before being sworn as Vice Minister of Finance on 27 October 2014, he was appointed as the Acting (Plt.) Director General of Tax of Ministry of Finance. Focusing on Accounting Science field, he has been serving as the Chairman of the Indonesian Institute of Accountants since 2010. He graduated and holds degree in Economics from Gajah Mada University, Yogyakarta in 1981 and then achieved Master of Business Administration (MBA) from University of Bridgeport, Connecticut, USA in 1989. He did his Doctor of Philosophy (PhD) in Development Administration from University of Birmingham, UK in 1999.</p>
<p>Siti Aisah Abd Khalid</p> 	<p>Ms. Siti Aisah Abd Khalid is the Director of the Petroleum Branch of the Inland Revenue Board Malaysia (IRBM). She represents the IRBM in providing insights on petroleum tax together with various government offices. Her work has involved policy decisions and negotiations on overlapping claims over resources. In a career of over 20 years with IRBM, she has almost 10 years experience in petroleum taxation. As Branch Director, she is responsible for the operational functions of tax compliance. She works with taxpayers and audit teams to improve timeliness and to resolve petroleum tax disputed issues, as well as with Attorney General Office and Ministry of Finance to help resolve complex and emerging issues that would pose challenges to compliance. Ms. Siti Aisah Abd Khalid graduated from Indiana University, USA with a BSc and MSc in finance.</p>
<p>Benedict Bingham</p> 	<p>Ben Bingham has been the IMF senior resident representative in Indonesia since September 2012. He joined the IMF in 1994. Prior to that, he worked for the Overseas Development Institute in the South Pacific and for the World Bank in Uganda. Since joining the IMF, he has worked on Africa (South Africa and Kenya), the Middle East (Egypt and Pakistan) and since 2000 on Asia. His most recent overseas assignment was as the IMF's senior regional resident representative for Vietnam and Laos, between 2007 and 2011. Mr. Bingham holds degrees in economics from Bristol University and the University of Southampton in the U.K.</p>

<p>Chaiyasith Boonyanate</p> 	<p>Dr. Chaiyasith Boonyanate is a senior economist at the Bureau of Tax Policy, Fiscal Policy Office, Ministry of Finance, Thailand. He has extensive experience in the Thai government's tax policy, especially the taxation of extraction industries. Prior to joining the government, Dr. Boonyanate had worked in several industries for almost 10 years. He received his doctorate in Economics from University of Dundee and Master of Economics from University of Edinburgh, UK. In addition to his work with Thai government, Dr. Boonyanate is also a part-time lecturer in Srinakarinwirot University, Bangkok.</p>
<p>Fernanda Borges</p> 	<p>Ms. Fernanda Borges is the Fiscal Reform Coordinator at the Ministry of Finance in Timor Leste. She has previously served as Advisor to the President of Timor-Leste on National Security matters, as a consultant in governance areas and was also employed by the United Nations for many years, holding positions of Economic Adviser, Special Assistant to the Deputy Special Representative of the Secretary-General, and Head of Finance, Budget, and Economic Affairs.</p> <p>Fernanda was instrumental in the establishment and institutional development of the two critical prototype financial institutions, the Central Payments Office and the Central Fiscal Authority. Fernanda coordinated the establishment of the legal framework, and spearheaded the implementation of the work programs of both institutions. She utilized her technical, consultative and negotiations skills to help the National Consultative Council pass key pieces of policy and legislation regarding the legal tender, legal framework for the two prototype financial institutions and the regulatory framework for sound financial management.</p> <p>In 2001, Fernanda was appointed Minister of Finance by the United Nations Special Representative of the Secretary General to govern in the East Timor Transition Administration. Her key achievement was the transformation of the Central Fiscal Authority to a Ministry of Finance, the recruitment of human resources, the establishment of financial systems and processes and the conceptualization and initialization of a Petroleum Fund to protect Timor-Leste's only revenue source. To promote transparency and good governance Fernanda introduced the Freebalance financial system to run the country's treasury operations. To promote dollarization of the Timorese economy, Fernanda negotiated the minting of the first Timorese coins for circulation in the country.</p>

Philip Daniel

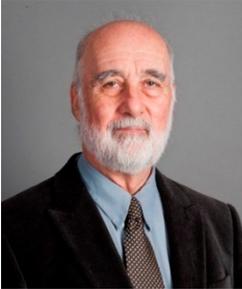
Philip Daniel chairs the Advisory Board of the Oxford Centre for the Analysis of Resource Rich Economies (OxCARRE) and serves on the Advisory Council of the Natural Resource Governance Institute (NRGI). Until April 2015, Philip worked for nine years at the Fiscal Affairs Department of the IMF, part as Deputy Head, Tax Policy Division and part as Advisor, Immediate Office. Philip's previous career spanned universities, government and consulting, always with a focus on economic and fiscal issues in resource rich countries. His advisory work for governments includes leading roles in commercial contract and inter-governmental negotiations on natural resource issues. Philip is co-editor of *The Taxation of Petroleum and Minerals: Principles, Problems and Practice* (Routledge, 2010). Philip is Honorary Faculty at the Centre for Energy, Minerals and Petroleum Law and Policy, University of Dundee. He has been Distinguished Lecturer in Mineral Economics at the Colorado School of Mines; he lectures each year at the Blavatnik School of Government (BSG), University of Oxford, in the NRGI/BSG Executive Course on Oil, Gas, and Mining Governance.

Goro Ekanto

Goro Ekanto is the Director of Center for State Revenue Policy of Fiscal Policy Agency, Ministry of Finance of the Republic of Indonesia. Within his current responsibilities, he deals with the formulation of policies and negotiation for taxation and excises, including the taxation on natural resources. Before joining the Fiscal Policy Agency in the early of year 2015, he has served Directorate General of Taxes, Ministry of Finance since 1988. His prior assignments was as, among others, Head of Subdirector of Withholding and Collection of Income Tax and Personal Tax Regulation as well as Head of Foreign Investment Tax Office. Mr. Ekanto received his bachelor degree in Accounting from Padjajaran University, Bandung and his master degree also in Accounting from the University of Illinois at Urbana Champaign, United States.

Batbayar Enkhtaivan

Mr. Batbayar Enkhtaivan is the Head of the Revenue Division in the Budget Policy and Planning Department of the Ministry of Finance in Mongolia. His primary responsibilities include overseeing tax policy and budget revenue projection issues. He plays an integral part in the current tax reform including Corporate Income Tax law reform, VAT law reform and Mining royalty tax law reform. As the head of the Revenue Division, he has also successfully led two years of revenue planning in the General Budget. Mr. Batbayar earned his MBA degree from University of Denver, USA. He has been working for Ministry of Finance since 2007. Furthermore, Mr. Batbayar has also taught courses at the Institute of Finance and Economics in Mongolia and has held the position of deputy CFO of the Mongolian Stock Exchange. He is also a board member of "Erdenes Tavan Tolgoi", one of the biggest government owned companies in the coal sector.

<p>Pietro Guj</p> 	<p>Dr. Pietro Guj is a Research Professor in the ‘progressive risk and value analysis’ research team at the Centre for Exploration Targeting, at the University of Western Australia and is an Adjunct Professor in Mineral Economics at Curtin University.</p> <p>These academic roles were preceded by a distinguished career in both the mining industry and Government. He was the Deputy Director General of the Department of Minerals and Energy and the Director of the Geological Survey of Western Australia with responsibility for their general governance and strategic direction in setting and achieving their support and regulatory objectives for the mining and petroleum industry in Western Australia. Prior to this, as a financial executive of the Water Authority of Western Australia, he was responsible for financial plans, policy and strategies for recurrent income, expenditure and capital investments and for the pricing and tariff policy reform leading to corporatisation of this authority.</p> <p>These government roles were preceded by over 20 years in the field of geology, exploration and mining in Afghanistan, Pakistan, South Africa, and Namibia and finally in Western Australia mostly for MIM Holdings (now Xstrata). Dr Guj has a PhD in geology and a MBA. His main interests are in project evaluation, risk and decision analysis as applied to the mineral industry and in the formulation and administration of internationally competitive regulatory and fiscal regimes; fields in which he has lectured, published and consulted widely internationally.</p>
<p>Than Htay Aung</p>	<p>Mr. Than Htay Aung is the Deputy Director (Finance) of Myanmar Oil & Gas Enterprise (MOGE). He has 39 years of experience working in the Finance Department at MOGE. He has a BA in History, along with various qualifications in economics, auditing and accounting.</p>
<p>Wawan Juswanto</p> 	<p>Wawan Juswanto is the Deputy Director of Multilateral Forum, Fiscal Policy Agency (FPA), Ministry of Finance, Republic of Indonesia. Prior to this, he was the Deputy Director of Revenue Policy Evaluation at Centre for State Revenue Policy, part of FPA, Ministry of Finance, Republic of Indonesia.</p> <p>He received his doctorate in International Development from Graduate School of International Development, Nagoya University, Japan. He also has several professional teaching experiences at varied university in Indonesia, focusing on International Economics.</p>

<p>Roger Kewa Avinaga</p> 	<p>Roger Kewa Avinaga heads the Commercial Division of Petromin PNG Holdings, where he is responsible for all commercial matters. He is a Senior Member of the Executive Management Team and the director of seven of Petromin's subsidiary companies. He has occupied several senior management positions in Petromin including Manager Commercial and Strategic Planning, Business Development Manager, Deputy General Manager - New Ventures and Business Development. Mr. Kewa Avinaga holds a Master of Law (LLM) in Petroleum Finance and Taxation from University of Dundee, United Kingdom. He also holds a Bachelor of Arts (BA) & Bachelor of (Honors) in International Relations.</p> <p>Mr. Kewa Avinaga has 20 years of experience dealing with finance, economics, state participation in extractive industries, fiscal issues, taxation and Government policies relating to petroleum and mineral sectors. He spent over a decade working for the Department/Ministry of Petroleum and Energy with the Government of PNG and until joining the state owned oil, gas and minerals company Petromin PNG Holdings Limited in 2008, he was Assistant Director of Petroleum Policy and Senior Petroleum Economist.</p>
<p>Bryan Land</p> 	<p>Bryan Land is a Lead Extractives Specialist in the World Bank Group's Energy & Extractives Global Practice, a role in which he draws on nearly 30 years of experience working on public policy issues surrounding the extractives sector. Bryan has spent the past eight years at the Bank managing government policy and capacity building projects in the oil, gas and mining sectors, especially in Africa and East Asia and Pacific Regions. His interests include national resource policy formation, fiscal policy matters, contract negotiations, the role of Sovereign Wealth Funds and building linkages to other parts of the economy. Bryan obtained his first degree in Economics from L.S.E. and has Master's degrees in International Affairs from Columbia University and Natural Resources Law from the Centre for Energy and Minerals Law and Policy in Dundee, Scotland</p>
<p>Syakirah Binti Md Nor</p> 	<p>Syakirah Binti Md. Nor is the Principal Assistant Secretary of the Tax Division in the Ministry of Finance of Malaysia. She has 7 years experience in handling personal and company's income tax, overseeing policy issues including new measures to be adopted in the annual budget announcement. She has performed her current role of overseeing the petroleum income tax, stamp duty and real property tax policy for almost 1.5 years.</p>

<p>Peter Mullins</p> 	<p>Peter Mullins has extensive experience in tax policy and tax law having been involved in the area for over 25 years. Peter is a Deputy Division Chief with the Tax Policy Division of the International Monetary Fund in Washington DC. Peter has provided advice to more than 40 countries on a range of tax policy issues including corporate tax, personal tax, VAT, international tax issues, natural resources taxation and property taxes. Prior to joining the IMF in 2005, Peter was the General Manager of the Business Tax Division in the Australian Treasury. He has worked in both the private and public sectors, including many years as a senior official in the Australian Tax Office.</p>
<p>Suahasil Nazara</p> 	<p>Suahasil Nazara chairs the Fiscal Policy Agency (FPA), Ministry of Finance Republic of Indonesia. Suahasil's previous career spanned universities, government and consulting, always with a focus on economic and regional development. Suahasil is a member of several scientific organization i.e. International Regional Science Association (IRSA), Indonesian Economists Association (ISEI). Until today, he also served as Policy Group Coordinator at Secretariat of the National Team for the Acceleration of Poverty Alleviation. Prior to joining FPA, he worked for 3 years (2009-2011) as Member of Expert Team on Fiscal Decentralization and the Head of Economics Department, Faculty of Economics, University of Indonesia from 2009 until 2013.</p>
<p>Enkhbayar Nemekhbayar</p> 	<p>Mr. Enkhbayar Nemekhbayar is the Head of the Economy, Finance, and Investment Division at the Strategic Policy and Planning Department of the Ministry of Mining in Mongolia. His prime responsibilities are conducting economic research and analysis and management of budgetary processes in order to create a favorable business environment to attract private investment in the country's minerals and petroleum industry. He played a significant role in formulating the industry's key legislative documents and international agreements during the past two years. Mr. Enkhbayar earned his MA and BA in economics from Kyoto University. He is also a member of Mongolian Minerals Council, advisory panel to the Government of Mongolia on industry-related issues, and board member of Mongolian Stock Exchange.</p>

<p>Hongkham Phomvilath</p> 	<p>Mr. Hongkham Phomvilath is Deputy Chief of the Legislation Division in the Tax Department of the Ministry of Finance in Lao PDR.</p>
<p>Gunawan Pribadi</p> 	<p>Gunawan Pribadi is the Deputy Director of International Tax Policy, Fiscal Policy Agency, Ministry of Finance, Republic of Indonesia. In this position, he deals with tax treaties, investment treaties, and other issues, including international tax on oil and gas industry.</p> <p>Pribadi started his career at the Ministry of Finance as a tax auditor of the Directorate General of Taxes, Ministry of Finance, in 1991. Then he was assigned at several offices of the Directorate General of Taxes, such as Directorate of International Taxation, Directorate of Value Added Tax, and Tax Service Office for Foreign Taxpayer until 2006. In 2006, he joined the just established Fiscal Policy Agency as the Deputy Director of Global Economic Risk Analysis. From 2010 to 2013, he was posted in the Executive Director's Office of the World Bank as a Senior Advisor.</p>
<p>Kepsey K. Puiye</p> 	<p>Mr. Kepsey Puiye is Assistant Director of Petroleum Economics in the Department of Petroleum and Energy in Papua New Guinea. He has a strong background in petroleum policy and economics and is one of the key advisors to the Secretary and Minister. He graduated with a Bachelor of Business Economics from the University of Papua New Guinea (UPNG) in March 1996. He also holds a Master of Science (MSc) Degree in Energy Policy from the University of Dundee's Centre for Energy, Petroleum & Mineral Law & Policy, Scotland, UK.</p>
<p>Vann Puthipol</p> 	<p>Mr. Vann Puthipol is the Deputy Director General of the General Department for Taxation at the Ministry of Economy and Finance in Cambodia. He has worked for the General Department of Taxation since 1981, and has been deeply involved in drafting tax law and regulations since 1995. In 1999, he was assigned to lead the implementation of VAT in Cambodia, and later on to be Chief of Large Taxpayers Unit, Director of Large and Medium Taxpayers Bureau, Director of Large Taxpayers Department, and Deputy Director General of the General Department of Taxation in 2012. He has an MBA from Charles Sturt University Australia.</p>

<p>Tran Thi Phuong Nhung</p> 	<p>Ms. Tran Thi Phuong Nhung is Deputy Head of the Property, Natural Resources and Environmental Tax Policy Division in the Tax Policy Department of the Ministry of Finance in Vietnam. Her work covers the environmental and natural resource taxes, land tax, property registration fees and international cooperation in the tax field. Prior to joining the Tax Policy Department, Ms. Nhung worked for 3.5 years in the General Department of Customs. She also has experience working in a range of other countries including Chinese Taipei, Chile, United States of America and the Federal Republic of Germany. She has a Masters degree in Law from Hanoi National University.</p>
<p>Tugsjargal Sreenendorj</p> 	<p>Mrs. Tugsjargal Sreenen is a senior tax inspector and general financier at the General Taxation Authority of Mongolia. She has been a secretariat for the tax dispute settlement board of the General Tax Authority for over five years and has vast experience in dealing with tax compliance and transfer pricing challenges. She dealt with numerous large taxpayers' cases mainly in the mining sector. She earned her MA degree in Business Administration/ Finance and Insurance in 2000 and also had been certified as a public accountant of Mongolia.</p>
<p>Alpa Shah</p> 	<p>Alpa Shah is a Technical Assistance Advisor in the Tax Policy Division of the Fiscal Affairs Department at the International Monetary Fund. Her work encompasses a range of technical assistance, research and analysis on extractive sector fiscal regimes. Prior to joining the Fund, she worked in the investment banking sector in London in the area of infrastructure finance, and subsequently for the Government of Liberia under the Overseas Development Institute Fellowship, advising on the negotiation and monitoring of mineral and petroleum investment agreements with its international investors. Alpa holds a MA in Economics from the University of Cambridge and an MSc from the School of Oriental and African Studies, University of London.</p>
<p>Scott Shelton</p> 	<p>Scott Shelton is a Technical Assistance Advisor in the Revenue Administration Division of the Fiscal Affairs Department at the International Monetary Fund. By profession, he is a certified management accountant. Over the past 24 years he has worked with CIDA, World Bank, UN and the IMF, dealing with revenue administrations in numerous countries with emerging oil and gas economies. He possesses extensive technical knowledge and experience in dealing with multinational corporations in the oil and gas, extractive and other industries dealing with their domestic and international tax planning strategies. He also has in-depth experience in the management of revenue administration compliance programs and dispute resolution processes through occupying a wide range of management positions, acquired during a 31 year career with the Canada Revenue Agency (CRA). He has a BA in Economics from Wilfrid Laurier University.</p>

<p>Parulian Sihotang</p> 	<p>Parulian Sihotang has been working as Deputy for Finance at Special Task Force for Upstream Oil and Gas Business Activities Republic of Indonesia. He has more than 20 years experience in financial and operational audit of both state-owned companies and government institutions. He was experienced 15 years in risk management and corporate governance. His extensive knowledge in oil and gas Production Sharing Contract, has been enabling factor to provide solutions on various oil and gas issues such as project economic, cost recovery, lifting and oil and gas accounting and audit. His strong accounting and finance research has been instrumental in providing in-depth analysis to support management decision making process. During the last 7 years, He has been active in promoting Sustainability Reporting to support sustainable corporate performance. He received his doctorate (Ph.D) in Accounting from University of Indonesia.</p>
<p>Zaw Naing</p>	<p>Mr. Zaw Naing has been working as a Deputy Director General, Treasury Department under Ministry of Finance, Myanmar since September 2014 when the Treasury Department was established in the Ministry of Finance. His duties include budget execution and presenting the budget progress report to the minister and the parliament. Mr. Naing joined the Budget department in 1988 as a Deputy Budget Officer and was subsequently promoted to Budget Officer, Assistant Director and Director in 26 years of government service. His areas of expertise include Budgeting, Financial Reporting and Budget Implementation.</p>
<p>Scott Weers</p>	<p>Mr. Scott Weers has been a Tax Examiner in the Republic of Palau for 5years, conducting compliance audits for the private sector within Palau. These audits cover Wage Tax, Gross Revenue Tax, Hotel Room Tax, Financial Institute Tax, Remittance Tax, and Vessel/Cabin Tax.</p>
<p>IGN Wiratmaja</p> 	<p>IGN Wiratmaja is the Director General of Oil & Gas, Ministry of Energy and Mineral Resource (MEMR). His career is widely focused on The National Gas Policy by leading a team to produce the roadmap for diversification from oil fuel to gas fuel for transportation, the roadmap for diversification from oil fuel to LPG for Fishermen along with The Ministry of Maritime and Fishery, and the Blueprint for The National Gas Policy along with stakeholders in gas industry. Prior to this, he worked as Vice Chairman for Management Performance Unit, MEMR. He also worked as Head of Accelerating Team of Diversification from Oil Fuel to Gas Fuel and Renewable Energy from 2013 until 2014. He received his doctorate (Ph.D) in Engineering Mechanics from University of Kentucky, USA.</p>