

Report

Inaugural Annual Forum Developing Country Tax Policies and Cooperation for Agenda 2030



Inaugural Forum organized by the South Centre and the Government of Indonesia
Surabaya, Indonesia

30 November – 2 December 2016

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I. Introduction

1. Sixty-seven delegates, coming from nearly forty countries from the Asia, Africa, and Latin America and Caribbean regions, participating often simultaneously as country representatives and presenters and experts, came together in Surabaya, Indonesia last 30 November to 2 December 2016 to attend the Inaugural Annual Forum on Developing Country Tax Policies and Cooperation for Agenda 2030.
2. As the new UN development agenda, Agenda 2030 calls for the realization of sustainable development everywhere, leaving no one behind. The ambitious agenda will require that developing countries be leading actors in mobilizing the financial resources. For two and half days, officials and experts engaged in the sharing of experiences and ideas on what would be needed to ensure that national authorities would be able to mobilize the financial resources needed for Agenda 2030. One element present in all the discussions was the issue of how international agenda and processes of tax cooperation could be restructured to sufficiently incorporate the interests of developing countries.
3. The Forum was the initiative and collaboration between the Indonesian Government and the South Centre, the intergovernmental organization of developing countries based in Geneva, Switzerland and, with the mandate to provide policy advice, undertake research and analysis, support coordinated actions by developing countries in negotiating processes, and promote South-South cooperation.
4. The Forum serves as a platform for senior developing country government officials to discuss trends and perspectives in the current geopolitical landscape of tax policy and international cooperation on tax and finance administration. It further offers a space for debate and exchange of views among senior developing country officials on the challenges and opportunities arising within regions and individual countries that are pursuing inclusive growth and sustainable development goals. By analyzing the most recent trends, the Forum aimed also at assisting developing countries in finding solutions, building on lessons learned by peers, and strengthening practical South-South cooperation activities in tax policy and tax cooperation.
5. The forum was the first event of what will become one of the South Centre's routine events in partnership with government of developing countries to focus on reforming international cooperation in the field of taxation, as well as strengthening tax agencies at the national level.

II. Opening Session

6. The inaugural forum was co-hosted by the Government of Indonesia and the South Centre. In opening the Forum, H.E. Ambassador Abdurrahman Mohammad Fachir, Vice-Minister of Foreign Affairs of Indonesia, called on developing countries to expand their efforts to strengthen their tax laws and administration and to take up the leadership in the setting the agenda and tax norms in the international sphere. Indonesia is honoured to be the host of the inaugural forum it believes that strengthening cooperative tax work among developing countries is a most important aspect of South-South cooperation.
7. Strengthening cooperation among developing countries in taxation is crucial, considering the developing countries do not yet have a strong common capacity in agenda setting, discussion and setting in international taxation issues, said RI Vice Foreign Minister, A.M. Fachir at the opening of the Inaugural Annual Forum.
8. The event was held over three days, from 30 November to 2 December 2016 and was beneficial for helping government agencies in developing countries in designing policies based on needs, strengthening coordination between developing countries in negotiations and tax cooperation in international forum activities, as well as international tax cooperation mechanisms between the authorities of developing countries.
9. The Vice Foreign Minister also emphasized the importance of taxation's role as the source of funding in achieving the goals of sustainable development, which is significant. "I believe that promoting a taxation system that is decent and trusted can help strengthen funding for fulfilling the public's needs, supporting the peoples' welfare, and contribute to inclusive growth in efforts to achieve the 2030 Agenda.

10. During the opening ceremony, Ms. Tri Rismaharini, Mayor of Surabaya, welcomed the participants and explained the programs of the city in building infrastructure and expanding critical social services and programs, giving the international tax officials a perspective on the importance of the outcome of their work. His Excellency Ambassador Triyono Wibowo, Permanent Representative of the Republic of Indonesia whose Mission in Geneva had worked very hard and closely with the South Centre in organizing the Forum thanked the delegations for participating and encouraged everyone to work hard to have a substantial outcome from the Forum for the benefit of all developing countries and future meetings.
11. Mr. Martin Khor, Executive Director of the South Centre, in welcoming the participants to the Forum, thanked the Government of Indonesia and the City of Surabaya for all their contributions in making the Forum possible. The international tax regime is a legacy of colonial trading blocs and outdated. Developing countries need to be actively involved in the fundamental reforms required, otherwise the resulting system will reinforce the dominant position of developed countries and their multinational companies and sustain obstacles to development.
12. In the session following the opening ceremony, Dr. Manuel F. Montes, Senior Advisor on Finance and Development, explained that the annual forum and associated activities are designed to create an association or network with a strong international identity and leading-edge technical capacity among developing country tax officials. This network will assist tax authorities agree on standards of tax cooperation suitable for developing countries. When in full operation, such a Forum will be held every year, will support working group meetings and efforts toward negotiated outcomes among its members and be supported by a network of tax experts. Dr. Montes proposed the following three main objectives of the Forum and its associated activities:
13. (1) To assist country authorities in undertaking better research, upgrading local capacity and in designing effective tax policies for their own countries drawing on lessons and experiences from the developing country context;
14. (2) To strengthen and better coordinate developing country engagement with and negotiations in international tax cooperation activities such as in the OECD-G20 processes, the UN tax cooperation work, and regional cooperation activities where there are operating fora in Latin America and Africa, but not in Asia; and facilitate mutual action at the regional and global levels.
15. (3) To establish international tax cooperation mechanisms among developing country authorities, for arriving at agreed norms and mutual action at the regional and global levels.

III. Global Tax Norms and the Process of Agenda Setting Internationally and in the South

16. In the session on “Global Tax Norms and the Process of Agenda Setting Internationally and in the South” Ms. Kim Jacinto Henares, former Commissioner of the Bureau of Internal Revenue of the Philippines delineated the challenges and obstacles facing developing country tax authorities in influencing the global agenda on international tax cooperation. Not being member countries of the OECD, developing countries have experienced many difficulties getting their suggestions and innovations recognized under the G20 Base Erosion and Profit Shifting project - even when there are more appropriate to their circumstances. The session highlighted the need for developing country officials to begin to develop standards and rules more suitable to their needs and for cooperative work among developing countries in support of their alternatives.
17. The Forum subsequently considered specific topics in tax policy and international cooperation of greatest and current interest to developing countries officials.

IV. Managing Tax Competition and Investment Incentives: From National to Collaborative Approaches

18. Providing tax incentives to attract investment is a sovereign right and can be an important part of an effective industrial development toolkit. However, authorities have to try to ensure that their fiscal costs are justified by the benefits received. More important, the session, moderated by Ms. Erika Siu, Independent Commission to Reform International Corporate Taxation, discussed approaches to manage competition using tax incentives that result mainly in reducing the tax bases for all participants.
19. Mr. Astera Primanto Bhakti, Assistant to the Minister of Finance for State Revenue Policy, Ministry of Finance of the Republic of Indonesia presented the Indonesia's highly selective tax incentive system for foreign investors, taking into account that tax benefits are only one and sometimes the not the most important consideration for the investment decision. He also discussed Indonesia's efforts in regard to minimizing harmful tax practices where the decision to relocate an investment is mainly a function of the tax advantages. Mr. Thulani Shongwe, Specialist, Multilateral Cooperation, African Tax Administration Forum (ATAF) presented the features of the ATAF Agreement on Mutual Assistance in Tax Matters (AMATM), initially agreed among South Africa, Lesotho, Zambia, and Mozambique in which strong exchange of information among tax authorities obviates investors' efforts to play authorities against each other. One approach is the joint audit by a multicounty of one taxpayer.

V. The Taxation of Technical Services in Developing Countries

20. In a session moderated by Muhsin Syihab, Director for Economic Development and Environmental Affairs, Ministry of Foreign Affairs of the Republic of Indonesia, Mr. Ignatius Mvula, Assistant Director at the Zambia Revenue Authority, presented (via Skype) the motivation behind and the main features of the United Nations' Committee of Experts on International Cooperation in Tax Matters proposed new approach to the taxation of technical services. Developing countries are highly disadvantaged by the conventional treatment that services transacted between related foreign entities do not create a taxable base unless these have the features of a "permanent establishment." The proposed UN approach seeks to amend the tax treatment consistent with the principle that foreign corporations are subject to tax where the economic activity takes place. Because trade in services is an increasingly major component of the international economy, overcoming this development obstacle is urgent.
21. A lively discussion on the practical implications of the innovation ensued after the discussants' coming from Vera Mshana, Program Officer, Fiscal Governance Program, Open Society Foundations and Dr. Vinay Kumar Singh, Director, Foreign Tax and Tax Research I, Central Board of Direct Taxation, Department of Revenue, Ministry of Finance of India. The examples of how the Indian tax system has operated similar approaches within its tax system generated much interest among the participants.

VI. Mutual Administrative Assistance and Evolving Tax Architecture

22. Jahanzeb Akhtar, Commissioner of Income Tax, Ministry of Finance, Government of India, presented on the deficiencies, power and technical imbalances, and practical constraints in the area of mutual administrative assistance, exchange of information, and country by country reporting. The role of developing countries in these international efforts have evolved from exclusion to "half-hearted" consultation, to current efforts toward a multilateral system of country-by-country reporting. These proposals are undermined by issues of the legitimacy of a developed country-led project and non-reciprocity in practice. There are also material constraints in the cost developing countries have to absorb in developing a data generation method to participate.

23. Mr. Abdul Gafur, Head of Section for Exchange of Tax Information, Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, discussed the operations of the tax intelligence unit and the interest in the Asian region to set up more practical approaches and mechanisms for sharing tax information.
24. In the breakout group on the topics, the difficulties experienced by specific developing countries in obtaining timely information from developed countries, the prohibitive cost of setting up computer system to comply with the OECD information standards, an abiding interest among developing countries to set up standards and mechanisms to exchange information emerged. Participants also recognized the potential positive impact of the OECD's Convention on Mutual Administrative Assistance in Tax Matters and the Common Reporting Standard Mutual Competent Authority Agreement, but were not optimistic about its effectiveness because of the perceived low probability that the US would participate.
25. The governance imbalances inherent in the processes of the OECD Global Form on Exchange of Information and Transparency came under a special spotlight. In order not to be branded as non-cooperative jurisdictions, developing countries must pay to be considered a participant in the OECD forum where countries are subjected to an evaluation of their practices, against benchmarks they have not been full participants in determining.

VII. Strengthening Regional Efforts in International Tax Cooperation among Developing Countries

26. In his presentation, Mr. Shuvojit Banerjee, Officer-in-charge, Development Policy Section, Macroeconomic Policy and Financing for Development Division, Economic and Social Commission for Asia and the Pacific, United Nations (UNESCAP), the variety of and growing intensity in efforts to expand tax cooperation in the Asia-Pacific region.
27. The region does not enjoy the same dense networks of institutions in international cooperation in tax matters (which is also the case in other areas) relative to other regions. However, the importunities for effective and productive mechanisms of tax cooperation are vast in a fast growing region with increasing intra-regional economic ties but a wide range in levels of economic development. Mr. Toffery Soetikno, Deputy Representative, Mission of Indonesia to Thailand, moderated this session.

VIII. Transfer Pricing: How Can Developing Countries Cooperate on the Issue?

28. Argentine economist Veronica Grondona, Advisor on Tax Justice, Panama Papers Inquiry Committee, European Parliament, reviewed Argentina's record of utilizing an alternative method of examining transfer pricing actions among related companies, including the experiences in applying the standard OECD methods. Argentina's so-called "sixth method" involves using prices observed in commodity markets to set transfer pricing benchmarks as opposed to the OECD method of transaction-by-transaction use of "comparables" as a benchmark. Dr. Vinay Kumar Singh presented on the principles and their implications in practice of the India's transfer pricing approach. He emphasized that a reliance on an OECD approach involves judgment and discretion on the part of both authorities and taxpayers since methodology does not generate a single price as a benchmark. The application of a functions, assets, and risks (FAR) analysis is inadequate because it ignores demand side factors behind price determination. Dr. Singh proposed that developing countries consider further work toward an internationally accepted method of profit attribution and an effort toward a broad consensus among them.
29. Mr. Thulani Shongwe illustrated the conundrums arising from the separate-entity principle and presented an illustration of the complications created in checking on pricing when an intermediary is involved in extractive industries trade. Mr. Achmad Amin, Deputy Director for Prevention and Settlement of International Taxation Dispute, Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, discussed the

challenges Indonesian authorities faced using standard transfer pricing approaches. Particularly in the case of intangibles, the identification of the “comparable uncontrolled price” can be difficult. Mr. Amin explained Indonesia’s rule-of-thumb approach in monitoring intellectual property charges. He emphasized the potential and challenges of collaboration among developing countries in transfer pricing methodology with the onset of country-by-country reporting.

30. The open session, moderated by Ms. Pooja Rangaprasad, Policy Coordinator, Financial Transparency Coalition, India, saw a lively discussion on the difficulties and costs developing country authorities face in hewing closely to OECD-recognized approaches and the need for developing countries to advocate the recognition of their approaches in international standards.

IX. Tax Treaties, Allocating Taxing Rights, and E-commerce: A Challenge to South-South Cooperation

31. Mr. Gunawan Pribadi, Head of Section for International Tax Policy, Centre for Revenue Policy, Fiscal Policy Agency, Ministry of Finance, Indonesia, moderated this session ,which started by examining the role of tax treaties. Mr. Alvin Mosioma, Director, Tax Justice Network – Africa highlighted how many developing countries are “giving away” their taxing rights under tax treaties, particularly those that follow OECD principles. This kind of problem would arise even when the treaty is between two developing countries; Mr. Mosioma gave an example of a court case initiated by his organization which questions whether such treaties should be allowed to come into force if they undermine the public interest.
32. Mr. Asrifal Hardi Rangkuti, Head of Section for Planning and Evaluating of Intelligence Operation, Directorate General of Taxes, Ministry of Finance, coming to the issue with an expertise in digital systems presented the challenges e-commerce. Developing countries need to invest in upgrading their capabilities, undertake domestic legal reforms, and be active in international discussions to avoid being disadvantaged by the growth of e-commerce. Mr. Rangkuti outlined Indonesia’s step-by-step approach to defining the area and the policy changes required. Overall, the challenge of effective taxation consists of three topics: (1) identification of e-commerce players, (2) determination of taxing rights, and (3) design of taxing mechanisms.
33. In the breakout groups that discussed this topic, there were some differences among developing countries in terms of the scale of activities in negotiating and acceding to new tax treaties. There are pressures being felt by some developing countries to accede to treaties to present a welcoming face to foreign investment. Participants agreed on the importance of strong and well-defined domestic tax legislation and administrative procedures to secure development objectives. Many participants took the view that participating in the OECD Multilateral Instrument to Implement BEPS Recommendations will be advantageous to them. Participants agreed that e-commerce is an area where collaborative and cooperative work among developing countries should be expanded because of the common obstacles and challenges shared among developing countries on this matter.

X. Tax Havens and Illicit Financial Flows: From National Efforts to International Cooperation

34. Mr. Tri Purnajaya, Director of Trade, Industry, Investment, and Intellectual Property Rights, Ministry of Foreign Affairs of the Republic of Indonesia, moderated a lively session on tax havens and how developing countries can cooperate to become active players in shaping the standards and the rules, instead of leaving it to developed countries. Mr. Alexandre Akio Lage Martins, Tax Auditor, International Taxation Division Government Unit, Federal Tax Unit, Ministry of Finance, Brazil, presented the long-standing Brazilian system in classifying particular tax jurisdictions as tax havens and treating transactions between Brazil and these jurisdiction differently, including imposing a higher withholding tax. The Brazilian system is a transparent system based on

evolving (since 1996) legislation and administrative procedures which draw on Brazilian experience and on international analyses (including the work on harmful tax practices effort in the OECD in the late 1990s). For example, it has a specific definition of “substantial economic activity” of a corporation in its residence jurisdiction when it has the appropriate operational capacity (qualified employees, physical facilities) to fulfill its objectives. The categorization is thus not based on politics or participation in a forum, such as that involved in determining non-cooperative jurisdictions under the OECD. Developing country participants also expressed the possibility that the current EU intention to create tax havens list could result in non-EU members being categorized as such while EU members are exempt from evaluation.

35. Ms. María Carola Iñiguez Zambrano, Undersecretary of International and Subregional Organizations of the Ministry of Foreign Affairs and Human Mobility of Ecuador, responsible for the presentation of the Ecuadorian proposal on tax justice in the multilateral system, spoke to the body about Ecuador’s agenda in tax cooperation and efforts in the General Assembly. Ecuador will seek the UN’s expanded involvement in combatting illicit financial flows and in decision-making on tax cooperation at the intergovernmental level. Ecuador’s view is that raising the participation of developing countries and ensuring their access to setting the international agenda in tax cooperation is a matter of good governance and justice in line with achievement of Agenda 2030 and leaving now one behind. Dra. Lorena Freire Guerrero, Undersecretary for Tax Compliance, Internal Revenue Service, Ministry of Finance, Ecuador, discussed her government’s efforts in combatting illicit flows in and out of the country. Ecuador has a well-articulated tax haven regulatory framework, including of listing of jurisdictions considered to be tax havens.

XI. Calendar of Tax Cooperation-Related Meetings in the Next 12 Months

36. In this session, moderated by Mariama Williams, Senior Programme Officer of the South Centre, a discussion of immediate challenges confronting developing countries provided the backdrop to a discussion of activities for the coming year. In the context of the Paris Agreement under the climate change framework convention and Agenda 2030, there is a need to ensure that developing countries have the means of implementation in finance and policy to transform their economies and achieve sustainable development. Mr. Toufiq Islam Shatil, Counsellor, Permanent Mission of Bangladesh in Geneva, outlined the challenges in international tax cooperation in discharging commitments from the financing for development outcome and in the work programme of the UNCTAD as articulated in the outcome of UNCTAD XIV in Nairobi.
37. As Ecuador assumes of the presidency of the G77 and China in 2017, Ms. María Carola Iñiguez Zambrano, Undersecretary of International and Subregional Organizations of the Ministry of Foreign Affairs and Human Mobility of Ecuador called on developing countries to work together and invest time and resources to take the lead in international tax cooperation and to ensure that the more representative body of the UN becomes the venue for this effort.

XII. Closing session and major conclusions

38. In Mr. Arko Hananto Budiadi, Director for Socio-Cultural Affairs and International Organizations of Developing Countries, Ministry of Foreign Affairs, Indonesia and Dr. Manuel Montes of the South Centre moderated the closing session. Among the key aspects of the inaugural forum that were highlighted in the final session were the following:
39. 1. The Forum covered many issues of interest to developing countries but there were other issues, such as the tax treatment of extractive industries and in services, which were not covered in detail. Consideration should be given to collaborative work before the next Forum and during the next Forum can be devoted to these issues not adequately covered.

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40. 2. For the topics that were actually included in the Forum, there is a need to expand collaboration and cooperation among developing country tax authorities to undertake research and publication (particularly on actual country cases and experience) and in sharing of analyses and practices, possibly through exchange of visits or small meetings at the regional level. The South Centre can facilitate these activities.
 41. 3. Experts and officials that were involved and served as presenters in the inaugural Forum and be encouraged and supported to visit other developing countries to share their knowledge and experience. The South Centre can facilitate these activities.
 42. 4. There is solid support to continue the Forum as a venue for the intergovernmental discussions of tax policy and cooperation among developing country officials. It should draw on expertise of interest to these officials including from academics and civil society analysts, as was the case in the inaugural Forum.
 43. 5. While there was a broad regional representation in the Forum (including participants from Iran, Iraq, Jordan, Bhutan, Mongolia, Cameroon, Kenya, Senegal and others and experts from South Africa, Argentina among others) there is a need to continue to expand and diversify the number of developing country participants and experts.
 44. 6. In the inaugural Forum quite a few countries sent two participants, in which the second participant was fully funded by the sending country. In the future, the sustainability of the annual Forum will be assured if middle income countries would fund their delegations and the funds for the Forum can be devoted to funding experts who are presenters and for the participation of least developed countries.
 45. 7. A big debt of gratitude is owed to the Government of Indonesia, including the mission in Geneva, for the extensive support and the investment of staff time in organizing the Forum. A big debt is also owed to the City of Surabaya for generously hosting the welcome dinner and the memorable cultural show. The delegation of Iran generously shared gifts brought from home with the organizers of the Forum.
 46. 8. There was a strong spirit of South-South solidarity during the Forum and, as it ended, participants looked forward to expanded cooperation and collaboration.

ANNEX I. Speaker Biodata (in Alphabetical order)

Alexandre Akio is a tax auditor at the Brazilian Federal Revenue Secretariat (RFB). After an initial period in customs and auditing, he now is engaged in interpreting, reviewing and improving both Brazilian double taxation treaties and the list of tax havens. He is also a delegate to Working Party 11 of the G20/OECD BEPS Project, which is responsible for developing recommendations for Hybrid Mismatch Arrangements (Action 2), Controlled Foreign Companies (Action 3), Interest Deductibility (Action 4) and Mandatory Disclosure (Action 12). With an academic background built on three different continents, Alexandre recognizes the important contribution of multilateral fora to reach consensual solutions for crossborder problems, especially in tax matters.

Alvin Mosioma is the founding Executive Director of Tax Justice Network-Africa. He, as the Vice Chair of the Financial Transparency Coalition (FTC), is the leading voice on tax policy in Africa has spear headed numerous civil society campaigns in Africa since 2007. Mr. Mosioma was nominated to join Open Government Partnership a member of the steering committee. Over the 6 past years, he has written a number of informative articles and reports on fiscal policy in Africa. He has also co-authored two books on taxation and development in Africa. Mr. Mosioma has given lectures and speeches on taxation and financing for Development in Africa in various international conferences and other forums. He holds a Master degree in Economics from the Johannes Gutenberg University of Mainz and has special interest areas including fiscal policy, international taxation, financial regulation and natural resource governance.

Dereje Alemajehu holds MA in Development Studies and PhD in Economics from Free University Berlin. From 1987 to 1998, he lectured at the Free University Berlin (development studies and African political economy). From 2000 to present, he works in the NGO sector as a country director in Burkina Faso, Tanzania and Kenya. He is also the Senior Economic Justice Advisor at Christian Aid. Mr. Alemajehu currently serves as Chair of the Global Alliance for Tax Justice and Senior Economic Advisor of Tax Justice Net Work Africa. He has published two books, several articles and book chapters as well as regular blog contributions on development policy, the role of the state in development, governance, accountability, tax and development, illicit financial flows and etc.

About the Global Alliance for Tax Justice: The Global Alliance for Tax Justice (<http://www.globaltaxjustice.org/>) is a growing movement of civil society organisations and activists, including trade unions, united in campaigning for greater transparency, democratic oversight and redistribution of wealth in national and global tax systems. It comprises the five regional networks of Africa, Latin America, Asia-Australia, North America and Europe, which collectively represent hundreds of organisations.

Erika Dayle Siu is a Tax Attorney and Tax and Development Consultant. Erika has worked for the United Nations, the International Centre for Taxation and Development, Oxfam and currently directs the Secretariat for the Independent Commission for the Reform of International Corporate Taxation. Her research with the UN Tax Committee focused on proposing recommendations for the UN Model Convention on the taxation of profits from emissions trading. At the UN Office for South-South Cooperation, Erika worked on a project to exchange successful tax practices among developing country tax administrations and facilitate technical cooperation partnerships through South-South cooperation. Erika is a graduate of New York University Law School's Graduate Tax Program and member of the New York and New Jersey Bar.

Ignatius Kawaza Mvula is an Assistant Director in charge of the Tax Appeals Office with the Zambia Revenue Authority. His previous positions include Assistant Director of Policy and Legislation (2011 – July 2016) and Senior Inspector of Mining Audit. He has over fourteen years' experience in taxation. He is involved in the tax treaty negotiations, resolving of tax disputes for both direct and indirect taxes and providing tax policy guidance among other areas of responsibility. Ignatius is also a member of the United Nations Committee of Experts on International Cooperation in Tax Matters and he is a member of a number of sub-committees of the Tax Committee. He holds a Bachelor's Degree in Accountancy from the Copperbelt University (Zambia) and is a Fellow of both the Zambia Institute of Chartered Accountants (ZICA) and the Association of Chartered Certified Accountants (ACCA) of the

United Kingdom. He is currently pursuing a Master of Philosophy in Taxation with the University of Pretoria and is now at a dissertation stage.

Jahanzeb Akhtar is employed for the past 26 years with the Indian Revenue Service of the Government of India and currently works as Commissioner of Income Tax adjudicating direct tax disputes for large corporate taxpayers. In her role a direct tax administrator she has been privy to the complex web of tax avoidance and evasion that is practiced by companies, including the multinational corporations. She handles complex transfer pricing issues too in her work with corporates. She has very recently completed her Fulbright Fellowship in the US in the Hubert H Humphrey Program. The Fellowship experience included her work for the Permanent Mission of India at the UN on policy suggestions for India in advancing the agenda of international tax justice beyond the Addis Ababa Action Agenda.

Kim S. Jacinto-Henares is a member of the United Nations Committee on International Cooperation in Tax Matters, a Certified Public Accountant and a member of the Philippine Bar. From 2010 to 2016, she served as Commissioner of Internal Revenue at the behest of Philippine President Benigno S. Aquino III. As Senior Private Sector Development Specialist of the World Bank Group, she was involved in the Investment Climate and Tax administration sphere. Previously, she worked in both the private sector as accounting and legal professions and the public services. She holds Bachelor in Commerce (major in Accounting) at De La Salle University, license of Certified Public Accountants, Bachelor of Laws from the Ateneo de Manila University, Philippine Bar membership, and Master of laws in International and Comparative Law from Georgetown University. She is a member of the Federacion Internacional de Abogadas, and speaks fluent Mandarin and Fookien.

Manuel Montes is a Senior Advisor on Financing for Development at the South Centre. He was previously Chief of Development Strategies, United Nations Department of Economic and Social Affairs (UN-DESA) where he led the team that produced the World Economic and Social Survey (WESS), the annual UN analysis of development and international cooperation issues which began publication in 1947. Before that, he was Chief of Policy Analysis and Development in the UN's Financing for Development Office. He was also the UNDP Regional Programme Coordinator, Asia Pacific Trade and Investment Initiative based at the Regional Centre in Colombo, Sri Lanka and the Programme Officer for International Economic Policy at the Ford Foundation in New York, 1999-2005. Mr. Montes was a Senior Fellow and Coordinator for Economics Studies at the East-West Centre in Honolulu, 1989-1999; and Associate Professor of Economics at the University of The Philippines, 1981-1989. He has been a visiting scholar at the Institute for Developing Economies (IDE) in Tokyo, at the United Nations University/World Institute for Development Economics Research (UNU/IWDER) in Helsinki, and at the Institute for Southeast Asian Studies (ISEAS). His recent publications have been in areas of macroeconomic policy, development strategy, income inequality, climate change financing and industrial policy. He holds a PhD in Economics from Stanford University. He held the Central Bank Money and Banking Chair at the University of the Philippines from 1984 to 1991.

Thulani Shongwe is head of Multilateral Cooperation at the African Tax Administration Forum (ATAF). He among other responsibilities led the ATAF delegation to the OECD, is responsible for the ATAF International Taxation Technical Assistance Programme and is an ex-officio member of the Technical Committee on Cross Border Taxation (CBT). He is a member on the OECD Working Party 6 on the Taxation of Multinational Enterprises.

Toufiq Islam Shatil (DOB 08 March 1974) is a career diplomat of Bangladesh. He joined the diplomatic service in 2003. Presently he is serving as Counsellor in Bangladesh Permanent Mission in Geneva. He looks after the trade and development issues as Bangladesh's delegate to the United Nations Conference on Trade and Development (UNCTAD). He also looks after migration and disarmament issues. Apart from different positions he held in the Ministry of Foreign Affairs of Bangladesh, he served in Bangladesh Permanent Mission in New York (2006-2008) and Bangladesh Embassy in Amman (2008-2013). In New York, he was Bangladesh's delegate to the Second and Sixth Committees and the Peacebuilding Commission. Mr. Shatil holds bachelor and master degrees in Electrical and Electronic Engineering from Bangladesh University of Engineering and Technology (BUET). He also attended the Ecole Nationale d'Administration (National Administration School) of France in Strasbourg.

Veronica Grondona, is an economist (University of Buenos Aires) from Argentina, with Postgraduate studies on Finance (University Torcuato Di Tella) currently working as an Advisor on the Panama Papers' Inquiry Committee for

the GUE/NGL Group in the European Parliament. Veronica has worked on research on transfer pricing, illicit financial flows and capital flight at the Center of Economic and Finance for the Development of Argentina (CEFID-AR) between 2014 and 2016, and since 2013 as an independent consultant and researcher on these topics for CEFID-AR, Development Alternatives for Women of a New Era (DAWN), and the International Centre for Tax and Development (ICTD), among others; working on researches relating to the manipulation of transfer pricing; transfer pricing in Argentina; transfer pricing manipulation in Argentine soybean exports, and illicit financial flows and gender inequality. Veronica is a member of the BEPS Monitoring Group and collaborates with the Red de Justicia Fiscal de America Latina y el Caribe, and Tax Justice Network. Between 2002 and 2007, Veronica worked on transfer pricing advisory for multinational companies from PricewaterhouseCoopers (2002-2006) and Transfer Pricing Associates (2006-2007), located in Buenos Aires, Madrid and Amsterdam. Veronica has also been a visiting professor at different Universities and participated on Seminars, Conferences and Workshops on illicit financial flows, transfer pricing and tax justice.

Dr. **Vinay Kumar Singh** is currently working as Director in the Foreign Tax & Tax Research Division in the Ministry of Finance of Government of India. Dr. Singh is an officer of the Indian Revenue Service, which he joined in 1995 and has been working with the Indian Government since then in various capacities, with interest and expertise in the area of international taxation. He has been dealing with tax treaties, mutual agreement procedures and has been representing India in international organizations. He has also represented India in the BEPS Project, where India has been an active participant as a G-20 country, particularly in Action 1 on Addressing tax challenges of digital economy, Action 6 on preventing treaty abuse, Action 7 on preventing artificial avoidance of PE status and Action 14 on making dispute resolution more effective. He has also been involved in the ongoing work on Multilateral Instrument, which has recently been finalized. His academic qualification includes a Master's in Public Finance and another Masters in Public Administration.

ANNEX II. Photos of the Inaugural Annual Forum



H.E. Ambassador Abdurrahman Mohammad Fachir, Vice-Minister of Foreign Affairs of Indonesia opens the Inaugural Annual Forum Developing Country on Tax Policies and Cooperation for Agenda 2030.



Ms. Tri Rismaharini, Mayor of Surabaya, giving her welcoming remarks to the participants of the Inaugural Annual Forum.



Ms. Tri Rismaharini, Mayor of Surabaya, H.E. Ambassador Abdurrahman Mohammad Fachir, Vice-Minister of Foreign Affairs, and Maria Carola Iñiguez Zambrano, Undersecretary of International Organizations, Ministry of Foreign Affairs and Human Mobility of Ecuador.



Participants at the Inaugural Annual Forum Developing Country on Tax Policies and Cooperation for Agenda 2030.



Cultural event at the Inaugural Forum.



Group picture of participants of the Inaugural Annual Forum Developing Country on Tax Policies and Cooperation for Agenda 2030.
