



# Economic and Social Council

Distr.: General  
15 July 2021

Original: English

---

## 2021 session

23 July 2020–22 July 2021

Agenda item 4

**Elections, nominations, confirmations and appointments**

## **Appointment of 25 members to the Committee of Experts on International Cooperation in Tax Matters**

### **Note by the Secretary-General**

1. Pursuant to Economic and Social Council resolution 2004/69, the Committee of Experts on International Cooperation in Tax Matters comprises 25 members nominated by Governments and acting in their personal capacity. The members are to be drawn from the fields of tax policy and tax administration and selected to reflect an adequate equitable geographical distribution, representing different tax systems. They are to be appointed by the Secretary-General after notification has been given to the Council. The term of office is four years.
2. In paragraph 29 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, as endorsed by General Assembly in its resolution [69/313](#) of 27 July 2015, Member States reconfirmed the mandate of the Committee and reiterated that the members shall be appointed by the Secretary-General, in consultation with Member States.
3. In a note verbale dated 16 December 2020, the Secretary-General invited Member States to nominate qualified candidates for membership in the Committee. The Secretariat conducted a virtual briefing on 9 February 2021 on the nomination process and selection criteria. A total of 50 nominations were received and 1 nomination was withdrawn, resulting in 49 nominations.
4. On the basis of the nominations presented by Member States, the Secretary-General has decided to appoint the following persons to the Committee of Experts on International Cooperation in Tax Matters, for a term ending on 30 June 2025:

Muhammad Ashfaq Ahmed (Pakistan)  
Rasmi Ranjan Das (India)  
Matthew Olusanya Gbonjubola (Nigeria)  
Liselott Kana (Chile)  
YoungJoo Lee (Republic of Korea)  
Wazona Ligomeka (Malawi)  
Nana Akua Achiaa Amoako Mensah (Ghana)



Enrique Bolado Muñoz (Mexico)  
Kapembwa Elizabeth Namuyemba-Sikombe (Zambia)  
Marlene Patricia Nembhard-Parker (Jamaica)  
Eamonn O’Dea (Ireland)  
Pande Putu Oka Kusumawardani (Indonesia)  
Mya Oo (Myanmar)  
El Hadramy Oubeid (Mauritania)  
Carlos Protto (Argentina)  
Elisângela Rita (Angola)  
Aart Roelofsen (Netherlands)  
Alexander Smirnov (Russian Federation)  
Stephanie Smith (Canada)  
Trude Steinnes Sønvisen (Norway)  
Titia Stolte-Detring (Germany)  
José Troya (Ecuador)  
Mario Visco (Italy)  
Ingela Willfors (Sweden)  
Yan Xiong (China)

5. Biographical information on the appointees is contained in the annex to the present note.

---

**Annex****Biographical information on the appointees to the Committee of Experts on International Cooperation in Tax Matters\*****Muhammad Ashfaq Ahmed (Pakistan)****Present position**

Director General, International Taxes, Federal Board of Revenue, Pakistan

**Previous positions**

Chief, International Taxes, Federal Board of Revenue, Pakistan

Commissioner IRS, Regional Tax Office, Islamabad, Pakistan

Director General to the President of Pakistan

Chief, International Taxes, Federal Board of Revenue, Pakistan

Secretary, International Taxes, Federal Board of Revenue, Pakistan

**Education**

B.A. Economics and Literature, Punjab University, Lahore, Pakistan

M.A. English Language and Literature, Punjab University, Lahore, Pakistan

M.Phil. American Studies/International Relations, Quaid-e-Azam University, Islamabad, Pakistan

M.S. Economics Policy Analysis, Saitama University, Japan

Ph.D. Political Economy, University of Washington, Seattle, United States/Quaid-e-Azam University, Islamabad, Pakistan

---

\* Biographical information is issued without formal editing.

## **Rasmi Ranjan Das (India)**

### **Present position**

Joint Secretary in the Foreign Tax and Tax Research Division, Central Board of Direct Taxes, Government of India, India

### **Previous positions**

Around 29 years of experience as a member of the Indian Revenue Service in policy making and implementing direct tax laws in India

### **Education**

Post Graduate Degree in International Relations, Jawaharlal Nehru University, New Delhi, India

Post Graduate Degree in Public Policy and Management, Indian Institute of Management, Bangalore, India

**Matthew Olusanya Gbonjubola (Nigeria)**

**Present position**

Director, Tax Policy and Advisory Department, Federal Inland Revenue Service, Nigeria

**Previous positions**

Director, International Tax Department, Federal Inland Revenue Service, Nigeria

Deputy Director, International Tax Department, Federal Inland Revenue Service, Nigeria

Deputy Director, Transfer Pricing Division, Federal Inland Revenue Service, Nigeria

Deputy Director, International Tax Division and Lead, Tax Treaty Negotiation (Tax Policy), Federal Inland Revenue Service, Nigeria

Deputy Director, Tax Investigation (Southern Bureau, Lagos), Federal Inland Revenue Service, Nigeria

Assistant Director, Tax Investigation, Multinational Enterprises Division, Federal Inland Revenue Service, Nigeria

Chief Inspector, MNE's Tax Investigation, Federal Inland Revenue Service, Nigeria

**Education**

Higher National Diploma in Accountancy, The Polytechnic, Ibadan, Nigeria

M.B.A. Obafemi Awolowu University, Ile-Ife, Nigeria

**Liselott Kana (Chile)**

**Present position**

Head of Department of International Taxation, Internal Revenue Service, Chile

**Previous positions**

Head of the Free Trade of the Americas Department, Ministry of Foreign Relations, Chile

Foreign Investment Committee, Ministry of Economy, Chile

**Education**

LL.B., University of Stockholm, Sweden

LL.M., London School of Economics, London, United Kingdom

---

**YoungJoo Lee (Republic of Korea)****Present position**

Director, International Tax Division, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

**Previous positions**

Director, International Tax Cooperation Team, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

Director, Tax Rulings Team, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

Director, Human Resource Policy Team, Economic Structure Reform Bureau, Ministry of Economy and Finance, Republic of Korea

Foreign Press Spokesperson, Ministry of Economy and Finance, Republic of Korea

Senior Deputy Director, Income Tax Division, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

Deputy Director, Value Added Tax Division, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

Deputy Director, Tax Treaties Division, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

Deputy Director, International Tax Division, Tax and Customs Office, Ministry of Economy and Finance, Republic of Korea

**Education**

Bachelor of Business Administration, Yonsei University, Seoul, Republic of Korea

LL.M in International Corporate and Commercial Law, York Law School, United Kingdom

**Wazona Ligomeka (Malawi)**

**Present position**

Director, Policy Planning and Research, Malawi Revenue Authority, Malawi

**Previous positions**

Chief Economist and Special Assistant to the Secretary to the Treasury, Economic Planning and Development (Malawi), Ministry of Finance, Malawi

**Education**

B.Soc.Sc. (Economics), University of Malawi, Chancellor College, Zomba, Malawi

M.A. International Development Policy (Taxation), Sanford School of Public Policy, Duke University, Durham / North Carolina, USA

Ph.D. Development Studies (Taxation), Institute of Development Studies, University of Sussex, United Kingdom



**Nana Akua Achiaa Amoako Mensah (Ghana)**

**Present position**

Legal Officer and Competent Authority, Legal Affairs and International Taxation,  
Ghana Revenue Authority, Ghana

**Previous positions**

Tax Policy Advisor, Global Forum on Tax Transparency and Exchange of Information  
for Tax Purposes Secretariat (OECD), Paris, France

Senior Associate, Corporate and Commercial, Tax, Fugar and Company, Ghana

**Education**

LL.B., Kwame Nkrumah University of Science and Technology, Kumasi, Ghana

Barrister at Law, Ghana School of Law, Accra, Ghana

## **Enrique Bolado Muñoz (Mexico)**

### **Present position**

Director-General of International Treaties, Ministry of Finance and Public Credit, Mexico

### **Previous positions**

Deputy Director-General of International Treaties, Ministry of Finance and Public Credit, Mexico

Director of Treaty Negotiation and Special Projects, Ministry of Finance and Public Credit, Mexico

Under Director for Treaty Negotiation, Ministry of Finance and Public Credit, Mexico

Head of Department on Treaty Negotiation, Ministry of Finance and Public Credit, Mexico

Coordinator of International Legal Procedures Liaison, Ministry of Finance and Public Credit, Mexico

### **Education**

LL.B., Escuela Libre de Derecho, Mexico City, Mexico

**Kapembwa Elizabeth Namuyemba-Sikombe (Zambia)**

**Present position**

Principal Budget Analyst, Domestic and International Tax Unit, Budget Office,  
Ministry of Finance, Zambia

**Previous positions**

Senior Economist, Tax Policy Unit, Budget Office, Ministry of Finance, Zambia  
Economist, Tax Policy Unit, Ministry of Finance, Zambia

**Education**

B.A. Economics, the University of Zambia, Lusaka, Zambia

**Marlene Patricia Nembhard-Parker (Jamaica)**

**Present position**

Chief Tax Counsel Legislation, Treaties and International Tax Matters, Tax Administration, Ministry of Finance, Jamaica

**Previous positions**

Director, Legislation and Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Senior Legal Counsel, Legislation and Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Legal Counsel, Legislation and Treaty Services, Tax Administration, Ministry of Finance, Jamaica

**Education**

B.Sc. in Public Administration (Hons.), University of the West Indies, Mona, Jamaica

LL.B. (Hons.), University of the West Indies, Mona, Jamaica

LL.M., University of the West Indies, Mona, Jamaica

Master's Degree in International Taxation, Australian School of Business, University of New South Wales, Kensington, Australia

**Eamonn O’Dea (Ireland)**

**Present position**

Assistant Secretary-General of Revenue in Ireland, Head of Revenue’s International Tax Division, The Revenue Commissioners, Ireland

**Previous positions**

Head of Revenue’s Direct Taxes Policy and Legislation Division, The Revenue Commissioners, Ireland

**Education**

B.A. Economics

M.Sc. Taxation

**Pande Putu Oka Kusumawardani (Indonesia)**

**Present position**

Acting Director, Center for State Revenue Policy, Indonesia

**Previous positions**

Head of Division of Policy Analysis Program, Center for State Revenue Policy, Indonesia

Head of Division of International Taxation Policy, Center for State Revenue Policy, Indonesia

Head of Subdivision of the American and European Multiple Tax Agreement Subdivision, International Tax Policy Division, State Revenue Policy Center, Indonesia

Head of Subdivision of the International Tax Organization Cooperation, International Tax Policy Division, State Revenue Policy Center, Indonesia

**Education**

Bachelor's degree, Economic Faculty, University of Indonesia, Depok, Indonesia

Master's of Finance, University of Indonesia, Depok, Indonesia

M.P.P., Hitotsubashi University, Tokyo, Japan

---

**Mya Mya Oo (Myanmar)****Present position**

Deputy Director General, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

**Previous positions**

Director of Large Taxpayers Office, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

Program Director of Tax Reform, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

Director, Finance Directorate, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

Deputy Director, Policy and Research, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

Assistant Director, Companies Circle, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

Staff Officer, Internal Revenue Department, Ministry of Planning, Finance and Industry, Myanmar

**Education**

Bachelor's Degree in Commerce, Institute of Economics, Yangon, Myanmar

Diploma in Business Administration, Institute of Economics, Yangon, Myanmar

Diploma in Business Law, Institute of Economics, Yangon, Myanmar

M.P.P., National Graduate Institute for Policy Studies, Tokyo, Japan

## **El Hadramy Oubeid (Mauritania)**

### **Present position**

Senior Tax Adviser of the Minister of Finance and Head of National Commission on Tax Issues, Ministry of Finance, Mauritania

### **Previous positions**

Public Financial Management Senior Specialist, International Monetary Fund

Governance Senior Specialist, Governance Practice, World Bank Group

Principal Advisor, Ministry of Finance, Mauritania

### **Education**

Bachelor's Degree in Public Accounting, National School of Administration, Nouakchott, Mauritania

Diploma in Public Finance and Public Management, International Institute of Public Administration, Paris, France

Master's Degree in Public Management and Administration, University of Paris, France



**Carlos Protto (Argentina)**

**Present position**

Director of International Tax Relations, National Tax Office, Argentina

**Previous positions**

Director of Direct Taxation, National Tax Office, Argentina

Coordinator of Tax Matters, National Tax Office, Argentina

**Education**

Bachelor's Degree in Accounting, University of Buenos Aires, Argentina

Master's Degree in Tax Management, Solvay Business School, Free University of Brussels, Belgium

**Elisângela Rita (Angola)**

**Present position**

International Tax Official, International Relations Department, Angolan Revenue Administration

**Previous positions**

Head of Double Tax Treaties Unit, International Relations Department, Angolan Revenue Administration

Tax Official, Legal Department, Angolan Revenue Administration

**Education**

LL.M International Taxation, University of Florida Levin College of Law, Gainesville, Florida, United States

BCOM Law, University of Pretoria, South Africa

## **Aart Roelofsen (Netherlands)**

### **Present position**

Coordinating Policy Advisor, International Tax Unit, Ministry of Finance, The Netherlands

### **Previous positions**

Deputy Head, International Tax Unit, Ministry of Finance, Netherlands

Policy Advisor to the Netherlands State Secretary of Finance

Specialist in Corporate Tax and Income Tax, Directorate of Tax, Ministry of Finance, Netherlands

Tax Inspector, Tax Administration, Amsterdam, Netherlands

### **Education**

Degree in Rural Development Sociology, Wageningen University, The Netherlands

Degree in Tax Law, University of Amsterdam, The Netherlands

## **Alexander Smirnov (Russian Federation)**

### **Present position**

Deputy Director, Tax Policy Department, Ministry of Finance of the Russian Federation

### **Previous positions**

Tax Manager and Director, Moscow Representative Office of Ernst & Young CIS Ltd.

Assistant Manager, Moscow Representative Office of Arthur Andersen International B.V.

### **Education**

M.A. History and Law, Astrakahn State Pedagogical Institute, Russian Federation

Ph.D. Economics, Moscow State Pedagogical Institute, Russian Federation

**Stephanie Smith (Canada)**

**Present position**

Senior Director, Tax Treaties, Tax Policy Branch, Department of Finance, Canada

**Previous positions**

Head of Unit, International Tax Cooperation Unit, OECD, Paris, France

Senior Advisor — Tax Treaties, Canada Revenue Agency, Ottawa, Canada

**Education**

LL.B., Queen's University, Kingston, Ontario, Canada

B.A., Bishop's University, Lennoxville, Quebec, Canada

Admission to the Bar of the Law Society of Canada

## **Trude Steinnes Sønvisen (Norway)**

### **Present position**

Legal Adviser, Section for Individual Taxation, Capital Taxation and Tax Treaties, Tax Law Department, Ministry of Finance, Norway

### **Previous positions**

Legal Advisor, Section for Individual Taxation, Capital Taxation and Tax Treaties, 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, Advisor, Section for Business Taxation, Tax Law Department, Ministry of Finance, Norway

### **Education**

Psychology fundamentals, University of Tromsø, Norway

Examen philosophicum, University of Bergen, Norway

Law degree, University of Oslo, Norway

## **Titia Stolte-Detring (Germany)**

### **Present position**

Head of Division, International Tax Directorate, Federal Ministry of Finance, Germany

### **Previous positions**

Deputy Head of Division, International Tax Directorate, Federal Ministry of Finance, Germany

Desk Officer, General Tax Policy Division, Federal Ministry of Finance, Berlin, Germany

Head of Division, Customs Section, Regional Finance Office, Berlin and Cottbus, Germany

### **Education**

Second Juridical State Examination, Court of Appeal, Berlin, Germany

First Juridical State Examination (Equivalent to MA), Study of German Law, University of Passau, Germany

Study of Spanish Civil and Commercial Law, University of Santiago de Compostela, Spain

Study of German, English and Spanish Law, University of Passau, Germany

**José Troya (Ecuador)**

**Present position**

Head of International Tax Coordination Unit, Internal Revenue Service, Ecuador

**Previous positions**

Head of Department of Large Taxpayers and International Taxation, Internal Revenue Service, Ecuador

Head of International Taxation Area, Internal Revenue Service, Ecuador

Special Taxes Expert (Mining), Internal Revenue Service, Ecuador

International Taxation Audit Specialist, Internal Revenue Service, Ecuador

**Education**

Bachelor's Degree in Commercial Engineering, Finance Major, Pontifical Catholic University of Ecuador, Quito, Ecuador

M.B.A., Vlerick Leuven Ghent Management School, Belgium



## **Mario Visco (Italy)**

### **Present position**

Advisor to the Director General, Ministry of Economy and Finance, Italy

### **Previous positions**

Head of Unit, International Relations Directorate, Department of Finance, Ministry of Economy and Finance, Italy

Head of the International Taxation and Tax Reliefs Section of the Revenue Agency, Central Directorate for Tax Regulations, Italy

Head of Unit, International Relations Office, Tax Policy Department, Ministry of Finance, Italy

Fiscal Officer, Ministry of Finance, Italy

### **Education**

Degree in Political Sciences with a specialization in International Politics

**Ingela Willfors (Sweden)**

**Present position**

Director, Tax and Customs Department, Ministry of Finance, Sweden

**Previous positions**

Director, International Tax Department, Ministry of Finance, Sweden

Deputy Director, International Tax Department, Ministry of Finance, Sweden

Legal Adviser, International Tax Department, Ministry of Finance, Sweden

Associate Judge at the Administrative Court of Appeal, Stockholm, Sweden

**Education**

LL.M., University of Stockholm, Sweden

International Tax Law, University of Stockholm, Sweden

**Yan Xiong (China)**

**Present position**

Deputy Director General, International Taxation Department, State Taxation Administration, China

**Previous positions**

Worked in various areas of international taxation at the State Administration of Taxation, PRC, including treaty, transfer pricing, exchange of information, and cooperation with foreign tax administrations and international organizations.

**Education**

M.A. in Applied Linguistics, Beijing Foreign Studies University, China

Lawyer's Qualification, China

LL.M. in International Taxation, University of Michigan, Ann Arbor/Michigan, USA

---