



**SOUTH
CENTRE**

Report

Second Annual Forum on Developing Country Tax Policies and Cooperation for Agenda 2030



Second edition of the Annual Forum organised by the South Centre and the Government of Indonesia

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I. Executive Summary

The Second Annual Forum on Developing Country Tax Policies and Cooperation for Agenda 2030 was held in Yogyakarta, Indonesia from the 25th to 27th April 2018. Jointly organised by the South Centre and the Government of Indonesia, the Forum saw participation by over 70 delegates from 32 countries from the Global South.

Over two and a half days the delegates came together to share and discuss their experiences on vital issues of international taxation. The Forum showcased the benefits of South-South cooperation in international tax policy matters, and facilitated the exchange of ideas on how countries could strengthen coordination and create solutions to specifically address problems faced by tax administrations in developing countries.

The Forum opened with a speech by H.E. A.M. Fachir, Vice Minister of Foreign Affairs, Indonesia, welcoming the participants and stressing on the need for international cooperation among developing countries. The keynote speech was delivered by Mr. Robert Pakpahan, Director General of Taxation, Indonesia, highlighting some of the crucial and emerging issues in international taxation regimes.

After introducing the participants, the following session included a discussion on the changing landscape of international taxation and how the South Centre Tax Initiative would play a vital role in coordinating with developing countries and establish mechanisms for having common positions for negotiating in multilateral discussions and rule making.

The afternoon sessions of the first day were devoted to the paths that developing countries could use to transition towards single entity taxation. It identified some of the outstanding issues at the global level; the current multilateral mechanisms being developed to counter wilful tax avoidance by multinational enterprises; and the elements which could be used by developing countries while designing their tax policies and engaging with the international tax network.

The opening session of the second day considered the taxation of extractive industries. The discussions focused on the use of natural resources to generate maximum revenue for the States they are located in, and the ways in which developing countries can design and adapt their policies to achieve these goals. This was followed by a session on the challenges arising from the digital economy, with presentations elaborating how the traditional concepts in international taxation need to be updated to deal with some of the emerging issues created by the rise in digital transactions globally.

The latter half of the day featured a discussion on the efforts being undertaken by developing countries to tackle the abusive tax practices followed by multinational enterprises, and reinforce anti-avoidance rules at the national and multilateral levels. This was followed by a session exploring the mechanisms for exchange of information among tax authorities across jurisdictions, and the experiences of developing countries. It was explained that while there has been some success, problems remain in expanding implementation and making effective use of such information.

The third day featured presentations on how developing countries have engaged with the global tax agenda and how increased cooperation among them can lead to deeper developing country engagement with multilateral tax initiatives such as those of the OECD - G20 BEPS project and the UN tax cooperation work.

The concluding session recognised that the Forum and the South Centre Tax Initiative must continue with the objective of creating and strengthening cooperation activities among developing countries, which will facilitate coordinated action at the regional and international level.

II. Introduction

The Second Edition of the Annual Forum witnessed participation by over 70 delegates from 32 countries from the Global South. The delegates came together in the city of Yogyakarta, Indonesia over a period of two and a half days, from 25th to 27th April 2018 to discuss and share their experiences on important issues of international taxation having highest priority for developing countries.

III. Opening Session

The Forum opened with a speech by H.E. A.M. Fachir, Vice Minister of Foreign Affairs, Indonesia, delivered on his behalf by Mr. Kamrapradipta Isnomo. He welcomed all participants to the Forum and said that the open mindedness, knowledge sharing and exchange as embodied in the city of Yogyakarta, with its nationally renowned universities, were powerful tools in achieving Agenda 2030.

The Vice Foreign Minister noted that this was the second collaboration organised by the South Centre and the Government of Indonesia on this issue, with the first Forum taking place in Surabaya in 2016. Despite the global economic situation not being at its best, the key question for emerging economies is about resource mobilisation to finance the implementation of Sustainable Development Goals (SDGs) and Agenda 2030, including through taxation. There are many new trends emerging from digitalization of the economy and the age of big data are of particular interests for developing economies, as traditional concepts of physical presence of taxpayers and prevention of aggressive tax planning require innovation in States' policy making.

On behalf of Mr. Sri Paduka Paku Alam, the Vice Governor of Yogyakarta, Mr. Sulistyono, Asisten Pemerintahan dan Kesejahteraan Rakyat, welcomed the participants to Yogyakarta and explained the importance of having economic cooperation with other countries on taxation aspects. He expressed fervent hope that the Forum could be a tool for the exchange of information and sharing experiences, as well as serve as a platform to discuss dynamic issues.

Prof. Manuel Montes, on behalf of Mr. Martin Khor, Executive Director of the South Centre, welcomed the participants, and expressed gratitude to the Government of Indonesia for co-hosting the Forum, as well to Ford Foundation and Open Society Foundation for their support. He elaborated that this year's Forum would give particular focus on areas of tax policy which are of current interest to both the South Centre and the Government of Indonesia. He also explained the vital role of the South Centre as a think tank of developing countries that works on several policy areas like the global economy, climate change, sustainable development and South-South cooperation among others.

Mr. Robert Pakpahan, Director General of Taxation, Indonesia, delivering the keynote address, observed that as the world is getting globalised, taxation can no longer be talked about only at the domestic level. Highlighting the issue of Base Erosion and Profit Shifting (BEPS), he encouraged countries to work together and strengthen cooperation since it is not an issue that can be handled by a single country. Taxation in the extractive sector and the shift towards greater digital transactions have brought their own set of challenges for tax authorities, especially in the latter as many technical aspects are yet to be resolved and requires international consensus moving forward. The Director General then mentioned some of Indonesia's innovations for raising revenues and improving tax administration, with strategic measures including improved service and information dissemination for taxpayers, data management and utilisation, extensive audits, collection of tax arrears and better enforcement of the law; and capacity enhancement of domestic human resources and improvement of internal systems, which will lead to a more fair and transparent taxation system.

IV. Introduction of Participants

This session was moderated by Mr. Kamrapradipta Isnomo from the Ministry of Foreign Affairs, Indonesia, who explained that the purpose of the Forum is to be a space to discuss the challenges and

promotion of South-South cooperation in international tax matters, as well as to enable the participation of developing countries in the setting of international norms. The Annual Forum would be the focal point for the development of a network among developing country tax officials.

Following this, Prof. Manuel Montes elaborated the agenda of the Forum, the issues being considered and then invited all the assembled participants to introduce themselves.

V. International Tax Cooperation: Setting Out a New Agenda for the South

Prof. P.M. John Hutagaol, Ministry of Finance, Indonesia, opened the session by underscoring the issue of information asymmetry and problems arising from globalisation, which require countries to rapidly modernise their tax laws. He observed that the international taxation landscape is changing, and the Forum can promote international collaboration and cooperation to deal with these issues.

Prof. Manuel Montes then explained about the South Centre Tax Initiative (SCTI), outlined the objectives of the Forum and support activities of the Tax Initiative. Stressing the important need to increase collaboration among developing countries, the SCTI could improve research capacity in the developing country context, strengthen and coordinate common negotiation positions in international fora, and establish mechanisms among developing country tax authorities to arrive at agreed norms and actions at the regional and global levels. Following up from the outcomes of the first Annual Forum, the inter-sessional Tax Network building activities have included peer exchange sessions, the commencement of a publication project on taxation issues and hosting of side events in major international meetings of the UN Tax Committee, UN FfD, and IMF – World Bank.

VI. Transition Paths towards Single Entity Taxation: Building an International Tax System for Sustainable Development

This session, moderated by Mr. Danny Sirait, featured in-depth discussion on the various paths that can be embarked upon by developing countries to transition towards taxation of Multinational Enterprises (MNEs) as a single entity.

Representing the Independent Commission for the Reform of International Corporate Taxation (ICRICT), Prof. M. Govinda Rao highlighted how MNEs wilfully avoid taxes by using a web of subsidiaries to shift profits to tax havens. While the OECD has put forward its 15 action points for countries to follow, these do not go far enough and are in the nature of a patch work of existing approaches. There is a need for a paradigm shift to stop BEPS, which requires reaching a consensus formula at the international level. The future of reforms lies in avoiding the separate entity fiction, and bringing international taxation matters under the aegis of an international organisation like the UN.

Basing his discussion on the Brazilian experience, Prof. Marcos Valadão started by noting that the interaction between countries' tax systems and the contemporary international tax network has positive and negative effects, depending on the way each system is designed. A country's tax system must be organized in a way that allows it to be inserted in the international market and interact positively with the global tax system based on the understanding that this system is controlled by interests that not necessarily are in line with developing countries' needs. Valadão reviewed the potential impact of the 15 BEPS Action Points on Brazil's tax system and its relevance, if any, towards a possible transition to unitary taxation. In conclusion, there is an urgent need for international coordination, and that developing countries must fight for practical and predictable tax policies.

VII. Single Entity Tax Approaches

Considering questions of tax policy design and execution, this session had Ms. Kim Henares, Commissioner, ICRICT as its lead off speaker. On the issue of BEPS, it was mentioned that while the

OECD Global Forum had put the problems faced by developing countries front and centre, it did not address the problems as the proposed solutions were not suitable for developing countries, a grouping which did not have secure access to inputting their agenda and proposals to the BEPS process and thus could not play a positive role in designing the solutions.

Henares raised basic questions for consideration by the participants. There is a need to define what a single entity is and what is being referred to by it and such a definition would need to take into consideration issues such as multiple parent companies, entities holding only 1% share and the definition of gross revenue among others.

This was followed by a presentation by Ms. Veronica Grondona, Advisor to Confederal Group of the European United Left/Nordic Green Left (GUE/NGL), on the Common Consolidated Corporate Tax Base (CCCTB) proposed by the European Parliament and its relation to the Economic Reality Principle developed by Argentina, which relies on the true substance of taxable events and not its form.

The current situation in Indonesia was shared by Mr. Achmad Amin, who illustrated how the arm's length principle is being abused by MNEs using tax havens. Instead, it was suggested that the most realistic way for developing countries would be to eventually apply formulary apportionment based on minimum tax rates.

The presentations gave rise to several questions from the floor on global formulary apportionment, and the subsequent discussion was very insightful and formed a good base for the breakout session which deliberated further on these issues.

In their reports, the Rapporteurs from the breakout sessions presented the wide range of shared experiences among the participants, with groups agreeing on the need for strengthening the practice of the arm's length principle, the issues in finding independent comparables, and the experiences of countries in their practice of the various methods.

VIII. Taxing Extractive Industries: Designing Taxation Policies for Developing Countries' Extractive Sectors

The development of appropriate tax regimes for extractive industries is one of the major challenges for developing countries. The UN Handbook on the Taxation of Extractive Industries in Developing Countries is a tool that can assist in this effort, said Mr. Ignatius Mvula, Assistant Director of the Zambian Revenue Authority.

It was elaborated that there is a need to look at the tax aspects of negotiating and renegotiating contracts in the extractives industries, as well as to develop and contribute to the work of the UN Sub-Committee on Extractive Industries, based on its October 2017 mandate.

Discussing the need to balance the rentier nature of the extractive sector with the need to preserve the self-interests of States, Dr. AKS Bayunanto stated that taxes on extractive industries need to account for the long term nature of extractive contracts, maintenance of State sovereignty and retaining control over the impact of these activities. Thus, in designing fiscal policies, developing countries have to ensure that they support economic growth and financial flows, while also addressing problems from commodity price volatility.

Bringing in a perspective from the civil society, Mr. Ah Maftuchan explained the efforts being undertaken to promote resolution of the resource curse and diminish its negative impact on developing countries. The Addis Agenda recognised extractives as a resource to Financing for Development in developing countries, and given the challenges of dependency on natural resources, several options for the reform of extractive industry taxation, like reviewing tax treaties and increased transparency are indispensable.

The Rapporteurs for the breakout session recounted the intense discussions in the breakout groups. One group suggested that the UN Handbook has versatile uses, and inclusion of practical examples would make it more useful as a policy tool for developing countries. Despite having abundant natural resources, States are unable to maximise actual revenue generation, and there was a need to ensure that host countries benefit more from the exploitation of their resources and these activities contribute directly to the achievement of the Sustainable Development Goals.

IX. Tax Policy Challenges Arising from the Digital Economy

Speaking as moderator, Prof. Manuel Montes observed that the session on digital economy was a demonstration of advance technology, with two participants joining in via video.

Mr. Michael Lennard, joining in from New York, elaborated how many of the issues being discussed in the digital economy are not new, but are old issues emphasised in the digital age, such as the extent to which permanent establishment (PE) should be necessary and the requirement of significant nexus to the taxing country. Discussing the ongoing processes at the OECD and the UN, it was emphasised that these were long term, and having interim measures would help ensure that some sort of tax base remains within the country. Further, developing countries need to be wary about accepting a single system of rules for treating digital transactions, because there is a large variety in digital enterprises and tax jurisdictions are at different levels of capability and development.

Dr. VK Singh, Additional Commissioner of Income Tax in the Indian government, joined in from New Delhi and gave a presentation on the tax challenges arising from the digital economy and the implementation of the equalization levy in India. Reiterating that the finely tuned taxation rules of the 20th century have struggled in the 21st century, the ease of cross border data flows has given rise to new transactions which cannot be dealt with by the outdated rules on significant nexus and permanent establishment. This affects both taxation and market competitiveness of enterprises, with erosion of tax base and tax neutrality. In the meantime, countries can consider applying unilateral measures like the targeted equalization levy of India until there is further progress at the UN or the OECD Task Force on Digital Economy.

Explaining the growing business transactions due to digitalisation, Mr. Rofyanto Kurniawan said that these businesses can have global customer bases with limited physical presence. This increases the importance of intangible assets such as algorithms and intellectual property, as well as of data and user created content. Also, given the difficulty in monitoring such transactions, it is important to have cooperation with e-commerce companies and have equitable tax policies to provide a level playing field with physical retailers, as well as ensuring domestic competitiveness.

In the discussion following the presentations, participants had a discussion on a variety of topics such as the viability of a multilateral convention for digital economy and the movement of value-added tax (VAT) on digital goods, which segued into the breakout session.

The reports from the breakout groups mentioned how the traditional concept of PE is becoming redundant, and the emerging options seem to be targeting the consumer instead of the economic actors. Some countries were contemplating changing PE to include economic activity even without economic presence, but questions on enforcement still remained. Other possible options were using an economic essence principle, and using data mining to inform updating of the tax legislations.

X. Anti-Avoidance Rules in International Taxation: Developing Countries' Efforts against Abusive Tax Practices

Mr. Zhang Ming from the State Administration of Taxation, China, kicked off the session by elaborating on the Chinese practice of anti-avoidance, and the nexus between transfer pricing, the General Anti-Avoidance Rule (GAAR) and the BEPS Action Points. China's policies stress on the

value creation and use of tax incentives to cultivate the domestic market. Further, while aligned with some of the BEPS recommendations, the country practice also focuses on the true transactions that have occurred and the contributions made. States should retain their sovereign power to make rules, and developing countries can consider other experiences and utilise mutual exchanges to build capacity, gain valuable ideas and resist pressure from the OECD.

Presenting the Indonesian perspective, Ms. Dwi Astuti highlighted the thin line between tax avoidance and evasion, and how GAAR and the Specific Anti-Avoidance Rule (SAAR) could be utilised in combating the use of abusive tax practices. The differences in anti-avoidance in the bilateral and multilateral context was further elaborated upon, along with the challenges of data and information required by tax authorities, which could be resolved by exchange of information mechanisms.

Prof. Govinda Rao spoke about how tax incentives offered by governments are often misused with the intent of avoiding taxes. Tax administrations in developing countries are often not equipped to deal with these problems. Further, anti-avoidance rules frequently override double taxation avoidance agreements (DTAAs), and will take precedence even over the amended treaties. There is information asymmetry, lack of resources and low capacity utilisation in developing countries as tax officials are frequently shunted and specialisation in international tax issues is not much developed. Thus, there is a situation of a resourceful taxpayer and resource-less tax collector, which has to be resolved first.

In the discussion that followed, participants remarked on the need for global coordination and reorganising domestic tax administrations to ensure a sufficient capacity in specialisation in their staff. It is difficult for countries to counter current aggressive tax planning by MNEs on an individual basis, as their focus is on how to avoid paying taxes. So global cooperation and capacity building have to go together, and developing countries should have a solid presence in international fora and preserve their common interests.

XI. Exchange of Information: Sharing Developing Country Experiences

Dr. Rishi Kumar presented India's experience regarding the effectiveness of the exchange of information (EOI) mechanism and the efforts to create an international registry of beneficial ownership. Tackling offshore tax evasion and tax avoidance is a concern for all governments, and exchange of information can help tackle the issue of obtaining evidence located outside the territorial jurisdiction of a country. Listing the various legal mechanisms for exchange of information, it was explained how the information obtained by India in the HSBC, ICIJ and Panama Papers cases were proving to be effective. However, concerns still remain to be worked out before wider implementation by developing countries can take place.

The implementation of EOI in Indonesia was explained by Mr. Abdul Gafur. Describing the treaty network of Indonesia and the 3 modes for information exchange contained in them, it was shown how countries have benefitted from EOI and gained millions in revenue. So in order to make it effective, developing countries need to have a larger network of countries implementing it and clearly identifying the legal and beneficial owners. It doesn't matter who is collecting the data, tax authorities should be able to access it from the source.

Echoing similar sentiments, Mr. Nguyen Minh Ngoc said that the most important thing was that when the taxpayer knows that the authorities can access data from other countries, they tend to declare their income completely in both countries. Viet Nam's own experience has shown that this process is effective and can allow for substantial recoveries. However, issues remain in actual implementation, as collection of information and collating them in a usable manner is difficult and expensive, and many developing countries do not have the ICT systems to mine such data.

In the following discussions, it was remarked that while the results of initial information exchanges have been positive, problems remain in utilisation of the information, lack of transparency regarding the source of the information, and limited knowledge and capacity to manage the received

information. Further, there are challenges of legacy systems, data forms and language which will also have to be resolved.

XII. Developing Countries and the Current Outcomes of the Global Tax Agenda

The session initiated with Ms. Sheyla Acosta Pérez from Ecuador describing the causes of international tax abuse and its consequences. Ecuador has been actively working against use of tax havens and preferential tax regimes, and the interest of countries is to have standards for knowing the beneficial owners. Some of shared proposals include having spontaneous exchange of information among all involved jurisdictions, negotiating a multilateral instrument and creating an intergovernmental body on tax within the UN for counteracting the race to the bottom.

Presenting the view from Honduras, Mr. Gabriel Zelaya said that small countries struggle with having effective countermeasures to tackle BEPS when basic issues are not resolved. They first need to have institutional reform of their own tax administrations, and bring in more specialists and increase institutional capacity. Honduras' institutional reforms were undertaken by leveraging international platforms for cooperation, and they were able to effectively use the best experiences of other countries and incorporate them into their own procedures.

Ms. Pande Putu Oka Kusumawardani delineated the current global tax initiatives on the basis of forums and issues, and described how they can help developing countries share experiences and learn the best practices of other countries. However, issues such as the implementation of the BEPS Action Plan, different reform priorities based on the level of development and limited adaptability of existing laws to emerging trends remain. Limited participation of countries in these initiatives also risks the chances of achieving the ultimate objectives. The future challenges include levelling the playing field for developing countries in the context of BEPS, as well as to build capacity of tax administrations.

XIII. Way Forward and Closing Session

In his closing remarks, Prof. Manuel Montes thanked the participants for their active participation over the last two days and the Government of Indonesia for co-hosting the Forum, which has developed from its previous version. The South Centre would be continuing its work in acting as a focal point for developing countries to come together and have common negotiating positions before big meetings so that they can preserve and promote their common interests.

Summing up the entire Forum, Prof. John L. Hutagaol listed out the major themes that were discussed during the last two and a half days, and highlighted some of the key issues that came up during the discussion. With greater cooperation, developing countries have more opportunities for enhancing the tax revenues and the welfare of the nation as a whole. The Forum enabled participants to not only enhance their knowledge, but also build fruitful networks and share experiences, and this will lead to more international cooperation among developing country tax administrators.

Mr. Kamapradipta Isnomo expressed his Ministry's gratitude for Indonesia's opportunity to co-host the first and the second annual fora. He highlighted Indonesia's long-term interest and actions in promoting South-South cooperation, of which the Annual Tax Forum is a worthy example. Based on his own experience in his foreign postings, he pointed to his Ministry's efforts toward a more just and development-enabling set of international rules and activities. He closed the conference with a vote of thanks to all participants and the staff that made its success possible.

Annex I – Speakers

SPEAKERS AT THE SECOND ANNUAL FORUM ON DEVELOPING COUNTRY TAX POLICIES AND COOPERATION FOR AGENDA 2030 (In Alphabetical Order)

Mr. Achmad Amin is the Deputy Director of Prevention and Settlement of International Taxation Dispute, Ministry of Finance, Indonesia. Mr. Amin holds a Master of Law in Economic Law and a Master of Science in Fiscal Administration. He has also participated in several international trainings organised by the OECD.

Ms. Dwi Astuti is the Deputy Director of Tax Treaties and Cooperation, Directorate General of Taxes, Ministry of Finance, Indonesia. She graduated from Lampung University in 1990 with her Bachelor of Laws, and then earned her MA in Economics from Yokohama University in Japan. She has been serving in her current position since 2016, and is responsible for formulating and implementing tax treaties and other international taxation agreements. She is also responsible for the implementation and documentation of international taxation agreements and cooperation.

Dr. AKS Bayunanto is the Head of Tax Potential Extraction Section, Ministry of Finance, Indonesia. He holds a Doctoral degree in Public Law from the Université Sorbonne Paris Cité, a Master's degree in Tax Administration, Université Pantheon Sorbonne & Université Paris Dauphine, and a Bachelor's degree in Accountancy from Universitas Diponegoro, Semarang.

Mr. Abdul Gafur is the Section Chief for Exchange of Information, Directorate of International Taxation, Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. Previously, he also served as the Section Chief for International Tax Cooperation. Mr. Gafur has a Master of Economics in Public Finance and Tax Policy from Yokohama National University, Japan, and a Bachelor of Law, University of Indonesia. He has also acted as the Representative of Indonesia on the Working Party No. 10 on Exchange of Information and Tax Compliance, OECD and for the Peer Review Group and AEOI Group Meeting by the Global Forum on Transparency and Exchange of Information for Tax Purposes, among others.

Ms. Veronica Grondona is an economist from Argentina, currently working as an Advisor on the TAX3 Special 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. 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.

Ms. Kim S. Jacinto Henares, from the Philippines, is a member of the UNESCAP Eminent Expert Group on Tax Policy and Public Expenditure Management and was a member of the UN Committee of Experts on International Cooperation in Tax Matters. Until recently, she served as the Commissioner of the Philippines' Bureau of Internal Revenue. She, as a representative of her country, had been an active participant in the OECD Global Forum on Transparency and Exchange of Information.

Prof. P.M. John L. Hutagaol is Director of International Taxation in the Directorate General of Taxes, Ministry of Finance, Indonesia. After completing his bachelor's degree in Brawijaya University in 1988, he earned two master's degrees from the University of Macquarie, Sydney, Australia in 1994 and 1995 respectively. He then obtained his PhD in business management from the University of Padjadjaran, Jakarta in 2008. As the Director of International Taxation, he is responsible for the formulation and implementation of policies and technical standardization in the field of income tax regulations, tax treaties and international tax cooperation, and has also acted as the Indonesian Competent Authority for Mutual Agreement Procedures and Exchange of Information.

Mr. Kamapradipta Isnomo is the Director of Social-Cultural Affairs and International Organization of Developing Countries at the Ministry of Foreign Affairs, Republic of Indonesia. Before assuming his current post, he was Minister Counsellor and Political Coordinator for International Peace and Security at the Permanent Mission of the Republic of Indonesia to the United Nations in New York, USA from 2014 to 2017. Prior to his assignment in New York, he was Deputy Director for the Asia Pacific Economic Cooperation (APEC) of the Indonesian MFA from 2011 – 2014. From 2007 – 2011, Mr. Isnomo served as Counsellor for Human Rights of the Indonesian Permanent Mission to the United Nations, WTO and Other International Organizations in Geneva, Switzerland. As a recipient of the British Chevening Award, he earned his Master's Degree in Politics of International Resources and Development at the University of Leeds, Leeds, United Kingdom in 1999. He also has a Bachelor of Arts Degree majoring in International Relations and minoring in Media Communications at the University of Webster, St. Louis, Missouri, United States in 1994.

Dr. Rishi Kumar is Deputy Commissioner of Income Tax in the Department of Revenue of the Ministry of Finance, Government of India. Dr. Kumar joined the Indian Revenue Service in 2010, and has been working as a tax administrator for the past 1.5 years. He is part of the team which is responsible for directing policy with regard to direct taxes.

Dr. Rofyanto Kurniawan is the Director of the Centre for Revenue Policy, Fiscal Policy Agency, Ministry of Finance, Indonesia. After finishing his undergraduate degree from the Institut Teknologi Bandung, he did his Master of Business Administration in Nanzan, Nagoya, Japan. He finished his Ph.D. from the Universiti Sains Malaysia in 2012.

Ms. Pande Putu Oka Kusumawardani is currently the Deputy Director for International Taxation Policy, Center for Revenue Policy, Fiscal Policy Agency, MoF Indonesia (BKF). She's been dealing with international tax issues since 2010. Prior to her career in the Fiscal Policy Agency, she worked for the Directorate General of Taxes. She obtained her first master's degree from the University of Indonesia (2004), Master of Finance. And in 2009, she finished her Master of Public Policy degree from Hitotsubashi University.

Mr. Michael Lennard is the Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations. Mr. Lennard was a tax treaty adviser in the OECD Tax Treaty Secretariat in Paris for three years and prior to that he worked on tax treaty and other international tax matters at the Australian Tax Office. He had earlier worked in the Australian government's Office of International Law. He has led Australian negotiating teams on trade, investment, environmental and tax treaty matters and has prepared argument for matters before the Australian High Court, the US Supreme Court and the WTO. His published work on treaty interpretation has been cited before WTO panels and before the WTO Appellate Body. Mr. Lennard has degrees from the University of Tasmania, the Australian National University and Cambridge.

Mr. Ah Maftuchan is the executive director of Perkumpulan Prakarsa, the NGO-based think tank in Jakarta, Indonesia. Prakarsa works with global, national and local actors to nurture and enhance welfare ideas and initiatives through research and actors to create fiscal justice, social justice and prosperous society. Maftuchan is also the co-founder and coordinator of the Indonesian Tax Justice Forum and co-founder of the Indonesian Responsibility Bank Coalition and the commissioner of the Independent Commission of State Budget. With Ms. Hoang Phuong Thao (Country Director of ActionAid Vietnam), he is also co-chair of TAFJA (Tax and Fiscal Justice Alliance) South-east Asia Sub-region.

Mr. Zhang Ming is the Director of the International Cooperation Division in the International Taxation Department of the Chinese State Administration of Taxation. Mr. Zhang has been working with the State Administration of Taxation for 18 years.

Prof. Manuel F. Montes, Permanent Observer and Senior Advisor on Finance and Development at the South Centre, was previously Chief of Development Strategies, and Chief of Policy Analysis and

Development in the UN's Financing for Development Office, United Nations Department of Economic and Social Affairs (UNDESA); UNDP Regional Programme Coordinator, Asia Pacific Trade and Investment Initiative based at the Regional Centre in Colombo, Sri Lanka; the Programme Officer for International Economic Policy at the Ford Foundation in New York, 1999-2005; 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 holds a PhD in Economics from Stanford University. In the UN, he also served as the Secretary of the UN Committee of Experts for Cooperation in International Tax Matters. He was a founding member of the Independent Commission to Reform International Corporate Taxation (ICRICT).

Mr. Ignatius Mvula currently serves as an Assistant Director with the Zambia Revenue Authority heading the Mining Audit unit; he has previously served as a Tax Auditor focusing on the mining sector from 2005 to 2011 and also headed the Tax Appeals Office and the Policy and Legislation Units of the Zambian Tax Administration. Mr. Mvula has over 15 years tax experience with focus on tax audits of MNEs, tax treaty negotiations, spear heading dispute resolutions and closely working with the Ministry of Finance in tax policy formulation. He is a member of the UN Sub-committee on Extractive Industries and was a member of the UN Tax Committee (2013 to 2017). He holds a Bachelor's Degree in Accountancy and is Fellow member of the Association of Chartered and Certified Accountants (ACCA, UK) and the Zambia Institute of Chartered Accountants (ZICA), and is also a graduate of a Master of Philosophy in Taxation, University of Pretoria.

Dr. Nguyen Minh Ngoc is the Deputy Director of the International Taxation Department in the General Department of Taxation of Vietnam. Mr. Ngoc has more than 20 years of experience in tax issues. He holds a Doctor of Philosophy in Economics.

Dr. Robert Pakpahan is the Director General of Taxes of the Ministry of Finance of the Republic of Indonesia. Mr. Pakpahan earned his Bachelor's degree in accountancy from the State College of Accountancy and went on to do his PhD in Economics from the University of North Carolina at Chapel Hill, United States in 1998. Before being appointed as the Director General of Taxes, Mr. Pakpahan served as the Director General of Budget Financing and Risk Management at the Ministry of Finance. At present, he is also active as a member of the board of commissioners in a number of state owned companies.

Ms. Sheyla Acosta Pérez is currently the National Coordinator of International Taxation in the Internal Revenue Service of Ecuador. She is a business administrator and has worked for almost 11 years in tax administration. Ms. Pérez has participated in different international and national forums on tax matters, mainly in relation to issues such as transfer pricing and double taxation.

Prof. M. Govinda Rao is Emeritus Professor of the National Institute of Public Finance and Policy, New Delhi. He was a Member of the Fourteenth Finance Commission, Government of India. His past positions include Director, National Institute of Public Finance and Policy, New Delhi (2003-13), Director, Institute for Social and Economic Change, Bangalore (1998-2002), and Fellow, Research School of Pacific and Asian Studies, Australian National University, Canberra, Australia. Presently, he is a Member of the Board of Governors of the Institute of Economic Growth, New Delhi, Member of the Governing Body of Madras School of Economics and Member of the Board of the Asian Development Research Institute, Patna. He is a Member of the Research Advisory Panel of the South Asia Network of Economic Research Institutes (SANEI) and a Member of the Independent Commission for the Reform of International Corporate Taxation, New York. He was a Member of several high level groups, including the Economic Advisory Council to the Prime Minister of India, the Financial Sector Legislative Reforms Commission (FSLRC), Government of India, Member of the Advisory Group of Eminent Persons to Advise the Finance Minister on G-20 matters, and Chairman, Expert Group on Taxation of Services. Dr. Rao has been a consultant to the World Bank, IMF, Asian Development Bank, UNDP, UN (ESCAP) on matters relating to fiscal decentralization and federalism, tax policy and reforms and expenditure management in a number of countries. Prof. Rao has done extensive research on various aspects of public finance and development.

Dr. Vinay Kumar Singh is an Additional Commissioner of Income Tax in the Government of India and has been working in the Income Tax Department and the Ministry of Finance for over 22 years. Currently, he has taken an academic break, and has also been promoted as Commissioner, a charge that he will be taking on completion of his Academic break. He has been a faculty on International Taxation and has been training Indian tax officers since 2007. Between 2007 to 2012, he has represented India in various forums dealing with International Taxation, especially in Action 1, 6, 7, 14 & 15 of the BEPS Project, dealing with broader tax challenges of the digital economy, preventing treaty abuse, preventing artificial avoidance of PE status and dispute resolutions.

Mr. Danny Sirait is currently serving as Section Chief of International Tax Dispute Prevention and Settlement in the Directorate of International Taxation, Directorate General of Taxes, Ministry of Finance, Indonesia. He is responsible for managing international tax disputes in transfer pricing and tax treaty application via MAP (Mutual Agreement Procedures) and APA (Advanced Pricing Agreement). Mr. Sirait obtained a master's degree in Taxation Policy and Management at Keio University, Tokyo, Japan. He got a Bachelor's degree in Accountancy at the State College of Accountancy and a Bachelor's degree in Law at the University of Indonesia. Mr. Sirait is also a lecturer of Taxation in the Graduate Program of the Faculty of Economics at the University of Indonesia.

Mr. Mohammad Zahir Syah Soedajat is the Deputy Director of Finance and Industry, Directorate of Legal Affairs and Economic Agreements, Ministry of Foreign Affairs, Indonesia. He holds a Master of Laws from the University of Padjadjaran, Bandung and a Bachelor of Law from the University of Indonesia. He is also a diplomat, and has served as counsellor in the Embassy of Indonesia in Morocco, Vietnam and Ukraine.

Prof. Marcos Aurelio Pereira Valadão is a Tax Auditor; former Brazilian representative at the UN Committee of Experts on International Cooperation in Tax Matters; former Chair of the First Section of the Federal Administrative Court of Tax Appeals (CARF); former Advisor for Tax Reform at the Ministry of Finance; former General Coordinator of Internal Relations of the Brazilian Revenue Service; and current Member of the Subcommittee on Transfer Pricing of the United Nations Committee of Experts and Member of the Steering Group of the South Inclusive Initiative at the South Centre. He is also a Professor of Tax Law at the Catholic University of Brasilia and at the School of Tax Administration (Ministry of Finance), with several articles and books published on tax matters. Prof. Valadão holds a Post Doctorate Studies Degree (University of Brasilia, Brazil); is a Doctor of Judicial Science (S.J.D.) (Southern Methodist University, US); LL.M. Comparative & International Law (SMU, US); Master of Laws in Public Law (University of Brasilia, Brazil); MBA (Finance Administration), among many others.

Mr. Gabriel Ricardo Perdomo Zelaya is the National Strategical Director of Honduras. He is an economist by training, and has a Master's Degree on Socioeconomic research methodologies. He has previously worked as the Main Economic Advisor in tax administration and in the civil society sector in a think tank of socioeconomic research.

Annex II – Photographs



Mr. Robert Pakpahan, Director General of Taxation, Government of Indonesia, delivering the Keynote Address



Panel discussing the Current Outcomes of the Global Tax Agenda



Participants at the Welcome Dinner organised on the first day of the Annual Forum



Group Picture of the Participants of the Second Annual Forum on Developing Country Tax Policies and Cooperation for Agenda 2030