



Economic and Social Council

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29 July 2024–30 July 2025

Agenda item 4

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](#), and as reaffirmed in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, endorsed by the General Assembly in its resolution [69/313](#) of 27 July 2015, 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 a note verbale dated 20 November 2024, the Secretary-General invited Member States to nominate qualified candidates for membership in the Committee. A total of 58 nominations were received.

3. 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 terms ending on 30 June 2029:

- Angela Ang (Singapore)
- Jeneba Jackline Bangura (Sierra Leone)
- Hajara Batamuliza (Rwanda)
- Enrique Bolado Muñoz (Mexico)
- Neary Bun (Cambodia)
- Angie Clocheret (Belgium)
- Jorge Alberto Ferreras Gutiérrez (Spain)
- Mathew Olusanya Gbonjubola (Nigeria)
- Bhaskar Goswami (India)
- Antoine Guici (France)
- Wanjiru Kiarie (Kenya)
- Giedre Lideikyte Huber (Lithuania)

- Shaniece Lindsay (Jamaica)
- Wanda Montero Cuello (Dominican Republic)
- Kapembwa Elizabeth Namuyemba-Sikombe (Zambia)
- Eamonn O’Dea (Ireland)
- Claudia Lucia Pimentel Martins da Silva (Brazil)
- Alvaro Romano (Uruguay)
- Gian Andrea Sandri (Switzerland)
- Alexander Smirnov (Russian Federation)
- Trude Steinnes Sønvisen (Norway)
- Darlington Y. Talery (Liberia)
- Hector Thompson (Australia)
- Mohamed Ali Waheed (Maldives)
- Yan Xiong (People’s Republic of China)

4. 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 Matters¹

Angela Ang (Singapore)

Present position

Assistant Commissioner, Inland Revenue Authority, Singapore

Previous positions

Program Lead, DBS Bank, Singapore

Assistant Commissioner, Inland Revenue Authority, Singapore

Director, Inland Revenue Authority, Singapore

Manager, Inland Revenue Authority, Singapore

Senior Associate, Ministry of Finance, Singapore

Principal Tax Officer, Inland Revenue Authority, Singapore

Senior Finance Officer, Inland Revenue Authority, Singapore

Education

Accredited Tax Advisor under the Singapore Chartered Tax Professionals

MBA, INSEAD, Fontainebleau, France

First Class Honours, Nanyang Technological University, Singapore

Jeneba Jackline Bangura (Sierra Leone)

Present position

Commissioner General, Sierra Leone National Revenue Authority, Sierra Leone

Previous positions

Deputy Minister of Finance, Sierra Leone

Deputy Commissioner General, National Revenue Authority, Sierra Leone

Controller, Project Hospitality, Inc., United States

Director of Finance, Vera Institute of Justice – The Guardianship Project, United States

Senior Finance and Administrative Associate, Arts Connection, Inc., United States

Internal Auditor, Metropolitan Transportation Authority (MTA), United States

Special Assistant, City Manager's Office, City of Norfolk, United States

State Audit Officer, New York State Office of the State Comptroller, United States

Accounting Manager, Sunnyside Community Services, Inc., United States

¹ The annex is being issued without formal editing.

Staff Accountant, Pastoral & Educational Services, Inc., United States

Education

Master of Public Administration, Baruch College, City University of New York, United States

Bachelor of Science in Accounting, Hunter College, City University of New York, United States

Hajara Batamuliza (Rwanda)

Present position

Commissioner for Domestic Taxes, Rwanda Revenue Authority, Rwanda

Previous positions

Acting Deputy Commissioner for Large Taxpayer's Office, Rwanda Revenue Authority, Rwanda

Head of International Taxation Unit, Rwanda Revenue Authority, Rwanda

Head of Tax Audit Division for Large Taxpayer's Office, Rwanda Revenue Authority, Rwanda

Middle Manager for Domestic Taxes Investigations, Rwanda Revenue Authority, Rwanda

Tax Investigation Officer, Rwanda Revenue Authority, Rwanda

Tax Auditor, Rwanda Revenue Authority, Rwanda

Education

Master of International Revenue Administration, University of Canberra, Australia

Bachelor of Business Administration, Kigali Institute of Science, Technology and Management, Rwanda

Enrique Bolado Muñoz (Mexico)

Present position

Director-General of International Treaties, Mexican Ministry of Finance and Public Credit, Mexico

Previous positions

Deputy Director-General of International Treaties, Ministry of Finance and Public Credit, Mexico

Director of Treaty Negotiation and Special Projects, Ministry of Finance and Public Credit, Mexico

Under Director for Treaty Negotiation, Ministry of Finance and Public Credit, Mexico

Head of Department on Treaty Negotiation, Ministry of Finance and Public Credit, Mexico

Coordinator of International Legal Procedures Liaison, Ministry of Finance and Public Credit, Mexico

Education

LL.B., Escuela Libre de Derecho, Mexico City, Mexico

Neary Bun (Cambodia)**Present position**

Deputy Director General of the General Department of Taxation, Ministry of Economy and Finance, Cambodia

Previous positions

Deputy Director General, General Department of Policy, Ministry of Economy and Finance, Cambodia

Deputy Director, Ministry of Economy and Finance, Cambodia

Deputy Chief of Bureau, Ministry of Economy and Finance, Cambodia

Education

Master of Business Administration, University of Economics, Vietnam

Bachelor Degree of Economics, Western Sydney University, Australia

Angie Clocheret (Belgium)**Present position**

Senior Advisor, Ministry of Finance, Belgium

Previous positions

Tax Policy Advisor, Chamber of Representatives of the people of Belgium, Belgium

Research Assistant, Institute of Tax Law, University of Ghent, Belgium

Assistant Professor, University of Applied Sciences in Ghent, Belgium

Tax Lawyer, Belgium

Education

Graduate in Tax Sciences, Fiscal University College of Brussels, Belgium

Licentiate/Master in Law, University of Ghent, Belgium

Jorge Alberto Ferreras Gutiérrez (Spain)**Present position**

Deputy Director General for Tax Policy, Ministry of Finance and Public Administration, Spain

Previous positions

Financial Counsellor for Tax Matters, Permanent Representation of Spain to the European Union

Deputy Competent Authority for International Taxation, General Directorate for Taxation, Ministry of Finance and Public Service, Spain

Head of Audit team, Spanish Tax Administration, Spain

Analyst, Atlas Capital Investment Bankers, Spain

Education

Bachelor in Law and Business Administration, Universidad Pontificia Comillas, Madrid, Spain

Mathew Olusanya Gbonjubola (Nigeria)

Present position

Coordinating Director, Federal Inland Revenue Service, Nigeria

Previous positions

Coordinating Director, Compliance Support Group, Federal Inland Revenue Service, Nigeria

Group Lead, Special Tax Operations Group, Federal Inland Revenue Service, Nigeria

Director, Tax Policy Department, Federal Inland Revenue Service, Nigeria

Director, International Tax Department, Federal Inland Revenue Service, Nigeria

Deputy Director, International Tax Department, Federal Inland Revenue Service, Nigeria

Deputy Director, Transfer Pricing Division, Federal Inland Revenue Service, Nigeria

Deputy Director, International Tax Division and Lead, Federal Inland Revenue Service, Nigeria

Deputy Director, Tax Investigation, Federal Inland Revenue Service, Nigeria

Assistant Director, Tax Investigation, Multinational Enterprises Division, Federal Inland Revenue Service, Nigeria

Chief Inspector, MNE's Tax Investigation, Federal Inland Revenue Service, Nigeria

Education

M.B.A., Obafemi Awolowo University, Ile-Ife, Nigeria

Higher National Diploma in Accountancy, The Polytechnic, Ibadan, Nigeria

Bhaskar Goswami (India)

Present position

Joint Secretary (Foreign Tax & Tax Research), Central Board of Direct Taxes, India

Previous positions

Commissioner (Advance Pricing Agreements), Central Board of Direct Taxes, India

Additional Commissioner (Advance Pricing Agreements and Transfer Pricing), Central Board of Direct Taxes, India

Tax Policy Analyst, Global Forum on Transparency and Exchange of Information, OECD, France

Commissioner (Appeals), Income Tax Department, India

Education

Advanced Professional Program on Public Administration, IIPA, New Delhi, India

Antoine Guici (France)**Present position**

Senior Tax Advisor, Ministry of Economy and Finance, France

Previous positions

Training Instructor, École Nationale des Finances Publiques, France

Tax Auditor, Direction des Vérifications Nationales et Internationales, France

Education

Master's Degree in Legal Careers, Université Jean Jean Moulin Lyon 3, France

Law degree, Université Lumière Lyon 2, France

Tax and Accounting Training, École Nationale des Finances Publiques Clermont-Ferrand, France

Wanjiru Kiarie (Kenya)**Present position**

Manager, Treaties and International Policy, Kenya Revenue Authority, Kenya

Previous positions

Officer, Treaties and International Policy, Kenya Revenue Authority, Kenya

Officer, Audit Section, Kenya Revenue Authority, Kenya

Management Trainee, Kenya Revenue Authority, Kenya

Junior Associate, Machira & Company Advocates, Kenya

Education

Master of Laws (LL.M.), University of London, United Kingdom

Bachelor of Laws (LL.B.), University of Nairobi, Kenya

Giedre Lideikyte Huber (Lithuania)**Present position**

Assistant Professor of Tax Law, University St. Gallen, Switzerland

Vice-Director, Institute for Law and Economics, University of St. Gallen, Switzerland

Senior Corporate Tax Manager, PricewaterhouseCoopers, Switzerland

Associate Judge for Tax Cases, Administrative Court of First Instance, Switzerland

Previous positions

Lecturer and Senior Researcher in Tax Law, University of Geneva, Switzerland

Visiting Scholar, Massachusetts Institute of Technology, United States

Visiting Researcher, University of Oxford, United Kingdom

Visiting Researcher, University of Zürich, Switzerland

Member of the Board of Directors, Cantonal Supervisory Authority for Foundations and Pensions Funds, Switzerland

Lawyer, Directorate of Legal Affairs, Cantonal Tax Administration of Geneva, Switzerland

Research and Teaching Assistant, University of Geneva, Switzerland

Trust Officer, Barclaytrust (Suisse) S.A., Switzerland

Education

Doctorate in Tax Law, University of Geneva, Switzerland

Master in European Public Affairs, University of Maastricht, Netherlands

Advanced Master in Business Law, University of Geneva, Switzerland

BA in Law, University of Geneva, Switzerland

Bachelor in Law (equivalent), Vilnius University, Lithuania

Shaniece Lindsay (Jamaica)

Present position

Chief Tax Counsel, Jamaica Tax Administration, Jamaica

Previous positions

Tax Counsel/Senior Tax Counsel (Acting), Jamaica Tax Administration, Jamaica

Case Officer, Administrator General's Department, Jamaica

Tutor, University of the West Indies, Jamaica

Teacher, Saint Andrew High School for Girls, Jamaica

Legal Intern/Assistant, Myers, Fletcher & Gordon, Jamaica

Legal Intern/Assistant, Townsend, Whyte and Partner, Jamaica

Education

Master of Laws (LL.M), University of the West Indies, Kingston, Jamaica

Legal Education Certificate (LEC), Norman Manley Law School, Kingston, Jamaica

Bachelor of Laws (LL.B.), University of the West Indies, Kingston, Jamaica

Bachelor of Arts, University of the West Indies, Kingston, Jamaica

Theatre Studies, Malmö University, Sweden

Associate Degree, Montego Bay Community College, Jamaica

Wanda Montero Cuello (Dominican Republic)

Present position

Independent Consultant for International Organizations

Previous positions

Policy Advisor, Tax Certainty Unit, Centre for Tax Policy and Administration, OECD, France

Policy Advisor, Transfer Pricing Unit, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Economic Development (OECD), France

Policy Analyst, Global Forum on Transparency and Exchange of Information, France

Head of Transfer Pricing Department, Tax Directorate, Dominican Republic

Head of Tax Research Unit, Tax Directorate, Dominican Republic

Consultant, National Statistics Office, Dominican Republic

Economist, The President's Council of Advisors, Dominican Republic

Market Editor, El Financero (newspaper with focus on finance and economics), Dominican Republic

Education

Master of Science with Specialization in Policy Economics, University of Illinois, Urbana-Champaign, USA

Master in Economic Policy and Development, Universidad Católica de Santo Domingo, Dominican Republic

Bachelor in Economics, Pontificia Universidad Católica Madre y Maestra, Santiago de los Caballeros, Dominican Republic

Kapembwa Elizabeth Namuyemba-Sikombe (Zambia)

Present position

Principal Budget Analyst, Domestic and International Tax Unit, Budget Office, Ministry of Finance, Zambia

Previous positions

Senior Economist, Tax Policy Unit, Ministry of Finance, Zambia

Economist, Tax Policy Unit, Ministry of Finance, Zambia

Education

Mphil Taxation, University of Pretoria, South Africa

B.A. Economics, University of Zambia, Lusaka, Zambia

Eamonn O'Dea (Ireland)

Present position

Assistant Secretary-General, The Revenue Commissioners, Ireland (retired)

Previous positions

Head of Revenue's International Tax Division, The Revenue Commissioners, Ireland

Head of Revenue's Direct Taxes Policy and Legislation Division, The Revenue Commissioners, Ireland

Education

M.Sc. Taxation

B.A. Economics

Claudia Lucia Pimentel Martins da Silva (Brazil)

Present position

Undersecretary of Taxation and Litigation, Brazilian Federal Revenue Service, Brazil

Previous positions

General Coordinator of Taxation, Brazilian Federal Revenue Service, Brazil

Coordinator of International Taxation and Customs, Brazilian Federal Revenue Service, Brazil

Coordinator of Income Tax and International Taxation, Brazilian Federal Revenue Service, Brazil

Head of the Division of Corporate Income Tax, Brazilian Federal Revenue Service, Brazil

Education

Master in International Tax Law, Instituto Brasileiro de Direito Tributário, São Paulo, Brazil

Postgraduate Degree in Tax Law, Universidade Católica de Brasília, Brazil

Bachelor of Laws (LLB), Centro Universitário de Brasília, Brazil

Bachelor of Engineering in Mechanical Engineering, Universidade Federal do Rio de Janeiro, Brazil

Alvaro Romano (Uruguay)

Present position

Director of the Tax Advisory Office, Ministry of Economy and Finance, Uruguay

Consultant for multiple organizations, including the Inter-American Center of Tax Administration, the International Monetary Fund, the Inter-American Development Bank and the Ministry of Economy of Bolivia

Previous positions

Advisor to the Director General, Directorate General of Taxation, Uruguay

Deputy Director General, Directorate General of Taxation, Uruguay

Coordinator of the Tax Advisory Unit, Directorate General of Taxation, Uruguay

Member, Consultation Committee, Directorate General of Taxation, Uruguay

Head of the Legal Dissemination Department, Directorate General of Taxation, Uruguay

Head of Training and Publications, Directorate General of Taxation, Uruguay

Advisor, Directorate General of Taxation, Uruguay

Tax Auditor, ABF Gävleborg, Sweden

Tax Advisor, KPMG, Uruguay

Education

International Master in Tax Administration and Public Finance, Universidad Nacional de Educación a Distancia, Spain

Certified Public Accountant, Universidad de la República, Montevideo, Uruguay

Gian Andrea Sandri (Switzerland)

Present position

Senior Policy Advisor / Tax Treaty Negotiator, Bilateral tax issues and double taxation treaties Unit, State Secretariat for International Financial Matters, Federal Department of Finance, Switzerland

Previous positions

Head of Double Tax Treaties and Complex Legal Affairs Unit, Tax Administration of the Canton of Vaud, Switzerland

Head of Legal Department, Tax Administration of the Canton of Vaud, Switzerland

Legal Advisor, Tax Administration of the Canton of Vaud, Switzerland

Primary School Teacher, Villars-sur-Ollon, Switzerland

Education

Teaching Degree, École Normale de Burier, Lausanne, Switzerland

Masters in Comparative Law (cum laude), University of Miami, USA

Law Degree (bons examens), University of Lausanne, Switzerland

Alexander Smirnov (Russia)

Present Position

Deputy Director, Tax Policy Department, Ministry of Finance, Russian Federation

Previous Positions

Tax Manager and Director, Moscow Representative Office of Ernst & Young CIS Ltd., Russian Federation

Assistant Manager, Moscow Representative Office of Arthur Andersen International B.V., Russian Federation

Senior Expert, Securities Department, YUG, Russian Federation

Senior Lecturer, Department of Economic Theory, Astrakhan State Pedagogical Institute, Russian Federation

Education

Ph.D. Economics, Moscow State Pedagogical Institute, Russian Federation

M.A. History and Law, Astrakhan State Pedagogical Institute, Russian Federation

Trude Steinnes Sønvisen (Norway)

Present position

Legal Adviser, Section for Individual Taxation, Capital Taxation and Tax Treaties, Tax Law Department, Ministry of Finance, Norway

Previous positions

Legal Advisor, Section for Tax Treaties and International Issues, Tax Law Department, Ministry of Finance, Norway

Senior Tax Advisor, Section for Tax Treaties and International Issues, Tax Law Department, Ministry of Finance, Norway

National Expert, Directorate-General Taxation and Customs Union, European Commission

Higher Executive Officer, Advisor, Section for Business Taxation, Tax Law Department, Ministry of Finance, Norway

Education

Law degree, University of Oslo, Norway

Examen philosophicum, University of Bergen, Norway

Psychology fundamentals, University of Tromsø, Norway

Darlingston Y. Talery (Liberia)

Present position

Principal Program Officer/Head of Tax Division, Economic Community of West African States, Liberia

Previous positions

Commissioner, Domestic Taxes Department, Liberia Revenue Authority, Liberia

Senior Officer in the Office of the Commissioner, Bureau of Internal Revenue, Ministry of Finance, Liberia

Acting Principal Director, Medium Tax Division, Ministry of Finance, Liberia

Director Registration, Returns and Services Section, Ministry of Finance, Liberia

Education

Master of Laws (LLM, Distinction), University of Dundee, United Kingdom

Master of Business Administration (MBA), Finance University of Liberia, Monrovia, Liberia

Bachelor of Science Economics (Honors), University of Liberia, Monrovia, Liberia

Hector Thompson (Australia)

Present position

Deputy Commissioner (International, Support and Programs), Australian Taxation Office, Australia

Previous positions

Division Head, Individuals and Indirect Taxation Division, Australian Treasury, Australia

Minister-Counsellor and Senior Treasury Representative, Embassy of Australia, USA

Division Head, Small Business Tax Division, Australian Treasury, Australia

Assistant Secretary, Corporate Tax Division, Australian Treasury, Australia

Minister-Counsellor and Senior Treasury Representative, Embassy of Australia, Japan

Manager, Fiscal and Macroeconomic Policy, Australian Treasury, Australia

Economic Analyst, Department of the Prime Minister and Cabinet, Australia

Graduate Position, Australian Taxation Office, Australia

Education

Graduate Diploma in Economics, Australian National University, Canberra, Australia

Bachelor of Arts (1st Class Honours), Sydney University, Australia

Mohamed Ali Waheed (Maldives)

Present position

Assistant Commissioner General, Technical and Legal, Maldives Inland Revenue Authority, Maldives

Previous positions

Director General, Technical, Engagement and Education and Head of Legal Service Department, Maldives Inland Revenue Authority, Maldives

Deputy Director General, Technical & Facilitation, Maldives Inland Revenue Authority, Maldives

Deputy Director, Maldives Tax Academy, Maldives Inland Revenue Authority, Maldives

Manager, Tax Training, Maldives Inland Revenue Authority, Maldives

Manager, Taxpayer Education & Facilitation, Maldives Inland Revenue Authority, Maldives

Principal, Muhyiddin School, Maldives

Principal, Madhrasathul Ifthithaah, Maldives

Head of School, Nedella School, Maldives

Physics Teacher, Ameeniyah School, Maldives

Education

Applied Skills Level, Association of Chartered Certified Accountants (ACCA), United Kingdom

Diploma in Accounting and Business, Association of Chartered Certified Accountants (ACCA), United Kingdom

Master of Education, University of Mysore, India

Bachelor of Education, University of Western Australia, Perth, Australia

Bachelor of Science, University of Western Australia, Perth, Australia

Yan Xiong (People's Republic of China)

Present position

Director General (Property and Behavior Tax Department) at the State Taxation Administration, China

Previous positions

Worked in various areas of international taxation at the State Administration of Taxation, including on tax treaty, transfer pricing, exchange of information, and cooperation with foreign tax administrations and international organizations including as Deputy Director General of the International Taxation Department.

Education

M.A. in Applied Linguistics, Beijing Foreign Studies University, China

Lawyer's Qualification, China

LL.M. in International Taxation, University of Michigan, Ann Arbor / Michigan, USA
