



MINISTRY OF FINANCE
REPUBLIC OF INDONESIA

JOINT IMF-INDONESIA HIGH-LEVEL CONFERENCE
INTERNATIONAL TAXATION IN ASIA: ISSUES AND THE WAY FORWARD
JAKARTA, INDONESIA—JULY 12–13, 2017

SESSION I—SPEAKER AND PANELISTS



Vitor Gaspar, a Portuguese national, is Director of the Fiscal Affairs Department of the International Monetary Fund. Prior to joining the IMF, he held a variety of senior policy positions in Banco de Portugal, including most recently as Special Adviser. He served as Minister of State and Finance of Portugal during 2011–2013. He was head of the European Commission’s Bureau of European Policy Advisers during 2007–2010 and director-general of research at the European Central Bank from 1998 to 2004. Mr. Gaspar holds a Ph.D. and a post-doctoral agregado in Economics from Universidade Nova de Lisboa.



Sri Mulyani Indrawati is the Minister of Finance since July 2016. Prior to her current position, she was Managing Director of the World Bank (2010–2016), Minister of Finance (2005–2010), Acting Coordinating Minister for Economics Affairs (2008–2009), and National and Development Planning Minister (2004–2005), and Executive Director of IMF for the South East Asia Voting Group (2002–2004). She has received a number of awards as a leader and as minister of finance, some of which include the 23rd world’s most influential women from Forbes Magazine in 2008 and 2nd most influential women in Indonesia from Globe Asia Magazine in 2007. She was awarded as the best Minister of Finance by Euromoney and best Minister of Finance in Asia by Emerging Market Forum in 2006. She earned her bachelor degree in Economics from University of Indonesia, and obtained her M.Sc. of Policy Economics and her Ph.D. of Economics from University of Illinois, Urbana Champaign.



Il-Ho Yoo is the former Deputy Prime Minister and Minister of Strategy and Finance of the Republic of Korea. He is also the former Minister of Land, Infrastructure and Transport, and previously a member of Korea's 18th and 19th National Assembly. Dr. Yoo was the president of the Korea Institute of Public Finance, and a professor for 10 years at the KDI School of Public Policy and Management. He earned his bachelor's degree in economics at Seoul National University, 1981 and Ph.D. in economics at the University of Pennsylvania, 1987.



Datuk Seri Johari Abdul Ghani was appointed Minister of Finance II of Malaysia in June 2016. He holds a Diploma in Accounting and later was bestowed a Fellowship of the Chartered Association of Certified Accountants soon thereafter in 1993. Datuk Johari started his career at an international accounting firm, Peat Marwick & Co. (now known as KPMG) as an auditor. He went on to hold senior positions in several companies listed on the Bursa Malaysia which are involved in various industries in Malaysia.

Datuk Seri Johari is active in various social and community services. He is currently the Chairman of Yayasan Bena Nusa which was established to help to reduce urban poverty and improve education for children from urban poor. Datuk Johari has been active in politics for more than 27 years and has held various positions in political parties. Datuk Seri Johari won a parliamentary seat during the general election in 2013. In 2015, he was appointed as the Deputy Minister of Finance.



Indranee Rajah was appointed as Senior Minister of State for Finance and Law from October 2015. She has co-chaired the Committees on Family Justice and on the formation of the Singapore International Commercial Court with then-Judge of Appeal VK Rajah, the recommendations of which have been accepted and are now in implementation. She is currently co-chairing the committee on Strengthening Singapore as a Restructuring Hub with Judicial Commissioner Mr. Kannan Ramesh. Ms. Rajah has been the Member of Parliament for the Tanjong Pagar Group Representation Constituency (GRC) since 2001. She chaired the Government Parliamentary Committee (GPC) for Law & Home Affairs from 2004 to 2006 and the GPC for Defence and Foreign Affairs from 2006 to mid-2009. She was a Deputy Speaker of Parliament from 2006 to 2011.

Ms. Rajah was educated at Raffles Institution in Singapore, and read law at the National University of Singapore. She was in legal practice as a dispute resolution lawyer which included cross-border commercial disputes and international arbitration, until she left to join the government in 2012.



Wayne Swan was the Treasurer of Australia from December 2007 and Deputy Prime Minister from June 2010 until June 2013. He was elected to Parliament for Brisbane from 1993 to 1996, and from 1998 to the present. Mr. Swan obtained his Bachelor of Arts (Hons) degree from the University of Queensland and lectured in public policy at the Queensland Institute of Technology (now QUT) for 12 years.

During his time in Federal Parliament Mr. Swan has been associated, in particular, with steering the Australian economy through the global financial crisis; reforming the tax and transfer payments system; and labour market participation; climate change; ageing and population policy. Mr. Swan published *Postcode: The Splintering of a Nation* in 2005 about the distribution of poverty and inequality in Australia.

SESSION I—MODERATOR



Lin Xueling, Executive Producer and presenter of Channel NewsAsia, is a seasoned journalist and executive producer of “Conversation With,” where she has interviewed prime ministers, Nobel laureates, and the heads of some of the largest companies in the world.

She was born in the United Kingdom and has a Masters degree in Law from Cambridge University. Prior to joining Channel NewsAsia, she was more than a decade with the financial news service, Dow Jones Newswires, where she was Scandinavian Chief Correspondent.

SESSION II—SPEAKER AND PANELISTS



Michael Keen is Deputy Director of the Fiscal Affairs Department of the International Monetary Fund. Before joining the Fund, he was Professor of Economics at the University of Essex and visiting Professor at Kyoto University. He was awarded the CESifo-IIPF Musgrave prize in 2010, delivered the 2012 Chelliah lecture at NIPFP in Delhi, and is Honorary President of the International Institute of Public Finance. He has led technical assistance missions

to over thirty countries on a wide range of issues in tax policy. He has served on the Board of the National Tax Association in the U.S., and on the editorial boards of *American Economic Journal*, *Economic Policy*, *International Tax and Public Finance*, *Journal of Public Economics*, *the Review of Economic Studies* and many others. He is co-author of books on *The Modern VAT*, *the Taxation of Petroleum and Minerals*, and *Changing Customs*.



Astera Primanto Bhakti is the Head of Education and Training Agency at the Ministry of Finance, and one of the state revenue experts in the Ministry. He started his career in Directorate General of Taxation in 1993. Prior to his current position, he served as Expert Staff for the Minister of Finance on Revenue Policy Affairs (2015-2017) and Expert Staff for the Minister on Revenue Affairs (2015). He holds important roles in the Taxation Reform Team that was established in 2017 and holds the position as Vice Head as well as Coordinator of the legislation taskforce in the team. He is Indonesian representative on *Eminent Expert Group on Tax Policy and Public Expenditure Management for Sustainable Development of the United Nations ESCAP*. He is also actively involved in discussant teams on various taxation and state revenue draft bills. He obtained his bachelor degree in Management Economics from Soedirman University, and Master degree in Taxation from the University of Denver.



Lilian (Lan) Mercado, Asia Regional Director of Oxfam, is a Filipino activist. When she first joined Oxfam, she led the region's Education for All campaign. For nearly ten years, she served as Country Director in the Philippines. Prior to her current post, she was a Regional Programme Manager for East and South Asia.

Lan started her activism in the 1980s, fighting the dictatorship in the Philippines. She went on to fight for women's rights and the protection of the environment.

Lan has served on the board of the Foundation for Philippine Environment. She is currently a trustee of the Fostering People's Education, Empowerment, Enterprise and chair of Peace Advocates for Truth, Healing and Justice.

She received her education from the University of the Philippines.



Karl Kendrick T. Chua is undersecretary for the Strategy, Economics, and Results Group in the Department of Finance. In this capacity, he helps the government achieve its ten-point socioeconomic agenda by ensuring equitable and sustainable financing through tax reform.

Prior to joining the government, he was the senior country economist of the World Bank for the Philippines. In this capacity, he advised the government on strategies and policies to attain more inclusive growth—the type that creates more and better jobs and reduces poverty. He was with the World Bank for 12 years from 2004 to 2016.

Karl completed his MA in economics in 2003 and PhD in economics in 2011 at the University of the Philippines School of Economics, where he specialized in fiscal policy and tax administration. Prior to joining the World Bank, he was assistant professorial lecturer of mathematics and economics at the Ateneo de Manila University, where he also completed his BS in Management Engineering in 2000. He was consultant for several local and development partner-funded projects in the area of economic and fiscal policy. His first job was in Andersen Consulting as a systems analyst.

He is married and has one child. His hobby is astronomy and his little boy is named after a star, Keid.



CHEA Kok Hong, Deputy Director, Macroeconomic and Fiscal Policy Department, Ministry of Economy and Finance, Cambodia, is a Tax Policy Analyst and an Economic Policy Analyst by training. He has currently been tasked to be the technical team leader for coordinating tax policy review and reform at the Ministry. He graduated from the Lee Kuan Yew School of Public Policy in 2011, specializing in Economic Policy Analysis. With nearly ten years of working experience in the public sector, he has been involved with a wide range of policy research and government policy and strategy papers, which include Government Revenue Mobilization Strategy 2014–2018, and other fields of macroeconomic and fiscal policy analysis and evaluation.

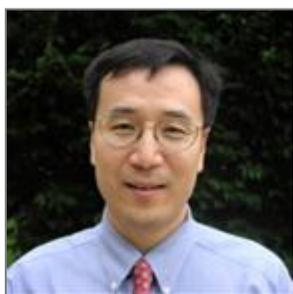


Masanori Yoshida is the Deputy Vice-Minister for International Tax Policy at the Ministry of Finance Japan, where he has Japan's inclusive responsibilities in the area of international tax policy. While he represents the Japanese government in the Inclusive Framework on BEPS meetings, he has been co-chairing the OECD Forum on Harmful Tax Practices since September 2016.

Mr. Yoshida joined Ministry of Finance in 1984. Since then, in addition to being a director in charge of corporate income tax, Mr. Yoshida also has broad experiences in the area of tax policy, international finance and development, including working for several international organizations such as IMF, World Bank, and ADB, as well as the assignment for the G20/G7 process as a senior representative of the Japanese government.

He holds a master degree from Oxford University and an undergraduate degree from Waseda University, both in economics.

SESSION II--MODERATOR



Kenneth Kang is a Deputy Director in the Asia & Pacific Department of the International Monetary Fund, covering countries in South and Southeast Asia. Previously, he worked on a range of countries, including Italy, Japan, the Netherlands, and the euro area and served as the IMF's Resident Representative in Korea during 2003–06. He has a Ph.D. from Harvard University.

SESSION III—SPEAKER AND PANELISTS



Michael Keen is Deputy Director of the IMF's Fiscal Affairs Department. Before joining the IMF, he was Professor of Economics at the University of Essex and visiting Professor at Kyoto University. He was awarded the CESifo-IIPF Musgrave prize in 2010, and is an Honorary President of the International Institute of Public Finance. Mr. Keen has led technical assistance missions to over thirty countries, and is co-author of books on *The Modern VAT*; *the Taxation of Petroleum and Minerals*; and *Changing Customs*.



Suryo Utomo is one of the taxation experts in the Ministry of Finance. He currently is the Expert Staff for the Ministry of Finance on tax compliance since 2015, and has had a long working experience in the Directorate General of Taxation in the Ministry of Finance. Prior to his position as expert staff, he was the Director of Extensification and Valuation (2012-2015), Director of Tax Regulation I (2011-2012) and the Head of Regional Tax Office in Central Java I (2010-2011). He earned his bachelor degree in Economics from Diponegoro in 1992 and a Master of Business Taxation from the University of Southern California in 1998.



Guo Chuiping, a Chinese national, is Director of fees and governmental funds division within Taxation Department of the Ministry of Finance. Since 1995, he has worked in the Ministry as a taxation policy maker and analyst, participated in drawing up China's Enterprise Income Tax Law, Property Tax System, the National Transportation Tax Reform and a lot of other tax laws and regulations. Mr. Guo has rich experience on tax policies, especially for the Enterprise Income Tax and Property Tax, including tax distribution, tax exemption, tax collection, etc., and has published widely in such fields. Mr. Guo holds Master Degrees of Accountancy from the George Washington University USA, and Economics from the Renmin University China.



Brian J. Arnold is Senior Advisor, Canadian Tax Foundation, Toronto. He is a graduate of Harvard Law School (J.D., 1969) and taught tax law at a Canadian law school for 28 years. He has been a consultant to various governments (Australia, Canada, New Zealand, South Africa), the OECD, and the United Nations. He was a Visiting Professor at Harvard Law School from 2005 to 2011 and at New York University School of Law in 2005 to 2012, and also teaches international tax courses at the University of Sydney and the University of Melbourne. He is the co-editor of the *Bulletin for International Tax* and the author of several books and articles on tax issues.



Richard Stern is Lead Tax Specialist for the World Bank Group’s Global Tax Team, as well as co-running the World Bank Group’s International Tax and Tax Transparency Initiative. The Global Tax Team works on reforming tax policy and administration to increase compliance in all taxpayer segments, from SMEs to Multinational Enterprises, as well as fostering tax transparency for the entire tax system. He has also extensively worked on taxation in the extractives sector. Previously, Mr. Stern was the Regional Program Coordinator for Africa at FIAS. He has worked extensively in Sub-Saharan Africa as well as in Eastern Europe and Asia, leading studies of barriers to investment as well as designing action plans for governments—especially in the area of tax policy and administration. Before joining FIAS in 2003, Mr. Stern was an economist at the International Monetary Fund for eight years, working mainly on post-Soviet countries, the Balkans, Central African countries, and post-conflict countries. At the IMF, he worked on monetary and fiscal issues, as well as debt reduction under the HIPC initiative.

Mr. Stern holds a Ph D in Economics from the University of California at Berkeley (1992), a MS in International Relations from Georgetown School of Foreign Service (1986), and a BA from Williams College (1983).

SESSION III—MODERATOR



Monica Bhatia heads the Global Forum Secretariat since 1 April 2012. The Global Forum is the multilateral framework within which work in the area of transparency and exchange of tax information is being carried out by 137 member countries and jurisdictions. The Global Forum is mandated to carry out monitoring and peer reviews of member countries and jurisdictions of relevance against the agreed international standards of exchange of information on request and the automatic exchange of financial account information.

Ms. Bhatia has over 20 years of experience in the Indian Ministry of Finance and the Indian tax Administration and has held different positions including those related to tax policy and treaty negotiations. Ms. Bhatia, holds an MBA from Zicklin School of Business (CUNY), New York and an LLM from India, besides holding a Certified Public Accountant certification from the United States.

SESSION IV—SPEAKER AND PANELISTS



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Awan Nurmawan Nuh is the Assistant to the Minister of Finance for Tax Regulation and Enforcement since 2016. Previously, he was the Head of Regional Tax Office in Central Java I (2016) and Director of Extensification and Appraisal (2015). He holds a bachelor degree in Accounting from Gadjah Mada University, and Master of Business Taxation from the University of Southern California.



Dato' Khodijah Abdullah heads the Tax Division in the Ministry of Finance, where she has worked since 1989. She joined the public service in 1983 and started in Ministry of International Trade and Industry. She has been involved in policy formulations for the direct and indirect taxes and also for tax incentives, include those undertaken during the annual Budget. She leads the Malaysian delegation in negotiating the Agreement for the Avoidance of Double Taxation and the Tax Information Exchange Agreement. She is also a negotiator for other international agreements at the bilateral, regional and multilateral levels.

Dato' Khodijah Abdullah holds a Degree in Agribusiness Science from the University Putra Malaysia (1981), Diploma in Public Administration from the National Institute of Public Administration of Malaysia (1982) and Master in Public Administration from the

Kennedy School of Government, Harvard University, USA and Certificate in International Tax Program, Harvard Law School, Harvard University, USA (1997).



Richard Stern is Lead Tax Specialist for the World Bank Group’s Global Tax Team, as well as co-running the World Bank Group’s International Tax and Tax Transparency Initiative. The Global Tax Team works on reforming tax policy and administration to increase compliance in all taxpayer segments, from SMEs to Multinational Enterprises, as well as fostering tax transparency for the entire tax system. He has also extensively worked on taxation in the extractives sector. Previously, Mr. Stern was the Regional Program Coordinator for Africa at FIAS. He has worked extensively in Sub-Saharan Africa as well as in Eastern Europe and Asia, leading studies of barriers to investment as well as designing action plans for governments—especially in the area of tax policy and administration. Before joining FIAS in 2003, Mr. Stern was an economist at the International Monetary Fund for eight years, working mainly on post-Soviet countries, the Balkans, Central African countries, and post-conflict countries. At the IMF, he worked on monetary and fiscal issues, as well as debt reduction under the HIPC initiative.

Mr. Stern holds a Ph D in Economics from the University of California at Berkeley (1992), a MS in International Relations from Georgetown School of Foreign Service (1986), and a BA from Williams College (1983).

SESSION IV—MODERATOR



Yustinus Prastowo is a well-known tax practitioner in Indonesia, with extensive experience in domestic and international tax policy, and extractive industries tax policy. He currently is the Executive Director of Center for Indonesia Taxation Analysis (CITA) since 2014, and tax researcher in Australia Indonesia Partnership for Economic Governance (AIPEG). He actively published numerous books and articles in tax policies. The most recent book he published is *Tax Amnesty: The Effectiveness for Infrastructure and Sustainable Development Budget* in 2016. He is also teaching in Atma Jaya Catholic University and at Curator Education Ministry of Law and Human Rights. He earned a diploma degree from State Accounting College (STAN) majoring in Taxation, Postgraduate Program of Administrative Sciences and Public Policy from

University of Indonesia, and Magister of Philosophy from Driyarkara Philosophy College.

SESSION V—SPEAKER AND PANELISTS



Nariné Nersesyan, is a Senior Economist in the Tax Policy Division of the Fiscal Affairs Department of the IMF. She has over 17 years of experience in tax policy, applied economic analysis, and micro-simulation tax modeling. Previously, she served as a Senior Economist at the Center of tax Policy and Administration at the OECD, providing intellectual leadership on tax policy projects that involved analysis of tax incentives for investment. Prior to joining the OECD, she worked as a Senior Manager at Deloitte Consulting, successfully managing diverse sets of professionals on multi-disciplinary donor-funded reform projects implemented by Deloitte worldwide. In her technical consulting role, she advised the most senior stakeholders on a wide variety of economic policy issues.



Suahasil Nazara is the Head of Fiscal Policy Agency at the Ministry of Finance since 2015. He began his career as lecturer in Economics and Business Faculty at University of Indonesia in 1999. In 2009 he obtained the status of Professor in Economics. Within the faculty, he held various positions including Head of Graduate Degree Program in Economics (2004-2005), Director of Demographic Institute (2005-2008), and Head of Economics Department (2009–2013). Suahasil was the member of the Expert Team for Minister of Finance on Fiscal Decentralization (2009–2011). He previously was the Vice Chairman of Supervising Committee of the Indonesian Decentralization Watch (2009-2015). Prior to his appointment at the Ministry of Finance, he was the Policy Coordinator at the Secretariat of the National Team of Poverty Reduction Acceleration (2010–2015) and the member of National Economic Committee (KEN) (2013–2014). He earned his bachelor degree in Economics from University of Indonesia, his M.Sc. from Cornell University and Ph.D. from University of Illinois at Urbana-Champaign USA.



Rubino Sugana is the Lead Adviser, Revenue Policy and Administration Engagement with the Australia-Indonesia Partnership for Economic Governance (AIPEG). He has over 20 years of international experience providing technical and policy advice as a short- and long-term adviser, including serving as the Chief of Party/Team Leader, for tax reforms at central and local governments in more than 25 countries in Asia, East and West Africa, the Caribbean, Eastern Europe, and the Middle East. He had been the core faculty member for more than 15 years in the Program on Tax Analysis and Revenue Forecasting, both at Harvard and Duke University. Prior to joining AIPEG, Mr. Sugana was a Senior Research Associate at the Duke Center for International Development; Lead Adviser on Local Tax Administration and Policy with the Asian Development Bank (ADB), and Senior Public Sector and Tax Systems Specialist with the World Bank.



Jay Rosengard, Professor in Public Policy at the Harvard Kennedy School, has forty years of international experience designing, implementing, and evaluating development policies in public finance and fiscal strategy, tax and budget reform, municipal finance and management, intergovernmental fiscal relations, banking and financial institutions development, financial inclusion, micro, small, and medium enterprise (MSME) finance, mobile banking, and public administration. He has worked for a wide variety of multilateral and bilateral donors, as well as directly for host governments and private sector clients. Rosengard is Director of the Mossavar-Rahmani Center for Business and Government's Financial Sector Program, which focuses on the development of bank and nonbank financial institutions and alternative financing instruments. In addition, Rosengard is a Faculty Affiliate of both the Ash Center for Democratic Governance and Innovation and the Center for International Development. At the Ash Center, he is Senior Adviser of the Rajawali Foundation Institute for Asia and Faculty Chair of the HKS Indonesia Program.

SESSION V—MODERATOR

Daniel Citrin was appointed Director of the Office of Budget and Planning (OBP) at the International Monetary Fund in December 2009. Just prior to that, he served as Head of the Office of the Managing Director from late 2008; before that he was Deputy Director in the Asia and Pacific Department (APD), handling systemic surveillance (Japan) and program (Indonesia) countries, as well as a range of strategic and administrative issues. Before joining APD in 2001, Mr. Citrin was advisor to the First Deputy Managing Director Stanley Fischer for several years, and also worked as a senior staff in the European Department with responsibility for the Fund's program with Russia.

Mr. Citrin is a British national who grew up in Tokyo, and is fluent in Japanese. He holds a B.A. in economics from the University of California at Berkeley and a Masters and Ph.D. candidacy in economics from the University of Michigan.