Global Minimum Tax Rules on Tax Incentives and Post Pillar Two Tax Incentives
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VIKRAM CHAND
Tax Expert
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Vikram Chand is a Professor of Tax Law & Policy at the University of Lausanne (UNIL), Switzerland. He currently also serves as the Program Director of the Executive Program in Transfer Pricing offered by UNIL. His main areas of research, teaching and consulting expertise relate to Pillar Two (Global Minimum Tax Rules), Pillar 1 (Amount A and Amount B), Transfer Pricing, Tax Treaties, Tax Controversy Management and the intersection between international tax law and other areas of International Law (e.g. International Trade Law). On the teaching front, Prof Chand teaches Swiss Tax Law (in French) at the Bachelor level and International Tax Law at the Master level (Tax Treaties, European Tax Law, Transfer Pricing, Pillar Two and Pillar I rules). Moreover, he teaches in several Executive Education Programs in these areas. Prof Dr Chand has helped equip various countries mostly on all BEPS related matters.

MELANI DEWI ASTUTI
Senior International Tax Analyst
(TEAM LEADER)
Ministry of Finance, Indonesia

Melani is currently working at Fiscal Policy Agency, Ministry of Finance of Indonesia as a Senior International Tax Analyst. She is also a member of Treaty negotiation team of Indonesia. Previously, she was assigned as Assistant Deputy Director for Tax Treaty from 2018-2020. She is also experienced working at Directorate General of Taxes for almost 15 years specialized in tax treaty and transfer pricing. She is graduated from the University of Sydney with a master’s degree in international taxation. She wrote many articles with regards to international taxation published in International Journals and local newspapers.

SATHI MEYER-NANDI
Integrity Specialist (Taxation)
OAI

Sathi is an international tax specialist with 11 years’ experience. Before joining ADB as the International Tax Specialist at OAI, she worked in various capacities on international tax issues. After receiving her LLM in international finance law at Kings College London in 2012, she worked for five years in the private practice in Switzerland as legal counsel of a bank as well as an international tax advisor at Big Four. After leaving private practice, she worked as a technical advisor on international tax for Swiss as well as the German Development Cooperation on the topics of tax treaties, BEPS and the taxation of the digitalized economy. The focus was mainly on helping developing countries in their tax policy and implementation choices regarding international tax. Prior to joining ADB, she worked two years as a tax policy advisor for the Global Forum on Transparency and Exchange of Information helping countries implement transparency standards.

JOSEF LACSON
Deputy Executive Director
Department of Finance
Philippines

Mr. Lacson is a Certified Public Accountant, specializing in taxation, financial modeling, and financial controllership. He was previously a tax consultant for PricewaterhouseCoopers (PwC) Philippines, where he focused on tax compliance health checks and tax due diligence reviews involving onshore and offshore mergers and acquisitions. In July 2018, he joined the Department of Finance, under the Strategy, Economics, and Results Group, forming part of the Tax Reform Team of the Philippine Government. Furthermore, in March 2021, he assumed the role of Financial Controller in one of the country’s leading pharmaceutical distributors where he led the financial management and stewardship of all patient solutions business segments, operating under two (2) legal entities. The business segments generated consolidated annual revenues of about US$100 million. When he returned to government service, he assumed the role of Deputy Executive Director (Director III) of the Monitoring and Evaluation Group of the Fiscal Incentives Review Board Secretariat, under the National Tax Research Center, Department of Finance. Mr. Lacson graduated Magna Cum Laude from Pamantasan ng Lungsod ng Maynila (University of the City of Manila) with a degree in accountancy. In 2019, he attended an executive education program and has received a certificate of completion from the Comparative Tax Policy and Administration Program of the Harvard Kennedy School of Government.

VANESSA ASIVO MAMU
Principal Lawyer
Advising Legal Service Division
Papua New Guinea

Vanessa Mamu is a lawyer by profession. She earned a degree in Bachelor of Law from the University of Papua New Guinea. She also holds a Master of Public Administration, a Bachelor of Management, and a Diploma in Business Studies. Mrs. Mamu works as a tax lawyer in the Internal Revenue Commission, which is the Papua New Guinea tax administration. She has been in this role for over eight (8) years. Much of the work she does is in the international tax space.

Some of her notable achievements in international tax include ensuring Papua New Guinea’s signature and ratification of the MLI and the MAAC, leading Papua New Guinea team on the peer review of the international tax transparency standard of Exchange of Information upon Request (EOIR), PNG got a ‘Largely Compliant’ rating and drafting the Mutual Agreement Procedure (MAP) Guideline to be used by the Papua New Guinea Competent Authority (CA) for MAP.

Vanessa is vocal in urging development partners to tailor tax technical assistance specific to her region, considering their specific circumstances. Her goal is to ensure that all the smaller island states in her region meet the relevant international tax standards and obtain actual benefits from implementing these standards.