



# Economic and Social Council

Distr.: General  
10 August 2017

Original: English

---

## 2018 session

27 July 2017-26 July 2018

Item 4 of the provisional agenda\*

**Elections, nominations, confirmations and appointments**

## **Appointment of 25 members to the Committee of Experts on International Cooperation in Tax Matters**

### **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 27 April 2017, the Secretary-General invited Member States to nominate qualified candidates for membership in the Committee. In the context of consultations with Member States, the Secretariat conducted special briefings on 5 May and 14 June 2017 on the nomination process and selection criteria. A total of 60 nominations were received.
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 beginning on the date of notification of such appointment and expiring on 30 June 2021:

Natalia Aristazabal Mora (Colombia)

Abdoulfatah Moussa Arreh (Djibouti)

Rajat Bansal (India)

Margaret Moonga Chikuba (Zambia)

---

\* E/2018/1.



William Babatunde Fowler (Nigeria)  
Mitsuhiro Honda (Japan)  
Cezary Krysiak (Poland)  
Eric Nil Yarboi Mensah (Ghana)  
Dang Ngoc Minh (Viet Nam)  
Patricia Mongkhonvanit (Thailand)  
Marlene Patricia Nembhard-Parker (Jamaica)  
George Omondi Obell (Kenya)  
Carmel Peters (New Zealand)  
Carlos E. Protto (Argentina)  
Jorge Antonio Deher Rachid (Brazil)  
Aart Roelofsen (Netherlands)  
Christoph Schelling (Switzerland)  
Aleksandr Anatolyevich Smirnov (Russian Federation)  
Stephanie Smith (Canada)  
Elfrieda Stewart Tamba (Liberia)  
Titia Stolte-Detring (Germany)  
José Troya (Ecuador)  
Ingela Willfors (Sweden)  
Yan Xiong (China)  
Sing Yuan Yong (Singapore)

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\***

**Name:** Ms. Natalia **Aristazabal Mora**

**Nationality:** Colombia

**Present position**

Consultant on international taxation issues, Global Tax Team, World Bank Group

**Previous positions**

Special Advisor to the General Director of DIAN, Special Administrative Unit of National Taxes and Customs (DIAN), Colombia

**Education**

Juris Doctor Degree, Universidad Colegio Mayor de Nuestra Señora del Rosario, Bogotá, Colombia

Certificate — International Tax Program, Harvard Law School, USA

**Name:** Mr. Abdoufatah Moussa **Arreh**

**Nationality:** Djibouti

**Present position**

Head, Tax Policy Unit, Ministry of Economy and Finance, Djibouti

**Previous positions**

Coordinator National Conference on Taxation, Djibouti

Senior Advisor, responsible for the taxation and the improvement of the business climate, Ministry of Economy and Finance

Finance Inspector, Assistant of the Secretary-General of the Ministry of Economy and Finance

**Education**

Bachelor's Degree in Economic and Social Administration, Faculty of Law, University of Burgundy, Dijon, France

Diploma in Tax Inspection, Ecole Nationale des Imports — Clermont-Ferrand (ENI), France

**Name:** Mr. Rajat **Bansal**

**Nationality:** India

**Present position**

Joint Secretary of Indian Revenue Service, Central Board of Direct Taxes, Government of India

---

\* The annex is being issued without formal editing.

**Previous positions**

Chief Tax Treaty Negotiator, Indian Revenue Service, Government of India  
Officer, Indian Revenue Service, Government of India

**Education**

Bachelor's Degree in Electrical and Electronics Engineering, Indian Institute of Technology, Kanpur  
Master's Degree in Business Administration, University of Delhi

**Name:** Ms. Margaret Moonga **Chikuba**

**Nationality:** Zambia

**Present position**

Assistant Director, Tax Policy, Ministry of Finance, Government of the Republic of Zambia

**Previous positions**

Principal Budget Analyst, Tax Policy, Ministry of Finance, Government of the Republic of Zambia  
Senior Economist, Revenue & Tax Policy, Ministry of Finance, Government of the Republic of Zambia

**Education**

Bachelor's Degree in Development Studies, University of Zambia, Lusaka  
Master's Degree in Development Economics, Williams College, Williamstown, USA

**Name:** Mr. Babatunde **Fowler**

**Nationality:** Nigeria

**Present position**

Executive Chairman, Federal Inland Revenue Services, Nigeria  
Chairman, African Tax Administration Forum

**Previous positions**

General Manager, Group Head, South Commercial Banking Group, Credit Lyonnais Nigeria LTD  
Product Manager, Johnson & Johnson

**Education**

Bachelor's Degree in Economics, University of Wisconsin, USA  
Master's Degree in Business Administration, California State University, USA

**Name:** Mr. Mitsuhiro **Honda**

**Nationality:** Japan

**Present position**

Professor of Law, Graduate School of Business Science, University of Tsukuba, Japan

Adjunct Professor, Graduate School of Global Business, Meiji University, Japan

Adjunct Professor, Graduate School of Accountancy, Waseda University, Japan

**Previous positions**

Assistant Regional Commissioner, Takamatsu Regional Taxation Bureau, Japan

Assistant Regional Commissioner, Tokyo Regional Taxation Bureau, Japan

Senior Advisor, Centre for Tax Policy and Administration, OECD, Paris, France

Director for International Examination, National Tax Agency, Japan

Deputy Director, Tax Bureau, Ministry of Finance, Japan

**Education**

Bachelor's Degree in Law, University of Tohoku, Japan

Master's Degree in Public Administration, University of Southern California, USA

Master's Degree in Tax Law, Georgetown University Law Center, USA

**Name:** Mr. Cezary **Krysiak**

**Nationality:** Poland

**Present position**

Deputy Director, Tax System Department, Ministry of Finance, Poland

**Previous positions**

Director, Tax Policy Department, Ministry of Finance, Poland

Deputy Director, Income Taxes Department, Ministry of Finance, Poland

Head, International Tax Cooperation Unit, Income Taxes Department, Ministry of Finance, Poland

**Education**

Degree in Public Administration, National School of Public Administration, Warsaw, Poland

Master's Degree in Law, Nicholas Copernicus University of Torun, Poland

**Name:** Mr. Eric Nil Yarboi **Mensah**

**Nationality:** Ghana

**Present position**

Assistant Commissioner in charge of Legal Affairs and International Taxation Agreements, Ghana Revenue Authority

**Previous positions**

Legal Officer, Ghana Revenue Authority

**Education**

Bachelor's Degree in Sociology and Political Science, University of Ghana

Qualifying Certificate in Law, Ghana School of Law

Certificate in Business Tax and Modernising Tax Administration, University of Pretoria, South Africa

**Name:** Mr. Dang Ngoc **Minh**

**Nationality:** Vietnam

**Present position**

Deputy Director General, General Department of Taxation (GDT), Ministry of Finance, Vietnam

**Previous positions**

Director, Yenbai Provincial Tax Department, Vietnam

Director, Large Taxpayers Management Department, GDT, Vietnam

Deputy Director General, Tax Policy Department, Ministry of Finance, Vietnam

Deputy Director General, International Cooperation Department, Ministry of Finance, Vietnam

Deputy Director and Director of International Taxation Department, GDT, Vietnam

**Education**

Bachelor's degree in English, Vietnam University of Language Pedagogy

Bachelor's degree in Economics, Vietnam University of Finance and Accounting

Bachelor's level in Laws, Hanoi University of Law

Master's degree in Economics, University of Michigan, Ann Arbor, USA

**Name:** Ms. Patricia **Mongkhonvanit**

**Nationality:** Thailand

**Present position**

Deputy Director-General, the Revenue Department of Thailand

**Previous positions**

Director, Bureau of Tax Policy and Planning, the Revenue Department of Thailand

Director, Bureau of Electronic Processing Administration, the Revenue Department of Thailand

Director, Public Sector Development Group, the Revenue Department of Thailand

**Education**

Master of Arts in Economics and Special Studies (Development Policy and Public Administration)

Master's Degree in Tax Law, London School of Economics and Politics, UK

**Name:** Ms. Marlene Patricia **Nembhard-Parker**

**Nationality:** Jamaica

**Present position**

Chief Tax Counsel Legislation, Treaties and International Tax Matters, Tax Administration, Ministry of Finance, Jamaica

**Previous positions**

Director, Legislation & Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Senior Legal Counsel, Legislation & Treaty Services, Tax Administration, Ministry of Finance, Jamaica

Legal Counsel, Legislation & Treaty Services, Tax Administration, Ministry of Finance, Jamaica

**Education**

BSc in Public Administration (Hons.), University of the West Indies, Mona, Jamaica

Bachelor's Degree in Law (Hons.), University of the West Indies, Mona, Jamaica

Master's Degree in Law, University of the West Indies, Mona, Jamaica

Master's Degree in International Taxation, Australian School of Business, University of New South Wales

**Name:** Mr. George Omondi **Obell**

**Nationality:** Kenya

**Present position**

Chief Manager, International Tax Division, Kenya Revenue Authority

**Previous positions**

Chief Manager, Large Taxpayers Office (LTO) Audit Program, Kenya Revenue Authority

**Education**

Master's Degree in Business Administration, University of Nairobi

Bachelor's Degree in Laws, University of Nairobi

Bachelor's Degree in Accounting, United States International University — Africa

**Name:** Ms. Carmel **Peters**

**Nationality:** New Zealand

**Present position**

Policy Manager, Inland Revenue, New Zealand

**Previous positions**

Senior Policy Analyst and Senior Policy Advisor, Inland Revenue, New Zealand  
Senior Associate, Rudd Watts & Stone law firm

**Education**

Master's Degree in Law (Taxation), New York University, USA  
Bachelor's Degree in Law, Victoria University of Wellington, New Zealand

**Name:** Mr. Carlos **Protto**

**Nationality:** Argentina

**Present position**

Director of International Tax Relations and Director of Direct Taxation, Ministry of Economy and Public Finances, Argentina

**Previous positions**

Coordinator of Tax Matters, Ministry of Economy and Public Finances, Argentina  
Advisor to the Directorate of the Customs Tax Regime, Argentina

**Education**

Bachelor's Degree in Economics, University of Buenos Aires, Argentina  
Master's Degree in Tax Management, Solvay Brussels School

**Name:** Mr. Jorge Antonio Deher **Rachid**

**Nationality:** Brazil

**Present position**

Secretary, Federal Revenue of Brazil

**Previous positions**

Tax and Customs Attaché, Embassy of Brazil, Washington, D.C., USA  
Deputy Secretary, Federal Revenue of Brazil  
Coordinator-General, Tax Inspection, Federal Revenue of Brazil  
Tax Auditor, Secretariat, Federal Revenue of Brazil, Ministry of Finance

**Education**

Bachelor's Degree in Business Administration, Candido Mendes University, Rio de Janeiro, Brazil

**Name:** Mr. Aart **Roelofsen**

**Nationality:** Netherlands

**Present position**

Deputy Head, International Tax Unit, Ministry of Finance, Netherlands



**Previous positions**

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, Agricultural University in Wageningen

Degree in Tax Law, University of Amsterdam, Netherlands

**Name:** Mr. Christoph **Schelling**

**Nationality:** Switzerland

**Present position**

Head, Division for International Tax Affairs, State Secretariat for International Financial Matters, Swiss Federal Department of Finance

**Previous positions**

Head, Services Unit, International Division and member of Executive Committee on Swiss Holdings in charge of tax matters

Vice-Director, Tax and Legal Affairs, Coopers & Lybrand (now PWC)

**Education**

Bachelor's Degree in Law, Universities of Bern and Geneva

Certified Swiss Tax expert

**Name:** Mr. Aleksandr Anatolyevich **Smirnov**

**Nationality:** Russia Federation

**Present position**

Deputy Director, Department of Fiscal and Customs Policy, Ministry of Finance, Russian Federation

**Previous positions**

Director, Fiscal and Legal Practice Division, Ernst and Young CIS Ltd., Moscow Office

Manager, Fiscal and Legal Practice Division, Arthur Andersen International B.V., Moscow Office

**Education**

Ph.D. in Economics, Moscow State Pedagogical University, Moscow, Russian Federation

Master's Degree in History and Law, Astrakhan State Pedagogical Institute, Astrakhan, Russia Federation

**Name:** Ms. Stephanie **Smith**

**Nationality:** Canada

**Present position**

Senior Chief, Tax Treaties, Tax Policy Branch, Finance Canada, Ottawa, Canada

**Previous positions**

Head of Unit, International Tax Cooperation Unit, OECD, Paris, France

Senior Advisor — Tax Treaties, Canada Revenue Agency, Ottawa, Canada

Senior Tax Policy Officer, Finance Canada, Ottawa, Canada

Associate, McCarthy Tétrault LLP, Toronto, Canada

Associate, Harper Jaskot, Hamilton, Canada

**Education**

Bachelor's Degree in Business, Bishop's University, Lennoxville, Quebec, Canada

Bachelor's Degree in Laws, Queen's University, Kingston, Ontario, Canada

Admission to the Bar of the Law Society of Canada

**Name:** Ms. Alfrieda **Steward Tamba**

**Nationality:** Liberia

**Present position**

Commissioner General, Liberia Revenue Authority

**Previous positions**

Deputy Minister of Revenue, Ministry of Finance, Monrovia, Liberia

Chief Financial Officer, Liberia Bank for Development and Investment, Monrovia, Liberia

**Education**

Bachelor's Degree in Business Administration, Cutting University College, Gbarnga, Liberia

Master of Business Administration in Finance, Morgan State University, Baltimore, MD, USA

**Name:** Ms. Titia **Stolte-Detring**

**Nationality:** Germany

**Present position**

Deputy Head of Division, International Tax Section, Federal Ministry of Finance, Berlin

**Previous positions**

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

**Name:** Mr. José Troya

**Nationality:** Ecuador

**Present position**

Head of Department of Large Taxpayers and International Taxation, Internal Revenue Service (SRI), Ecuador

**Previous positions**

Head of International Taxation Coordination Unit, SRI, Ecuador

Special Taxes Expert (Mining), SRI, Ecuador

International Taxation Expert, SRI, Ecuador

International Taxation Audit Specialist, SRI, Ecuador

**Education**

Master's Degree in Business Administration, Vlerick Leuven Ghent Management School, Belgium

Bachelor's Degree in Commercial Engineering, Finance Major, Pontifical Catholic University of Ecuador, Ecuador

**Name:** Ms. Ingela Willfors

**Nationality:** Sweden

**Present position**

Director, Tax and Customs Department, Ministry of Finance, Sweden

**Previous positions**

Director, Tax and Customs Department, Ministry of Finance, Sweden

Director, International Tax Department, Ministry of Finance, Sweden

Legal Adviser, International Tax Department, Ministry of Finance, Sweden

Deputy Judge and Assistant, Administrative Court of Appeal, Stockholm, Sweden

Lawyer, Administrative District Court, Stockholm, Sweden

**Education**

Master's Degree in Law, University of Stockholm, Sweden

International Tax Law, University of Stockholm, Sweden

**Name:** Ms. Yan **Xiong**

**Nationality:** People's Republic of China

**Present position**

Director of Treaties, International Taxation Department, State Administration of Taxation (SAT), People's Republic of 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**

Master's Degree in International Tax Law, University of Michigan, USA

Master's Degree in Applied Linguistics, Beijing Foreign Studies University, China

Lawyer's Qualification, China

**Name:** Ms. Sing Yuan **Yong**

**Nationality:** Singapore

**Present position**

Tax Director, International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore

**Previous positions**

Group Tax Specialist, International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore

Senior Tax Specialist (Accredited), International Tax Branch, Tax Policy & International Tax Division, Inland Revenue Authority of Singapore

**Education**

Bachelor's Degree in Accountancy, Nanyang Technological University, Singapore

Master's Degree in International Tax Law, University of Leiden, Netherlands

---