

### Speaker bios

## **LIRNEasia-South Centre Joint Expert Forum on the Policy Options for Digital Taxation in South and Southeast Asia**

19 September 2023

### **Abdul Muheet Chowdhary | Senior Programme Officer, South Centre**

Mr. Abdul Muheet CHOWDHARY is Senior Programme Officer and leads the South Centre Tax Initiative (SCTI) of the South Centre, a Geneva-based intergovernmental policy research think-tank of developing countries. He is a Member of the United Nations Tax Committee's Subcommittee on Wealth and Solidarity Taxes, a member of the Base Erosion and Profit Shifting (BEPS) Monitoring Group and is on the Steering Group of the Independent Commission for Reform of International Corporate Taxation (ICRICT).



Previously, he served in India's Ministry of External Affairs where he was in the Policy Planning and Research Division specialising in economic strategy. He was formerly a consultant to the United Nations and also worked as a legislative aide in the Parliament of India, specialising in tax and financial law



### **Dr Carlos Correa | Executive Director, South Centre**

Dr Carlos María Correa is the Executive Director of the South Centre. He is both a lawyer and economist and holds a PhD from the University of Buenos Aires. He is a renowned international authority on intellectual property and technology issues and drew from this expertise in his previous role as South Centre's Special Advisor on Trade and Intellectual Property.

Dr Correa's expansive career also includes serving as the Centre for Interdisciplinary Studies on Industrial Property and Economics (CEIDIE) Director at the University of Buenos Aires Faculty of Law and serving on major intellectual property commissions. He has also been a visiting professor, consulted for various regional and international organisations and advised governments.

He is the author of several books, research papers and articles.

### **Chetan Rao | Commissioner of Income Tax (OSD), Foreign Tax & Tax Research division of Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, Government of India**

Chetan Rao is an officer of the Indian Revenue Service of the 2002 batch. He has extensive experience in tax administration, tax evasion investigations and international taxation. He is currently posted as Director in the Foreign Tax and Tax Research Division of Central Board of Direct Taxes and in his current assignment he handles matters relating to tax treaty negotiations and non-transfer pricing MAP cases. He also handled arbitration cases involving tax matters initiated under Bilateral Investment Treaties. He is the country delegate to the OECD working Party 1, Task Force on Digital Economy and part of the Indian team negotiating the Two Pillar solution to



address the tax challenges arising from digitalisation of the economy. He is vice chair of Task Force on Digital Economy – a Subsidiary Body of the Inclusive Framework on BEPS.



**Dirgha Raj Mainali | Director General, Inland Revenue Department, Nepal**

Mr. Dirgha Raj Mainali has been working as the Director General of the Inland Revenue Department of Nepal since December, 2022. He has the long experience of working in Revenue Administration both at operational and policy level for almost 30 years. In his role of Undersecretary, he has served as head of some local offices. His major interest is in controlling revenue leakage and increasing tax compliance. Mainali also has assumed the responsibility as Director General of Revenue Investigation Department, chief of Public Financial Management Training Center and chief of Public Debt Management Office in Nepal. He holds Master's degree in Business Studies.

**Dr. Esther A.P. Koisin | Director of the Department of International Taxation, Inland Revenue Board of Malaysia**

Dr Esther A. P. Koisin is the Director of the Department of International Taxation, Inland Revenue Board of Malaysia. She has been with the Inland Revenue Board of Malaysia for more than 30 years, mainly dealing with international taxation. As the Director of the Department of International Taxation she is responsible in dealing with issues related to the implementation of the OECD Two-Pillar Solution other than Tax Treaties, Transfer Pricing Policy, Advance Pricing Arrangements, Mutual Agreement Procedures, Exchange of Information and International Affairs. Dr Esther works closely with the OECD and the Ministry of Finance on issues related to the implementation of the Two-Pillar solution. She holds an Economics degree from University of Malaya, Law degree from University of London and a Doctorate degree in Management from Universiti Utara Malaysia.



**Gayani Hurulle | Senior Research Manager, LIRNEasia**

Gayani is a Senior Research Manager at LIRNEasia, where she researches the digital economy, policy, and regulation in South and Southeast Asia. She has also engaged in consultancies for the World Bank, Ministry of Digital Infrastructure and Information Technology of Sri Lanka and EY.

Her core interests within this space include digital infrastructure, social protection and taxation. In her work, Gayani has led mixed-methods research projects, supported the drafting of national policies and regulations, and facilitated capacity building programmes for government.

Gayani holds a master's in public policy from the National University of Singapore, and a Bachelor's in Economics from the University of London.

**Helani Galpaya | CEO, LIRNEasia**

Helani Galpaya is CEO of LIRNEasia, a pro-poor, pro-market think tank working on digital and other infrastructure policy issues across the emerging Asia Pacific. She researches and engages in public discourse on topics related to platform, data and algorithmic governance, digital access, human rights online and internet governance.



Helani's current and recent engagements include serving the Board of Editors of the Information Technology and International Development (ITID) journal, on the Board of Directors of the Global Partnership for Sustainable Development Data (GPSDD), member of the Working Group on Innovation and Commercialisation of the Global Partnership on AI (GPAI), Steering Committee of the International Observatory on Information and Democracy, and Member of the Working Group on Shared Societies of the Club de Madrid, and member of the Multistakeholder Advisory Group of the UN Internet Governance Forum.



**Kuldeep Sharma | Research Consultant – Tax, South Centre Tax Initiative, South Centre**

Kuldeep Sharma is a Research Consultant for Tax at the South Centre Tax Initiative, South Centre, a Geneva-based intergovernmental policy research think-tank for developing countries.

He is an erstwhile Joint Commissioner of Income Tax, with experience of over thirty years in taxation of Corporates, International Taxation and Transfer Pricing, that includes, APAs, MAP, BEPS, MLI and tax treaty negotiations.

He is actively engaged in writing books and research papers on International Taxation and Transfer Pricing and has three books to his credit, on MLI, APAs and GloBE Rules, all published by Wolters Kluwer, the Netherlands.

**Mekar Utama | Director of International Taxation - Directorate General of Taxes, Indonesia**

Dr. Mekar Satria Utama, S.E., M.P.Acc was born in Kotabumi, June 23, 1968. He has been serving as Director of International Taxation since February 5, 2021. Previously assumed several positions, namely Advisor to the Director General for Human Resources Development and Management Affairs since 2011, Head of Kalimantan Selatan and Tengah Regional Tax Office since 2012, Director of Tax Dissemination, Service, and Public Relation since 2015, as well as Head of Large Taxpayers Regional Tax Office since 2016. In 1993, he earned his Bachelor of Economics from Padjadjaran University in Bandung. In 1999, he earned a Master of Professional Accounting from the University of Texas in Austin. He then pursued his Doctorate in Administrative Science at Brawijaya University of Indonesia.





**Mohammad Mifly | Retired Deputy Commissioner General, Tax Policy, Legislation, Rulings and International Affairs, Inland Revenue Department, Sri Lanka**

Mohammad Mifly is a former Deputy Commissioner General in charge of Tax Policy and International Tax Affairs at the Inland Revenue Department of Sri Lanka. He joined the Inland Revenue Department of Sri Lanka as Assistant Commissioner in 1993 through the competitive exam. He was awarded the Jegashothi

Medal in 1997 for the best performance in the final departmental exam. He was promoted to Commissioner, then Senior Commissioner and finally Deputy Commissioner General.

He has served as chairman of the Taxpayer Charter Committee, the Prevention of Corruption at the Inland Revenue Department Committee, and the Ruling and Appeal committee, during his tenure. He has participated at numerous international tax seminars in the USA, Mexico, Netherlands, Austria, South Korea and India.

He currently works as a tax consultant at his own firm, MIFA Tax Consultation, in Colombo.

He is a graduate of the University of Peradeniya in Economics, and holds a Masters in Public Administration from Madurai Kamaraj University

**Dr. Muhammad Ashfaq Ahmed | Director General, International Taxes, Federal Board of Revenue, Pakistan**

Dr. Muhammad Ashfaq Ahmed is a Pakistan IRS officer, and an ex-Chairman of the Federal Board of Revenue. He holds a PhD in Political Economy, and writes and speaks extensively on international financial architecture, international taxes, political economy, revenue system reforms, and Pakistan's economy. He is currently also Member of the UN Tax Committee.



**Prisca Eleanor Musibi | Research Consultant - Tax, South Centre**



Prisca Eleanor Musibi is a Research Consultant-Tax within the South Centre Tax Initiative (SCTI) of the South Centre, a Geneva-based intergovernmental policy research think-tank of developing countries. She is also a part-time graduate assistant at the Committee on Fiscal Studies, a think-tank based at the University of Nairobi.

She is an early career researcher, having recently graduated with an LLM in International Tax from the University of Cape Town. She is currently working on a forthcoming paper funded by the International Centre for Tax and Development exploring the case for Advance Pricing Agreements in low and lower-middle-income countries.

She previously worked within KPMG Kenya's Tax and Regulatory Department, where she gained over four years of experience in domestic and international tax law.



This event is supported with the aid of a grant from the International Development Research Centre, Ottawa, Canada. The views expressed herein do not necessarily represent those of IDRC or its Board of Governors.

