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 A total of 50 nominations were received and 1 nomination was withdrawn, resulting in 49 nominations.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)
   - Waziona Ligomeka (Malawi)
   - Nana Akua Achiiaa 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
Waziona 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
Psycology 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