

Karl Kendrick T. Chua

Chief Economist and Undersecretary, Department of Finance



Karl Kendrick Tiu Chua is the chief economist and undersecretary for the proposed Strategy, Economics, and Results Group of the Department of Finance. In this capacity, he helps the government achieve its ten-point socioeconomic agenda.

His key responsibilities are to provide strategic advice to the Secretary of Finance and the Cabinet Economic Development Cluster, lead the preparation of economic policy research in aid of priority reforms, and shepherd priority reforms from incubation to implementation.

Prior to joining the government, he was the senior country economist of the World Bank office in Manila. 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 and was consultant for several local and development partner-funded projects. His first job was in Andersen Consulting/Accenture as a systems analyst.

Nguyen ThiLe Thu

Present position: Deputy Head, Public Finance Policy Division, National Institute for Finance, Ministry of Finance



Master of Public Policy, Hitotsubashi University, Tokyo, Japan

Additional Training:

- Certificate of attendance on Public Finance Management/Public Debt Management course, organized by Japan International Cooperation Agency, Tokyo, Japan, July-August 2016
- Certificate of attendance on Fiscal Analysis and Forecasting course, funded by IMF at Singapore Regional Training Institute (IMF), Singapore, July 2015
- Certificate of attendance on Macroeconomic Management and Fiscal Policy course, funded by IMF at Singapore Regional Training Institute (IMF), Singapore, October 2014
- Certificate of attendance on Macroeconomic Policy Strengthening course, funded by GIZ at European Economic Research Institute, Mannheim, Germany, September – November 2013
- Certificate of attendance at Japan Tax Administration course, Tokyo, Japan, 2003 – 2004.

Resumé of Joel V. Mangahas, Ph.D.

Mr. Joel V. Mangahas is senior social sector specialist at the Human and Social Development Division, Southeast Asia Department of the Asian Development Bank (ADB). Since joining ADB in February 2009, Mr. Mangahas has made significant contributions to ADB's lending and non-lending operations, portfolio management, and knowledge management. He has led and supported the processing and administration of development financing with a cumulative amount of more than \$1 billion in ADB's developing member countries to support community-driven development, health and education, human resource development, governance, judicial reform, post-disaster assistance, and social protection. He facilitated collaborative cofinancing of \$479 million from another multilateral development bank for a \$372 million ADB project to improve access to basic services. In partnership with the Government of the Philippines and other development partners, Mr. Mangahas spearheaded ADB's rehabilitation and reconstruction efforts in communities and municipalities that have been damaged by Typhoon Yolanda (international name: Haiyan).

Prior to joining ADB, Mr. Mangahas had more than 10 years of consulting experience with multilateral development banks and international development organizations in the design, implementation, and monitoring and evaluation of development assistance to different countries in the Asia-Pacific region in the fields of public sector management, social development, project management, and aid coordination and management. He is highly experienced in fund sourcing and mobilization.

From 2002 to 2008, he designed and managed an ADB-assisted professional and institutional building program for the Democratic Republic of Timor-Leste. In 2008, he helped in the evaluation of the Local Government Support Program for the Autonomous Region in Muslim Mindanao of the Canadian International Agency for International Development. From 2006 to 2007, he managed a professional and continuing education program for top and middle level executives of government, private sector, and civil society in ADB's developing member countries in the Pacific. He likewise designed and led the implementation of capacity development programs on effective management of aid for the Royal Government of Cambodia between 2007 and 2008. In 2008, he was a member of an independent review team which evaluated aid effectiveness in Cambodia.

He helped design a multi-year European Union-funded anti-corruption program in the Philippines. He subsequently provided active support to the implementation of the Rule of Law Effectiveness Project in the Philippines of the United States Agency for International Development. He worked closely with the Malaysian Anti-Corruption Academy and international experts in the design and conduct of anti-corruption training courses in the Asia-Pacific region. From 2008 to 2009, He assisted the Asian Ombudsman Association based in Pakistan in the formulation of a business plan and implementation of key programs and initiatives for member countries in the region.

From 2006 to 2007, he served as a policy adviser to implement the Basic Education Sector Reform Agenda in the Philippines. From 1997 to 2001, he managed the implementation of a seven-year public investment project to improve the quality of and access to basic education in 22 most disadvantaged provinces in the Philippines. His work in the health sector included health policy research, human resource development, and decentralized delivery of health services.

Alongside his consulting assignments, Mr. Mangahas was an educator for many years with solid experience in teaching, educational administration, and policy research. He was a professor of public administration and governance at the University of the Philippines (UP) and a professorial lecturer at the UP College of Education. He served as the Director of the Center for Policy and Executive Development of the UP National College of Public Administration and Governance (NCPAG). He was also the Director of Studies and College Secretary of UP-NCPAG.

Mr. Mangahas has professional experience in more than 20 countries, most of them are in the Asia-Pacific region. He is well adapted to multi-cultural environment.

He has published and edited papers in public sector management, administrative reform, educational administration, and local governance. He has served as a resource person in international meetings and conferences.

He obtained his degrees in Doctor of Philosophy, Master of Public Administration (Dean's List) and Bachelor of Arts from the University of the Philippines. He obtained his Master of Policy Science (with Excellence) from Saitama University. He completed his Doctor of Philosophy in Law, Economics, and Political Science from Kobe University. He graduated Master of Business Administration (with Merit) from the University of Bradford. Mr. Mangahas also studied at the Kennedy School of Government in Harvard University.

He was a Junior Faculty Research Fellow of Japan Foundation and a Visiting Research Fellow at the Institute of Developing Economies both in Tokyo, Japan.

Simone Maciel Cuiabano

Postdoctoral fellow

Toulouse School of Economics

EDUCATION

Bachelor degree in International Relations, University of Brasilia, Brasilia, Brazil, 2003.

Master degree in Economics, Catholic University of Brasilia, Brasilia, Brazil, 2007.

PhD in Economics, University of Brasilia, 2011.

CURRENT APPOINTMENTS

Postdoctoral Fellow, Toulouse School of Economics, 2016 – present.

Economist, Administrative Council of Economic Research, 2016 – present.

Auditor of Finance and Control, National Treasury of Brazil, 2007 – present.

PAST POSITIONS

Deputy Economist Chief, Department of Economic Studies, Administrative Council of Economic Defense, 2014-2016.

Professor, IBMEC/MDIC/ESAF, Master of Business Administration (MBA) in Trade, Brasilia, Brazil, 2014.

Researcher, Research Program on International Trade, Permanente Mission of Brazil to the WTO and other economic organizations, Geneva, Switzerland, May-July 2013.

Vice-Coordinator of Macroeconomic Analyses, Secretariat for Economic Policy (SPE), Ministry of Finance, Brasilia, Brazil, 2011-2013.

Intern, International Monetary Fund (IMF), African Department, May-August 2010.

Economic Advisor, Coordination of International Competitiveness, Secretariat of Economic Monitoring (SEAE), Ministry of Finance, Brasilia, Brazil, 2005-2010.

Judiciary Clerk, Superior Court of Justice, Brasilia, Brazil, 2003-2005.

Consultant, Project of Health Economics for Poverty Reduction, Institute of Applied Economic Research (IPEA), Brasilia, Brazil, 2002-2003.

Research Assistant, Project on Evaluation of the Social Participation in Social National Councils, Institute of Applied Economic Research (IPEA), 2000-2001.

PUBLICATIONS TITLES

Cuiabano, S.M., Fazio, D.M., Esteves, L.A.(2016), Application of Hypothetical Monopoly Test (SSNIP) to the Brazilian Market of Ready-Made Meals and the Role of the Department of Economic Studies in: Jenny, F., Katsoulacos, Y. (ed;) *Competition Law Enforcement in the BRICS and in Developing Countries: Legal and Economic Aspects*, Springer.

Cuiabano, S.M., Leandro, T., Oliveira, G., Bogossian, P. (2014), *Screening for Cartels: the Contribution of Economic Literature to the Identification of Collusive Behavior*. Revista de Direito da Concorrência, v.4, Brasília, Brazil.

<http://www.cade.gov.br/revista/index.php/revistadedefesadaconcorrenca/article/view/125/78>

Cuiabano, S.M., Bertussi, G., et al (2014), *International Travel Account in Brazil's Balance of Payments: the Contribution of the REER and income*. Perspectives of the World, IPEA, Brasília,

Brazil. http://www.ipea.gov.br/agencia/images/stories/PDFs/rtm/140903_rtmv5_n1_port.pdf

Cuiabano, S.M. (2014), *Are the investments in Brazil destructing values?*(in Portuguese). Brasil, Economia e Governo <http://www.brasil-economia-governo.org.br/2014/02/24/os-investimentos-no-brasil-estao-perdendo-valor/>

Cuiabano, S.M.(2012), From raw ingredients to a feast for all, *Fabiana Magazine*, UK, 3rd issue, Spring. <http://www.fabianwomen.co.uk/2012/05/welcome-to-the-third-issue-of-fabiana/>

Cuiabano, S. (2010), Aspectos sobre a Especulação. *Revista de Conjuntura*, nº 43. <http://corecondf.org.br/2010/07/01/revista-de-conjuntura-n-43/>

Cuiabano, S, Divino, J. (2010), Exchange Rate Determination: An Application of a Monetary Model for Brazil, *International Advances in Economic Research*.

<http://www.springerlink.com/content/1266m28312517515>

Cuiabano, S, Divino, J. (2007) Determinação Da Taxa De Câmbio: Aplicação Do Modelo De Cagan Para O Brasil. *Anais do XXXV Encontro Nacional de Economia* 039, ANPEC.

<http://www.anpec.org.br/encontro2007/artigos/A07A039.pdf>

Chagas, A., Araujo, H., Cuiabano, S. Silva, F. (2003), *A Política de assistência e a participação social: o caso do Conselho Nacional de Assistência Social (CNAS)*. Brasília: IPEA.

http://www.ipea.gov.br/pub/td/2003/td_1005.pdf

WORK IN PROGRESS

Cuiabano, S.M., Albuquerque, P.H., *Two stage screening for cartel detection* (presented at the 9th Annual Conference on Competition Law, Economics & Policy 2015, Durban, South Africa). The objective of this article is to propose a new economic screening to the fuel retail market through two stages: application of global and local Gaussian correlation. The method developed is able to identify whether there is evidence for the formation of a cartel to the relevant market and it can also suggest the periods where this economic collusion is more likely to have occurred.

Cuiabano, S.M., Ellery, R., *Long-run equilibrium exchange rate in Latin America and Asia: a comparison using cointegrated vector*. (forthcoming in Applied Economic, Sao Paulo, Brazil).

The goal of this paper is to analyze the long-run equilibrium exchange rate in some Latin America and Asia countries using the monetary model described in Obstfeld and Rogoff (1996) and to evaluate the exchange rate gap between the regions. As we observe the existence of a long-run relationship among GDP, money supply and exchange rate, we estimate the coefficients of the long-run exchange rate function. The estimation shows the impact of monetary aggregates on the exchange rate and it points the exchange rate gap between Latin America and Asia countries.

Cuiabano, S.M., Opuku-Afari, M. *Estimating the Behavioral Equilibrium Exchange Rate in the East African Community (EAC) Region*. IMF Working Paper (forthcoming).

Getting the exchange rate right continues to be a major challenge for most countries in Sub-Saharan Africa, and this is more so in the East African Community (EAC) where macroeconomic management in general and exchange rate management in particular has been challenged by massive foreign aid inflows partly as a result of HIPC and other debt reliefs, but also in response to improved macroeconomic management in the last decade which has attracted both short-term and medium to long term inflows to the region, as foreign investors turn to developing and emerging economies for yield. This paper estimates and assess the convergence or otherwise of existing exchange rate regimes in the EAC, and would serve as a useful background

for the ultimate decision of which exchange rate management framework will best fit the region during the transition period to monetary union.



Dr. Shanaka Jayanath (Jay) Peiris

Resident Representative to the Philippines

International Monetary Fund

Shanaka (Jay) Peiris is the International Monetary Fund's Resident Representative to the Philippines and covers ASEAN Macro Financial Surveillance for the Asia Pacific Department.

Prior to this he was a Senior Economist in the Asia and Pacific Department Monetary and Capital Markets Department of the IMF covering ASEAN countries and South Asia. He was also the mission chief for the ASEAN-5 Cluster Report, Pacific Island economies and led a subworking group on asset price risks for the G-20 Mutual Assessment Program.

During the last 15 years at the IMF, he has also worked on the Middle East, Eastern and Southern Africa. He joined the Economist Program at the IMF in 2001 after completing his D. Phil (PhD) in Economics at Oxford University as a British Chevening and a St. Catherine's College Scholar. Prior to this, he was a lecturer in mathematical economics and econometrics at Oxford University, and interned at the World Bank. He has published journal articles on bond markets and banking sector, emerging market models, monetary and macro-prudential policies, inclusive growth, and co-edited a book on Sub-Saharan Africa.



MILWIDA M. GUEVARA

Dr. Guevara is President and CEO of Synergeia Foundation, a non-profit corporation that works with local governments in the Philippines to provide Filipino children with equal access to basic education.

She served as a Career Undersecretary in the Department of Finance, Republic of the Philippines, responsible for revenue generation and tax reforms. She is a Faculty Member of the School of Government, Ateneo de Manila University and continuously participates in research and advocacy to promote good governance.

She worked for the International Monetary Fund as a Tax Advisor in Kyrgyzstan and a Program Officer of the Ford Foundation.

Dr. Guevara was conferred the 2nd Gawad Haydee Yorac Award 2008 for “her uncompromising integrity and professional excellence as a government official and for her extraordinary, consistent, and inspiring example of selfless, honest and intelligent public service. “



Yuji Miyaki

Public Management Specialist (Taxation)
Sustainable Development and Climate Change Department

Yuji oversees the development and implementation of policies on taxation and capacity development in ADB, and is Secretary of the ADB-wide Governance Thematic Group.

Prior to joining ADB, he worked for 20 years in the Ministry of Finance and the National Tax Agency in Japan. His international tax policy work included negotiating tax treaties, designing international taxation through tax law and regulation revision, participating international tax policy discussions, conducting international tax audit and teaching at the National Tax College on international taxation and international tax audit for tax officials. From 2004 to 2006 he was as an administrator at the Centre for Tax Policy and Administration at the OECD in Paris.



VIOLETA VULOVIC

SPECIALTIES

Tax policy design and analysis; Distributional and economic impact of fiscal policy; Applied Econometrics; Fiscal federalism; Revenue forecasting.

RELEVANT EXPERIENCE

- expected, Dec, 2016 - onwards **Tax Policy Economist, The World Bank Group, Washington DC**
Contribute to the design the Tax Policy Assessment Framework (TPAF), working closely with the World Bank's Global Tax Team (GTT).
- Sep, 2016 – present **Tax Policy Economist, The World Bank Group, Philippines**
Provide overall support to the tax policy dialog with the Philippines authorities, working across different World Bank sectors and teams, and working closely with the Lead Economist and Program Leader;
Provide technical assistance on selected tax policy issues in supporting the Government of Philippines' comprehensive tax reform program.
- May, 2013 – Oct, 2016 **Tax Policy Economist, The World Bank Group, Indonesia**
Provide technical assistance and hands-on support to the Ministry of Finance (Fiscal Policy Agency and Directorate General of Tax) in the area of tax policy design and evaluation of reform options (VAT, excises, income taxes, taxation of the MSMEs, international taxation of corporations), and revenue forecasting;
Contribute to the World Bank lending operations (member of the core team preparing the Fiscal Reform Development Policy Loan (DPL));
Fiscal monitoring and production of regular updates and internal briefs on relevant fiscal issues.
- Sep – Dec, 2015 **Tax Policy Economist, The World Bank Group, Pakistan**
Provide technical assistance to the Board of Revenues on the GST/VAT design, as part of the World Bank's support to Tax Policy and Tax Administration Reforms for an Increased Fiscal Space.
- Feb – Mar, 2013 **Consultant, International Monetary Fund, FAD/TP Division**
Joined the FAD/TP TA mission to Ukraine, focusing on the VAT design and development.

Aug, 2010 – **Senior Research Associate, International Center for Public Policy, Atlanta GA**

May, 2013 Conduct applied research on public policy issues, such as taxation and expenditure policies, economic development and inequality, and fiscal federalism;
Contribute to the preparation of draft proposals for TA and produce technical reports;
Contribute to conferences, including organization and attendance;
Design and conduct the public policy training program to government officials.

Aug, 2005 – **Research Assistant, International Center for Public Policy, Atlanta GA**

Aug, 2010 Contribute to applied research on public policy issues;
Lead and coordinate teams of research assistants in designing and delivering several Center's research and technical assistance projects.

Aug, 2002 – **Fiscal Analyst, Ministry of Finance, Serbia**

Aug, 2005 Conduct tax policy analysis and revenue forecasting;
Fiscal monitoring and contribute to preparation of regular updates to the IMF, the World Bank and the EBRD;
Contribute to a preparation of the Public Finance Bulletin.

EDUCATION

2011 Ph.D. in Economics, Georgia State University
 Theses: "Sub-National Borrowing – Is It Really a Danger?"
 Supervisors (Jorge L. Martinez-Vazquez and Roy W. Bahl)
2008 M.A. in Economics, Georgia State University
2002 B.Sc. in Economics, University of Belgrade, Serbia

PUBLICATIONS

2014 "Tax Structure in Latin America: Its Impact on the Real Economy" (with J. Martinez-Vazquez), *Revista de Economía Mundial No. 37*.
Other version(s):
 "Tax Structure in Latin America: Its Impact on the Real Economy and Compliance".
 International Center for Public Policy Working Paper No. 22. 2011

2013 "Measuring Tax Effort: Does the estimation approach matter and should effort be linked to expenditure goals?" (with M. Cyan and J. Martinez-Vazquez), *International Center for Public Policy Working Paper No. 08*.
Other version(s):
 New Approaches to Measuring Tax Effort, in R. M. Bird and J. Martinez-Vazquez (eds.), "Taxation and Development: The Weakest Link?". Edward Elgar Publishing. 2014.

2013 "Taxation and Economic Growth in Latin America" (with G. Canavire-Bacarreza and J. Martinez-Vazquez), *IDB Working Paper Series No. 431*

2013 "Coping with Rising Inequality in Asia: How Effective are Fiscal Policies?" (with I. Claus and J. Martinez-Vazquez, *Asian Economic Papers, 12(3)*. 1-33.

Other version(s):

“Government Fiscal Policies and Redistribution in Asian Countries”, in R. Kanbur, C. Rhee, and J. Zhuang (eds.), “Inequality in Asia and Pacific – Trends, drivers, and policy implications”. The Asian Development Bank Economics; Routledge. 2014.

“Government Fiscal Policies and Redistribution in Asian Countries”. *Asian Development Bank Economics Working Paper Series No. 12-13. 2012*

2012 “The Impact of Tax and Expenditure Policies on Income Distribution: Evidence from a Large Panel of Countries.” (with J. Martinez-Vazquez and B. Moreno-Dodson), *Hacienda Pública Española / Review of Public Economics*, 200(4). 95-130.

2011 “Value Added Tax, Onward and Upward” (with R. M. Bird and J. Martinez-Vazquez), in E. Albi and J. Martinez-Vazquez (eds.), “The Elgar Guide to Tax Systems”, Edward Elgar Publishing.

2010 “Direct versus Indirect Taxation: Trends, Theory and Economic Significance” (with J. Martinez-Vazquez and Y. Liu), *Papeles de Economía Española*, 125/126.

Other version(s):

“Direct versus Indirect Taxation: Trends, Theory and Economic Significance”, in E. Albi and J. Martinez-Vazquez (eds.), “The Elgar Guide to Tax Systems”. Edward Elgar Publishing. 2011.

2009 “South Africa’s Provincial Equitable Share: An Assessment of Issues and Proposals for Reform” (with J. Alm and J. Martinez-Vazquez), ISP Working Paper, 09-04.

2008 “Pakistan’s Tax Gap: Estimates by Tax Calculation and Methodology” (with R. Ather Ahmed and M. Rider). ISP Working Paper 08-11

WORK IN PROGRESS

“Explaining tax compliance of Indonesian micro, small and medium enterprises”

“Sub-national borrowing regulations: A Survey of Practices and their Effectiveness”

PROFESSIONAL SERVICE

Referee: *Hacienda Pública Española (Review of Public Economics); Public Finance Review*

RESEARCH GRANTS AND AWARDS

IADB (2012) “Fiscal Policy for Sustainable and More Equitable Growth in Latin America and the Caribbean” with Gustavo Canavire-Bacarreza and Jorge Martinez-Vazquez (\$30,000)

SPEECHES/PRESENTATIONS

“International Tax Forum”, Manila, Philippines (2016); “Taxation and Development: The Weakest Link (Essays in Honor of Roy Bahl)”, Georgia, USA (2012); SEA (2010); III Summer School in Public Economics, L’Institut d’Economia de Barcelona (IEB), Spain (2010); MPSA (2010); LACEA (2008).



Visaruthvong, Chonlathan M.S.

Director of Samut Prakarn Area Excise Office 1

B.E. Financial Economics, Thammasat University, Thailand

M.A. Monetary Economics, University of Chicago, U.S.A.

Ph.D. Public Finance, University of Chicago, U.S.A.

I have 15 years' experience in studying and implementing excise tax policy and excise tax administration in particular tobacco and soft drinks taxation. I have been providing technical support and documents to international organization,

civil society and also a number of governments such as Laos PDR, Cambodia and Vietnam. During 2013-2016, I was Secondment from Ministry of Finance Thailand to work as tax economist in Tobacco Control Economics Unit, Prevention of Non-communicable Diseases in World Health Organization (WHO) for one year (2012-2013). The work was on global tobacco tax policies and provides technical tax support to governments. I also work on the review literature of soft drinks tax in my Secondment in WHO.

During my past years, I have done some publication related to excise tax as following.

1. Visaruthvong, Chonlathan (2015). Lao PDR Cigarette Affordability report. Southeast Asia Initiative on Tobacco Tax (SITT) Resource Center. Southeast Asia Tobacco Control Alliance (SEATCA)
2. Visaruthvong, Chonlathan (2010). Thailand Tobacco Tax report card. Southeast Asia Initiative on Tobacco Tax (SITT) Resource Center. Southeast Asia Tobacco Control Alliance (SEATCA)
3. Visaruthvong, Chonlathan (2008). Comparative study on cigarette excise tax system. Tobacco control research and knowledge management center (TRC).

4. Visaruthvong, Chonlathan (2007). Cigarette tax policy and tax administration for controlling cigarette consumption.

5. Visaruthvong, Chonlathan (2005). Comparative study on alcohol tax system. Thai Health Promotion Foundation.

6. Visaruthvong, Chonlathan and et.al. (2001). Fiscal Decentralization: Project 3 Expenditure of local authoritative 2002. Siam Development Institute (SDI). Sponsor and published by Thailand Research Fund.

Positions and Employment

1997- 2003 Tax specialist, bureau of tax planning, the Excise department

2003-2005 Excise tax specialist (head of development of tax administration efficiency group), the Excise department

2005-2008 Excise tax specialist (head of tax standard 3), bureau of tax standard, and the Excise department

2008-2011 Director of Bangkok Area Excise Office 1, the Excise department

2011- 2015 Director of Bangkok Area Excise Office 4, the Excise department

2016- Now Director of Samut Prakarn Area Excise Office 1, the Excise department

Other Experience and Membership on any Federal Government public advisory committee

2015- Subcommittee on fiscal policy, budgetary system and tax system, parliament

2014-2015 Subcommittee on tax and enforcement measures for tobacco control, Ministry of Health

2013- 2014 Tax Economist, Secondment at World Health Organization (WHO)

2015- Subcommittee on financial resource management for education reform, Ministry of Education

2015-2013 Subcommittee on Agricultural reform, government

2008- 2010 working group on excise tax administration enhancement

2007- 2012 working group on development of revenue for local government

2007-2008 Working group on development of revenue system, Ministry of Finance

List in chronological order previous positions, concluding with the present position. List any honors. Include present membership on any Federal Government public advisory committee.

Honors

2015 Outstanding researcher for tobacco control, Tobacco control research and knowledge management center (TRC)

2011 Ministry of Health Award for excellence research paper for tobacco control, Ministry of Health

Contribution to Science

Thailand tobacco tax report card addressed the overall tobacco tax system in Thailand. It also analyzed the affordability of tobacco in Thailand which has been slowly declining during the past 10 years. This publication was supported by Southeast Asia Tobacco Control Alliance (SEATCA) to provide overall pictures of tobacco tax system of ASEAN countries.

Comparative study on cigarette excise tax system aimed to compare Thai tobacco tax system to the several countries such as Philippines, Singapore, Malaysia, Australia, Canada and European Union then analyzed pros and cons of each system to propose a development in Thai tobacco tax policy.

The study on the Cigarette tax policy and tax administration for controlling cigarette consumption was the very first paper on this subject in Thailand. It provided a long history of tobacco tax system and analyzed the tobacco tax policy over long period of time. It also stated a clear calculation of the total tax burden of Thai tobacco tax as total tax value to retail sale price. The tax burden was confused and misunderstood by lots of people as Thai cigarette tax is inclusively calculated at 85 percent of ex-factory price not retail sale price.

The paper of the study on alcohol tax system was analyzed and compared the Thai alcohol tax system to the system of other countries such as Philippines, Singapore, South Korea, Australia and European Union. The paper focused on tax rate structure and the alcohol license system.



Peter Mullins has extensive experience in tax policy and tax law having been involved in the area for over 25 years. Peter is a Deputy Division Chief with the Tax Policy Division of the International Monetary Fund in Washington DC. Peter has provided advice to more than 50 countries on a range of tax policy issues including corporate tax, personal tax, VAT, international tax issues, natural resources taxation and property taxes. Prior to joining the IMF in 2005, Peter was the General Manager of the Business Tax Division in the Australian Treasury. He has worked in both the private and public sectors, including many years as a senior official in the Australian Tax Office.



Mr. Goro Ekanto

Job Position : Director of Center for
State Revenue Policy
Organization : Fiscal Policy Agency,
Ministry of Finance of the
Republic of Indonesia

Work History

1. 2013 – 2015 : Heads of Sub
directorate of Withholding and Collection of Income Tax and Personal Tax Regulations,
Directorate Tax Regulations II, Directorate General of Taxes.
2. 2015 – now : Director of Center for State Revenue Policy
Within his current responsibilities, he deals with the formulation of policies and
negotiation for taxation and excises, including taxation in mining industry.

Education History

1. 1986 : Bachelor of Accounting from the University of Padjajaran, Indonesia
2. 1996 : Master degree of Accounting from the University of Illinois, US.

Richard Edward Stern

Professional Experience

Lead Tax Specialist, Global Tax Team, World Bank Group. 2015 to present.

Global lead for International Tax work at the World Bank Group. Program focuses on implementation of transfer pricing, tax treaty policy, and implementation of the G20 Base Erosion and Profit Shifting program. Operational work in Africa, Asia, ECA, MENA, and Latin America. Sector specific work on extractive industries and agriculture. Lead WBG work on tax transparency and in G20 analytical work. Co-author of WBG Offshore Financial Center Policy

Global Program Lead, Business Taxation Program, World Bank Group, July 2007-2015

Designed and implemented Business Taxation Program; managed global and regional teams 2007-2013, then lead technical expert 2013-present. Program focuses on all taxpayer groups, including multinationals and SMEs; international and domestic tax instruments and administration. TA Program budget \$15 million.

Regional Program Coordinator and Senior Investment Policy Officer, Foreign Investment Advisory

Service (FIAS), World Bank Group, Washington, DC, September 2003 to July 2007.

Developed and managed FIAS portfolio and programs. Managed advisory projects in Sub-Saharan Africa. Specialist in Trade Tax Policy advisory and solution design work. Developed new products for post-conflict/low capacity countries, and in tax policy solution design

Macro Economist, International Monetary Fund, Washington DC, February, 1996 to August 2003. Coordinated country work on fiscal policy, monetary policy, financial market development, balance-of-payments issues, and debt sustainability and analysis under the Highly Indebted Poor Country Initiative (HIPC). Led work on post conflict research and operational implementation in Rwanda. Research on the development of the private sector in post-Soviet emerging markets countries, with particular emphasis on foreign direct investment.

Research economist, RAND Corporation, Santa Monica, California, 1993 to January, 1996.

Research on international trade and finance issues, foreign direct investment, and firm behavior. Projects included firm level study of foreign direct investment from the West into Russia, MoF, Russian Federation; foreign direct investment from West to East Europe; trade and financial flows within the CIS.

Academic Experience

Lecturer, Vienna University, Tax and Law Faculty. 2013 to present. Courses for PhD candidates and masters students on tax and development

Assistant Professor, University of California, Los Angeles, Department of Economics, 1994 to 1996.

Courses include seminars in international economics and intermediate macroeconomics.

Education

Ph D, University of California, Berkeley, Department of Economics, 1992. Thesis title: Monetary and Financial Aspects of Economic Reform in Transition Economies

Fields of concentration: international economics, public finance, and macroeconomics.

MS, Georgetown University School of Foreign Service, Washington DC, 1986.

Fields of concentration: international economics, development policy, Soviet Studies.

BA, Williams College, Williamstown, MA, 1983. Honors in Political Science.

Major fields of study: international relations and Russian studies.



Marissa O. Cabreros is the Bureau of Internal Revenue's Assistant Commissioner for Legal Service since 2010.

She has been with the government service for almost 26 years now. Having served the BIR in various work assignments in the Region and National Offices including the Large Taxpayers Service and now at the Legal Service.

Assistant Commissioner Cabreros has an exemplary educational background which covers the area of public management, accounting and legal profession. She recently finished her Masters in Public Management under the joint program of the National University of Singapore Lee Kuan Yew School of Public Policy and Harvard Kennedy School of Government. Harvard is not a strange ground to her having finished her International Taxation studies in Harvard Law School. She earned her Bachelor in Science in Commerce major in Accounting in the University of Santo Tomas and her Juris Doctor degree from the Ateneo de Manila University.

ACIR Cabreros also holds the rank of CESO IV as a third level official in government service.

She is currently involved in various international commitments like active participation in the BEPS Project, EOI and AEOI work, including the FATCA implementation.



Sarah Perret has been working as an Economist and Policy Analyst at the OECD since 2010. Within the OECD, after spending three years working for the Directorate for Financial and Enterprise Affairs, she joined the Tax Policy and Statistics Division of the OECD Centre for Tax Policy and Administration. She is primarily responsible for leading the *Tax Policy Reforms in the OECD* report, a new annual publication providing a comparative overview of tax reforms across all OECD countries, and for carrying out country tax policy reviews which assess countries' tax systems and provide recommendations for tax reform. Sarah holds two masters degrees in economics and international relations from the London School of Economics and Sciences Po Paris.



Mr. Doolyaphol Chudabala

Education

- Bachelor of Business Administration (B.B.A) in Business Information System, Assumption University, 2004
- Master Degree in Business Administration (M.B.A) – Supply Chain Management, University of La Verne, USA, 2006

Current Position: Tax Economist, Professional Level acting Senior Professional Level
Excise Department, Ministry of Finance, Thailand

Rosario Gregorio-Manasan, Ph.D.



Dr. Rosario G. Manasan is a Senior Research Fellow at the Philippine Institute for Development Studies (PIDS) where she coordinates the research program on public finance and fiscal policy. She has published numerous articles on taxation, public expenditure, analysis, public expenditure management, fiscal decentralization, social protection, and other social sector issues.

Further, she has provided technical assistance to various government agencies such as the Department of Budget and Management, Bureau of Internal Revenue, Department of Social Welfare and Development, Department of Education, and Department of Health, among others. She received her Ph.D. in Economics from the University of the Philippines in 1979 and did post-doctoral studies at the Massachusetts Institute of Technology in 1979-1980.

CATE ROGERS

Director, Development Economics and Tax
Australian Department of Foreign Affairs and Trade



Cate has over twenty years experience in international development, with a particular focus on economic analysis and programming economic governance assistance. Cate is currently Director of Development Economics and Tax. In this role Cate leads the Department's tax and development work and works closely with the Australian Taxation Office on implementing a coordinated approach to capability building in tax administration in developing countries.

Experience

Recent 2014-2016

- Developed a Framework to guide an expansion in Australia's assistance for tax administration and policy capability building.
- Led the G20 Development Working Group on tax and development during Australia's G20 Presidency (2014). This work focused specifically on tax transparency and the issue of Base Erosion and Profit Shifting.

Other Pre 2014

- Director of Evaluation in the Office of Development Effectiveness, Australian Agency for International Development. This role entailed designing and participating in complex evaluations of the Australian aid program.
- Manager of economic governance programs in Indonesia and Papua New Guinea program. These roles involved the design and management of assistance to strengthen economic governance programs in Australia's two largest bilateral aid partners.
- Economic Analyst Pacific Islands in Australian Agency for International Development.

Education

PhD Economics – Australian National University Confirmed but not conferred

The research examines poverty, risks and informal insurance in remote Papua New Guinea

Masters in Economics – Australian National University 2000

Economics Degree with Honours – Newcastle University 1993

Selected Publications

Carter M, Funnell S and Rogers C (2012): *Australian Aid to the Philippines: Mid-term Evaluation of the Australia-Philippines Development Assistance Strategy 2007-2011*, Office of Development Effectiveness

Afeau P, Baird M, Hughes T, Lateef S and Rogers C (2007): *Approaches to anti-corruption through the Australian aid program: Lessons from PNG, Indonesia and Solomon Islands*, Office of Development Effectiveness

Gordon J, Llanto G and Rogers C (2006): *Rapid Assessment of Philippines Country Strategy 2004-2008*, Office of Development Effectiveness