


Taxation in the Digital Economy: New Models in Asia and the Pacific

Virtual Policy Dialogue 27, 28, and 29 January 2021


Short bio of speakers in order of sessions

Day-1


Welcoming Remarks

	<i>Last Name</i>	Sonobe	<i>First Name</i>	Tetsushi
	<i>Institution</i>	Asian Development Bank Institute (ADBI)		
	<i>Position</i>	Dean and CEO	<i>Country</i>	Japan
Short Bio				
<p>Tetsushi Sonobe is the Dean and CEO of the Asian Development Bank Institute (ADBI), the Tokyo-based think tank of the Asian Development Bank that promotes the realization of a prosperous, inclusive, resilient, and sustainable Asia and the Pacific through policy research and capacity building. Born in 1960 in Tokyo, Dean Sonobe obtained his PhD in economics from Yale University and BA in economics from the University of Tokyo. His research interests include the empirics of economic development, particularly industrial development processes and poverty reduction in developing countries.</p> <p>Dean Sonobe has more than 20 years' experience analyzing the role of human capital, institutions, and management in industrial development in Asia and other regions. Notably, he and prominent agricultural and development economist, Keijiro Otsuka, applied their unique enterprise survey approach to a series of development process case studies in different industries in East Asia. They expanded the scope of their industry study to cover South Asia, Africa, and Central America and conducted randomized controlled trials of management training programs for business owners and managers. Before joining ADBI in April 2020, Dean Sonobe served for six years as a vice president of the National Graduate Institute for Policy Studies (GRIPS) in Tokyo. He also previously served as a professor of economics at Tokyo Metropolitan University and GRIPS. Dean Sonobe is a recipient of the Nikkei Book Publication Prize and the Masayoshi Ohira Memorial Prize, and a founding board member of the Japanese Association for Development Economics.</p>				

Introduction to the book '*Taxation in the Digital Economy: New Models in Asia and Pacific*'


	<i>Last Name</i>	Evans	<i>First Name</i>	Chris
	<i>Institution</i>	School of Accounting, Auditing and Taxation, University of New South Wales, Sydney		
	<i>Position</i>		<i>Country</i>	
Short Bio				
<p>Dr Chris Evans is a professor of taxation in the School of Accounting, Auditing and Taxation at UNSW Sydney and an extraordinary professor in the Department of Taxation at the University of Pretoria, South Africa. He is also an international research fellow at Oxford University and a visiting professor at various other world class institutions. In a former life he held senior positions in the UK's (then) Inland Revenue and in a boutique international tax consultancy in London. He holds a PhD from UNSW Sydney, Masters' degrees in education and in international politics from Leeds University and Leicester University, and an Honors degree in economics from London University. He specializes in comparative taxation, CGT and personal and corporate taxation, and in tax administration, particularly tax compliance and the tax compliance burden. He has published extensively on all aspects of taxation, including over 15 books and edited books, over 30 chapters in books and over 70 articles in refereed journals; and is a former editor of Australian Tax Review and editorial board member of a number of other international journals. Chris has served on many governmental and professional body committees and working parties in Australia and overseas and has conducted significant tax related research and consultancies for bodies such as the World Bank and other international agencies and firms in countries such as Canada, China, Hong Kong, Indonesia, Ireland, Japan, Pakistan, Singapore, South Africa, Tonga, the UK and Vietnam.</p>				

Keynote Address


	<i>Last Name</i>	Saint-Amans	<i>First Name</i>	Pascal
	<i>Institution</i>	OECD		
	<i>Position</i>	Director of the Centre for Tax Policy and Administration	<i>Country</i>	France
Short Bio				
<p>Pascal Saint-Amans is the Director of the Centre for Tax Policy and Administration at the OECD. Mr. Saint-Amans, a French national, joined the OECD in September 2007 where he played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. Prior to his appointment as Director, he was the Head of the Global Forum on Transparency and Exchange of Information for Tax Purposes since 2009.</p> <p>Mr. Saint-Amans graduated from the National School of Administration (ENA) in 1996 and was an official in the French Ministry for Finance for nearly a decade.</p>				


Session-1


Chair


	<i>Last Name</i>	Kim	<i>First Name</i>	Chul Ju
	<i>Institution</i>	Asian Development Bank Institute (ADBI)		
	<i>Position</i>	Deputy Dean	<i>Country</i>	Japan
Short Bio				
<p>A national of the Republic of Korea, Chul Ju Kim was a secretary to the country's President for economic and financial affairs before joining ADBI. For more than 30 years, he has been a key policy maker, dealing with a wide range of macroeconomic, financial, and social issues. He was deputy minister for planning and coordination, director general of the Economic Policy Bureau, and director general of the Public Policy Bureau, Ministry of Strategy and Finance. He also has extensive experience in international development, specifically at the World Bank and the Asian Development Bank. He holds a BA in economics from Seoul National University, Republic of Korea, and an MS in finance from Georgia State University, USA.</p>				

Speakers:

	<i>Last Name</i>	Granger	<i>First Name</i>	Jennie
	<i>Institution</i>	University of New South Wales		
	<i>Position</i>	Professor of Practice	<i>Country</i>	Australia
Short Bio				
<p>Jennie is a former top-level public sector leader, primarily in revenue administration in Australia (ATO) and the UK (HMRC) and provides strategic advice to governments and revenue administrations internationally. She has led highly complex transformative change involving policy and law implementation, improving taxpayer compliance using customer segmentation, introducing digital services, data exploitation and workforce and cultural transformation. She is regarded as a leading expert in revenue compliance strategy and techniques including introducing innovative approaches such as digital nudge. As a Professor of Practice she specializes in contemporary tax administration issues and reform and in guiding future business leaders on how to lead digital transformation in legacy organisations and understanding and managing their legal, regulatory and ethical governance obligations.</p>				


	<i>Last Name</i>	Misra	<i>First Name</i>	Fauzan
	<i>Institution</i>	Faculty of Economics, Universitas Andalas		
	<i>Position</i>	Senior Lecturer	<i>Country</i>	Indonesia
Short Bio				
<p>Fauzan Misra, was born on July 17, 1981 in Lintau Buo, Tanah Datar Regency. He is a senior lecturer in the accounting department of the Faculty of Economics, Andalas University since 2005. Fauzan Misra completed his doctoral studies at Gadjah Mada University in 2018 with cum laude predicate. Apart from teaching, Fauzan is also active in research activities with various publications in reputable international and national accredited journals. His areas of interest are taxation, public sector accounting and behavioral accounting. In addition, he is also actively carrying out community service activities both through collaboration with university and study center partners.</p>				


	<i>Last Name</i>	Vissaro	<i>First Name</i>	Denny
	<i>Institution</i>	DDTC		
	<i>Position</i>	Research Coordinator	<i>Country</i>	Indonesia
Short Bio				
<p>Denny is the Research Coordinator at DDTC, Indonesia. In 2015, he earned masters' degree in Economics of Development from Erasmus University Rotterdam, the Netherlands. Later in 2018, he attended international course on International Tax Law and Policy at Maastricht University, the Netherlands. His research coverage consists of fiscal policy, international taxation, tax administration, and fiscal decentralization. He has been invited numerous times as a source person by government institutions, universities, and business associates in many events and conferences.</p>				


	<i>Last Name</i>	Li	<i>First Name</i>	Yumin
	<i>Institution</i>	Shanghai University		
	<i>Position</i>	Assistant Professor	<i>Country</i>	China
Short Bio				
Dr. Li's research focuses on industrial organization and development economics. Dr. Li received his BA and MA degree in economics from Peking University and PhD degree in economics from University of Texas at Austin. Dr. Li's email is yuminli@shu.edu.cn.				

Session-2


Speakers

	<i>Last Name</i>	Juswanto	<i>First Name</i>	Wawan
	<i>Institution</i>	Ministry of Finance		
	<i>Position</i>	Senior Policy Analyst,	<i>Country</i>	Indonesia
Short Bio				
Wawan Juswanto is a Senior Policy Analyst and Head of International Tax Working Group at the Fiscal Policy Agency (FPA), Ministry of Finance Indonesia. He has been serving at MOF Indonesia since 1997 where he acquired extensive experience in economic and development policy decision making. He held various senior positions, mostly in the Fiscal Policy Agency regarding macroeconomic policy, taxation, and international cooperation. He also worked at Asian Development Bank Institute from January 2016 till January 2019 as a Senior Economist and Special Adviser to Dean, Capacity Building and Training (CBT) Department, Asian Development Bank Institute. His main responsibilities – apart from being special advisor to the Dean – were to identify issues and design, organize, and implement effective CBT programs and evidence-based knowledge products and activities on developing issues. For example, programs on finance, government expenditure, taxation, insurance, infrastructure and SME development, and regional cooperation that affects ADB member countries. He got his MA and PhD in International Development from Nagoya University, Japan.				


	<i>Last Name</i>	Xu	<i>First Name</i>	Yan
	<i>Institution</i>	University of New South Wales (UNSW)		
	<i>Position</i>	Associate Prof.	<i>Country</i>	Australia
Short Bio				
<p>Yan Xu is Scientia Associate Professor in the School of Taxation and Business Law at UNSW in Sydney. She was awarded Fulbright Senior Research Scholar 2014-15 and has held a number of international academic scholarships at institutions which include Columbia University and the University of Cambridge. She has published in a range of international journals, presented papers at high-level international and regional conferences, made presentations on invitation from prominent international bodies, including the Australian Commonwealth Treasury, and is often invited to act as referee for highly-ranked law journals and academic books. Her research interests include comparative tax law and policy, international taxation, history of tax law and environment taxation.</p>				

	<i>Last Name</i>	Shakil	<i>First Name</i>	Mohammad Hassan
	<i>Institution</i>	Taylor's University		
	<i>Position</i>	PhD research fellow	<i>Country</i>	Malaysia
Short Bio				
<p>Shakil is a PhD research fellow at Taylor's University, Malaysia. He received his MSc in Islamic Finance degree from the International Centre for Education in Islamic Finance (INCEIF), Malaysia and was the recipient of Islamic Development Bank Group (IDBG) Masters Scholarship. Besides, Shakil has worked as a graduate research assistant at INCEIF for one and a half year and undertaken a few research projects funded by INCEIF and Central Bank of Malaysia. His research interest is in Sustainable Finance, ESG, Artificial intelligence and Big data in accounting and finance.</p>				

Country Presentation:


	<i>Last Name</i>	Anjum	<i>First Name</i>	Fakhryia
	<i>Institution</i>	Federal Board of Revenue		
	<i>Position</i>	Secretary	<i>Country</i>	Pakistan
Short Bio				
<p>Ms. Anjum Fakhryia is currently working as Secretary (Sales Tax & Federal Excise Budget) at FBR. Her job responsibility includes all budget and policy matters relating to dutiable / taxable goods and services, post budget clarifications and SROs, ST & FE law and procedure and interpretation and issuance of SROs/General Orders/ Circulars/Clarifications etc.</p> <p>From June 2013 to July 2016, she worked as Additional Director (Intelligence & Investigation-IR), Peshawar. While there, she also worked as Investigating Officer under Anti-Money Laundering Act, 2010. She has also worked in Regional Tax Office Peshawar in various capacities. Her last posting there was as Additional Director (Peshawar Zone).</p>				

Closing

	<i>Last Name</i>	Hendriyetty	<i>First Name</i>	Nella Sri
	<i>Institution</i>	Asian Development Bank Institute (ADBI)		
	<i>Position</i>	Senior Capacity Building and Training Economist	<i>Country</i>	Japan
Short Bio				
<p>Prior to joining ADBI, she served as deputy director for the G20 forum at the Fiscal Policy Agency, Ministry of Finance, Indonesia from 2016 to 2019. She also was Senior Compliance Officer in the Indonesia Financial Intelligence Unit (INTRAC/PPATK) from 2005-2010 and Head of the Sub-Division of Accounting Compliance for Securities Institutions in the Indonesian Capital Market Supervisory Agency (now the Financial Service Authority/OJK) from 2004 to 2005. She holds a PhD in economics from Victoria University, Melbourne, Australia, and a MSc in Finance from the University of Illinois at Urbana Champaign, United States.</p>				

Day-2

Keynote speech


	<i>Last Name</i>	Elliffe	<i>First Name</i>	Craig
	<i>Institution</i>	University of Auckland		
	<i>Position</i>	Professor of taxation Law	<i>Country</i>	New Zealand
Short Bio				
<p>Before taking a chair, Craig was a tax partner at KPMG for 14 years and a tax partner at Chapman Tripp (New Zealand's largest law firm) for nine years. His research areas are particularly in international tax, tax avoidance, and capital gains tax reform. His latest book "Taxing the Digital Economy: Theory, Policy and Practice" is published by Cambridge University Press in February 2021. He is the Director of the University of Auckland's Master of Taxation Studies programme and he has written extensively on tax issues. He is a member of the New Zealand Committee of the International Fiscal Association, the Tax Advisory Group of CAANZ. He served on the Permanent Scientific Committee of IFA International and was a member of the New Zealand government's Tax Working Group 2018/19.</p>				

Chair

	<i>Last Name</i>	Hesary	<i>First Name</i>	Farhad Taghizadeh
	<i>Institution</i>	Tokai University		
	<i>Position</i>	Associate professor of Economics	<i>Country</i>	Japan
Short Bio				
<p>Dr Farhad Taghizadeh-Hesary is an associate professor of economics at Tokai University in Japan, and a visiting professor at Keio University, Japan. He completed his master's degree in energy economics from Tehran University, Iran, in 2011 and subsequently obtained a PhD in energy economics from Keio University in 2015 with a scholarship from the government of Japan (MEXT). He taught as an assistant professor at Keio following the completion of his PhD until March 2018 and as an assistant professor at the faculty of political science and economics of Waseda University 2018-2020. He is a grantee of the Excellent Young Researcher (LEADER) status from the Ministry of Education, Culture, Sports, Science, and Technology (MEXT) of Japan with a 5 years' competitive research grant (2019-2024). Presently he is also a visiting professor at Chiang Mai University (Thailand) and a distinguished research fellow and external scientific member at the University of Economics Ho Chi Minh City (Vietnam)</p>				

Session-3


Speakers


	<i>Last Name</i>	Sawyer	<i>First Name</i>	Adrian
	<i>Institution</i>	University of Canterbury		
	<i>Position</i>	Professor of Taxation	<i>Country</i>	New Zealand
Short Bio				
<p>Dr Adrian Sawyer is Professor of Taxation and previous Research Director for the University of Canterbury Business School. He holds an SJD from the University of Virginia, and MCom(Hons), BCom and LLB degrees from the University of Canterbury. He is a FCA (CA-ANZ), FCPA (CPA Australia), and Barrister and Solicitor of the High Court of New Zealand. Adrian is chair of the Editors of the <i>New Zealand Journal of Taxation Law and Policy</i> and on numerous international peer reviewed journal editorial boards. Adrian's research interests include: tax administration, compliance, policy, and international taxation.</p>				

	<i>Last Name</i>	Sarker	<i>First Name</i>	Tapan
	<i>Institution</i>	Department of Business Strategy and Innovation, Griffith University		
	<i>Position</i>	Associate Professor	<i>Country</i>	Australia
Short Bio				
<p>Dr Tapan Sarker is an Associate Professor based at Griffith University in Australia and Research Chair of Griffith Centre for Sustainable Enterprise. Dr Sarker is a former World Bank Scholar. He has held visiting professorships in Soka University (2019) and Keio University (2014-2015) in Japan and at the Indian Institute of Management Kolkata, India (2017). Dr Sarker's main research interests include tax policy and administration in developing countries, political economy of sustainable development, and business strategy for sustainability. His research has been published in leading international tax and economics journals including the <i>Australian Tax Forum</i>, <i>New Zealand Journal of Taxation Law and Policy</i>, <i>Curtin Law and Taxation Review</i>, <i>e-Journal of Tax Research</i>, <i>International VAT Monitor</i>, <i>Bulletin for International Taxation and Finance Research Letters</i> and in more popular forums, such as The Conversation, ABC Science and ABC Drum. Dr Sarker has received over \$2.64 million external funding as lead research</p>				


Session-4

Speakers

	<i>Last Name</i>	Muthurangam	<i>First Name</i>	Subramanian
	<i>Institution</i>	Independent Consultant		
	<i>Position</i>	Senior Consultant	<i>Country</i>	India
Short Bio				
<p>M.Subramanian is a Senior Advisor, Consultant, and Visiting Faculty. He has obtained PhD in management studies from Bharathiar University. He has been a visiting scholar and visiting faculty at various universities. He has participated in Asian Development Bank Institute (ADBI) conferences. Published many research papers in journals/books. His academic career includes MBA from University of Cochin, Engineering graduate from Indian Institute of Technology (IIT), and Science graduate from University of Madras. He has fifty years of professional experience in academics, research, management and consulting at senior positions in various countries. He is a fellow member of many academic/professional institutions. Nominated for Who's Who in the World, recipient of outstanding engineer award and speaks multiple languages.</p>				


	<i>Last Name</i>	Dwi	<i>First Name</i>	Astuti
	<i>Institution</i>	Directorate General of Taxes of Indonesia		
	<i>Position</i>	Deputy Director	<i>Country</i>	Indonesia
Short Bio				
<p>Dwi Astuti holds Master of Arts in Economics from Yokohama University in Japan and serving as tax official for more than 25 years. She has been actively involved as a member of the Competent Authority of Indonesia in dealing with MAP/APA cases with the Treaty Partners since 2019. She is also acting Chair of Dispute Prevention and Resolution of the Belt Road Initiative Communication (BRITACOM), since 2019. She is actively involved as a delegation of Indonesia in the OECD Working Party 1 and 6 dealing with Digital Economy, Tax Treaties, and Transfer Pricing issues from 2016. She plays roles as a spokesperson, initiator & coordinator of various domestic and international tax events.</p>				

Country representative


	<i>Last Name</i>	Shrestha	<i>First Name</i>	Padam Kumar
	<i>Institution</i>	Inland Revenue Department		
	<i>Position</i>	Director	<i>Country</i>	Nepal
Short Bio				
<p>I had joined the tax administration as a Tax Officer in September 1997. I as a Tax Officer, worked majorly on tax audit and tax investigation. I had worked in the different Inland Revenue Offices around the country including Large Taxpayer Office where I had gained the experience on tax audit of Multinational and Public Enterprises. In March 2011, I was promoted to Under-secretary and appointed as a Director of Inland Revenue Department. In a capacity of Under-secretary, I have worked as the Director of Audit and Investigation Section of Inland Revenue Department, Chief Tax Officer of Inland Revenue Office Lalitpur and Large Taxpayer Office. In Large Taxpayer Office, I was involved in the tax audit of various business sectors such as Banks, Insurance, Agro-based Industries and Multinational Companies. Currently, I am working as a Director of Policy Analysis Section of Inland Revenue Department.</p>				

Day-3


Keynote-speech

	<i>Last Name</i>	Carrasco	<i>First Name</i>	Bruno
	<i>Institution</i>	Asian Development Bank		
	<i>Position</i>	Chief of Governance Thematic Group	<i>Country</i>	Philippines
Short Bio				
<p>Bruno Carrasco first joined the Asian Development Bank in 1993 as a Young Professional. In 2003, he served as Principal Financial Economist in the South Asia Department. He became Director, South Asia Country Coordination and Regional Cooperation in 2008; Director, South Asia Public Management, Financial Sector and Trade Division in 2010; and was appointed Chief of Governance Thematic Group in 2019. During 2000-3, he was on leave and worked as Senior Economist at the European Central Bank. Mr. Carrasco has a Ph.D. in Economics from Essex University, United Kingdom, and a Masters in Economics from the University of British Columbia.</p>				

Speaker (s)

	<i>Last Name</i>	Kosugi	<i>First Name</i>	Naofumi
	<i>Institution</i>	National Tax College (National Tax Agency Japan)		
	<i>Position</i>	Professor	<i>Country</i>	Japan
Short Bio				
<p>Mr. Kosugi Naofumi is Professor of National Tax College (NTC), internal training institution for the officials of the National Tax Agency (NTA) Japan. Before appointed as Professor, he served as Senior Advisor (International Taxation) of NTA from July 2018 to June 2020. He has over 20 years of experience of international taxation especially for exchange of information (EOI), tax avoidance and compliance enforcement field, and also promoting global relationship with foreign tax authorities. NTA designated Mr. Kosugi as a competent authority for EOI as well as a delegate for taskforce under OECD and Global Forum, such as JITSIC SPOC and EOI Peer Review assessor. He also engages in international cooperation for developing countries to improve their tax administration as JICA Expert and IMF TADAT assessor. He used to serve as OECD Expert of outreach programs for developing countries for many years. He stationed in Jakarta, Indonesia as Chief Advisor of JICA Technical Assistance project for Directorate General Taxes Indonesia from 2014 to 2018. He also stationed in Beijing, China from 2004 to 2007 as the liaison officer between NTA and Chinese tax authorities (STA).</p>				

Country representative


	<i>Last Name</i>	Sangasubana	<i>First Name</i>	Phensuk
	<i>Institution</i>	The Revenue Department of Thailand		
	<i>Position</i>	Director of International Tax Affairs Center	<i>Country</i>	Thailand
Short Bio				
<p>Ms. Phensuk Sangasubana has been appointed the first Director of International Tax Affairs Center of the Revenue Department of Thailand since November 2020. She is involved in driving Thailand's implementation of international standards in relation to the Global Forum on Transparency and Exchange of Information and the Inclusive Framework on BEPS. She also oversees Thailand's policy on new international taxation developments including taxation on the digital economy and does Competent Authority work on EOI and MAP cases. Ms. Phensuk obtained a BS degree from Sophia University, Japan and a MBA Degree from University of Queensland, Australia.</p>				

Session-6

Speaker

	<i>Last Name</i>	Kim	<i>First Name</i>	Jae-Jin
	<i>Institution</i>	Korea Institute of Public Finance		
	<i>Position</i>	Senior Fellow	<i>Country</i>	Republic of Korea
Short Bio				
<p>Dr. Jae-Jin Kim earned his master's degree and Ph.D. in Economics at Michigan State University. Since his return to his homeland in 1997, he has been working at Korea Institute of Public Finance. During his service in the Office of the President for two presidential terms, he institutionalized his research findings to implement major tax systems, such as Income Deduction for Amount Spent on Credit Cards, etc., Cash Receipt, EITC, CTC, etc. He also has been a consultant to World Bank and participated in joint researches with OECD, IMF, IDB, AfDB, etc. He is now actively engaged in sharing Korea's success story on e-tax administration with developing countries under Official Development Assistance projects, Knowledge Sharing Program, etc.</p>				

Closing

	<i>Last Name</i>	Mortha	<i>First Name</i>	Aline
	<i>Institution</i>	Waseda University		
	<i>Position</i>	Graduate Student	<i>Country</i>	Japan
Short Bio				
Aline Mortha is a graduate student at the Faculty of Economics in Waseda University (Japan) since September 2019. She obtained her bachelor degree from Sciences Po Paris (France) and Keio University (Japan), where she studied social sciences and majored in macroeconomics. Her research interests include public policy, environment and energy economics, and development economics				