

UN VIRTUAL WORKSHOP ON TAXATION AND GENDER

14 November 2023

8:00 a.m. to 11:30 a.m. (New York Time)

Moderators and Presenters' Biographies

OPENING

MS. SHARI SPIEGEL – OPENING REMARKS



Ms. Shari Spiegel is the Acting Director of the Financing for Sustainable Development Office (FSDO) within the Department of Economic and Social Affairs at the United Nations (UN DESA). In this capacity, she oversees support for intergovernmental negotiations on financing issues, analytical work on financing for sustainable development, and the UN work on tax issues. She was previously Chief of the Policy Analysis and Development Branch of FSDO (UN DESA), where she was integral to the negotiations on the Addis Ababa Action Agenda, launched the 60-agency Inter-agency Task Force on Financing for Development, and oversaw publication of the task force's annual Financing for Sustainable Development Report.

Ms. Spiegel has extensive private sector experience, including as a Principal at New Holland Capital (an advisor on alternative investments to APG, the Dutch Civil Servants Pension Fund), Director at Lazard LLC and the Senior Portfolio Manager in charge of emerging market debt and foreign exchange at Lazard Asset Management, and posts at Citibank and Drexel Burnham Lambert in fixed income research, cross-currency interest-rate-swap trading, and credit research. In the early 1990s, she co-founded and was Chief Executive Officer of Budapest Alapkezelő, which launched the first domestic investment funds in Hungary.

Ms. Spiegel also served as the Executive Director of the Initiative for Policy Dialogue (IPD), a think-tank at Columbia University founded by Nobel Laureate Joseph Stiglitz, which focuses on macroeconomics and economic development in developing countries. She has worked as a foreign adviser to the Hungarian Central Bank and as a consultant to the World Bank/International Finance Corporation. She is author and co-author of several books and articles on financial and capital markets, debt issues, macroeconomics, and development. She has an MA in Economics from Princeton University and a BA in Economics and Applied Mathematics from Northwestern University.

PANEL 1: TAXATION and GENDER: AN OVERVIEW

MS. CAREN GROWN – MODERATOR



Ms. Caren Grown is a senior fellow in the Center for Sustainable Development at the Brookings Institution where she leads a program on gender equality and sustainable development. From 2014-2021, she served as global director for gender at the World Bank Group and then as senior technical advisor in the Macroeconomics, Trade, and Investment Global Practice. Prior to joining the World Bank, she was economist-in-residence and co-director of the Program on Gender Analysis in Economics at American University in Washington, D.C. Over the course of her career, Ms. Grown held several senior positions, including as senior gender advisor at the U.S. Agency for International Development; senior scholar and co-director of the Gender Equality and the Economy program at the Levy Economics Institute at Bard College; and director of the poverty reduction and economic governance team at the International Center for Research on Women. Grown has published widely on fiscal policy, trade, development, and health.

MS. KATHERINE GIFFORD – PRESENTER



Ms. Katherine Gifford is a Senior Policy Specialist in Governance and National Planning with UN Women. Since 2011, she has managed global technical support on gender responsive budgeting and led regional and national capacity strengthening initiatives. In her current role, Katherine co-leads efforts to integrate gender equality in the financing for development agenda. Earlier in her career, she worked with the United Nations Population Fund (UNFPA) and non-governmental organizations on sexual and reproductive health and rights, maternal mortality and morbidity. Ms. Gifford received her Master of Public Health from Columbia University and a B.A. in cultural anthropology from the University of Michigan.

MS. MARIA COELHO – PRESENTER



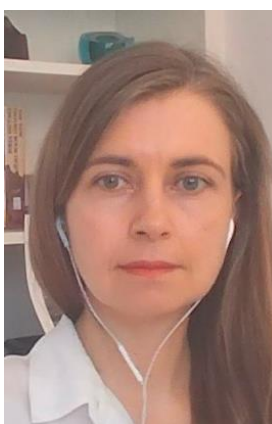
Ms. Maria Coelho is an economist in the Tax Policy 2 Division at the IMF. She holds a Ph.D. in Economics from UC Berkeley and her research focuses primarily on optimal tax design and the impact of fiscal policy on financial markets and macroeconomic activity.

MS. CEREN OZER – PRESENTER



Ms. Ceren Ozer is a Senior Economist with the World Bank. She manages the Global Tax Program and the Platform for Collaboration on Tax. Her operational work focuses on Health Taxes and Gender Equality and Taxation. Throughout her Bank career, Ms. Ozer held various assignments with the Development Economics Research Group, PREM Economic Policy (now MTI), East and South Asia Regions as an economist. She has done work towards a Ph.D. (stopped) in Political Economy from the Johns Hopkins School of Advanced International Studies (SAIS); an M.A. in conflict management and international economics from SAIS; and a B.A. in economics from the Bogazici University.

MS. MICHELLE HARDING – PRESENTER



Ms. Michelle Harding is a counsellor and senior advisor to the Director of the OECD's Centre for Tax Policy and Administration (CTPA). Previously, she was Head of the Tax Data and Statistical Analysis Unit at CTPA, responsible for the production of the Organisation's flagship tax publications – OECD Revenue Statistics and OECD Taxing Wages – and the on-line presentation and analysis of the statistical information. Ms. Harding has published work on tax and gender issues, environmental taxation and climate change, including the taxation of energy. Prior to her work at the OECD, Ms. Harding worked at the New Zealand Treasury, most recently in the Tax Strategy team. She studied law and economics at the University of Waikato and at Victoria University of Wellington, and is a barrister and solicitor of the High Court of New Zealand.

PANEL 2: REGIONAL AND COUNTRY EXPERIENCES

MS. ELISSA BRAUNSTEIN – MODERATOR



Ms. Elissa Braunstein is Professor of Economics and Associate Dean for Research and Graduate Programs in the College of Liberal Arts at Colorado State University. She is also Editor-in-Chief of the journal *Feminist Economics*, and a former Senior Economist in the Division of Globalization and Development Strategies at the United Nations Conference on Trade and Development (UNCTAD). Her work focuses on the international and macroeconomic aspects of growth and development, emphasizing the interactions between macroeconomic policy and gender equality, as well as the consequences of incorporating care and social reproduction into macroeconomic models. She publishes widely in both academic and policy venues, and has done consulting work for a number of international development institutions, including UN Women, the International Labour Organization, the World Bank, the United Nations Development Programme (UNDP), and the United Nations Industrial Development Organization (UNIDO). She holds a Ph.D. in economics from the University of Massachusetts Amherst, and a Master's of Pacific International Affairs from the School of Global Policy and Strategy at the University of California San Diego.

MS. VARSHA SINGH – PRESENTER



Ms. Varsha Singh's current positions as the African Tax Administration Forum (ATAF) Head of Strategy, Planning & International Cooperation was built on her more than 25 years experience in the tax and customs spheres. Prior to joining ATAF, Varsha was the Deputy Head: Global Relations & Development Division in the Centre for Tax Policy and Administration at the Organisation for Economic Cooperation & Development (OECD). She also held several senior management positions in the South African Revenue Service (SARS). These included leadership positions in customs, international relations, tax, information technology, modernisation and strategy and project management. Varsha also served as the head of SARS's international relations division where she had a pivotal role in conceptualizing and establishing the ATAF in 2009. As the head of its interim secretariat, Varsha led the initial effort to grow ATAF into the organisation it is today. In her current position she is responsible for fostering and maintaining strong relationships with members, establishing and strengthening relationships with development partners and donors, as well as implementing ATAF's strategic agenda on taxation and related matters to inform tax reforms and policy formulation in Africa.

MS. SANDY RADMANESH – PRESENTER



Ms. Sandy Radmanesh is a lawyer by training and a certified tax consultant. She has been working for the German Federal Ministry of Finance since 2008. She has recently finished her 5-year appointment as Tax Attaché at the German Embassy in Washington, D.C. Her responsibilities cover a variety of topics within the area of national and international tax law. Those include implementation issues of the OECD/G20-BEPS outcomes and the Anti-Tax-Avoidance-Directive (ATAD/ATAD II), in particular with respect to hybrid mismatch arrangements and interest deduction limitation rules. Between 2012 and 2015 she was seconded as a national expert to the Centre for Tax Policy and Administration of the OECD in Paris. During that time Sandy was taking forward the work on BEPS Action item 3 ("Strengthening Controlled Foreign Company Rules") and 4 ("limitation of interest deductions"). As an expert for national and international tax policy she contributed to several technical missions for the OECD and the IMF.

MS. HANNELORE NIESTEN – PRESENTER



Ms. Hannelore Niesten contributed as an international tax and gender consultant to various legal and tax projects for the World Bank, the Asian Development Bank (ADB) and the International Center for Tax and Development (ICTD). Prior to this, she worked as a tax lawyer at a law firm in Brussels for a number of years. She holds a PhD in Law from Maastricht University, an LLM in Business and Finance law from George Washington University, and Advanced Masters in Tax Law and Notary Law from the Catholic University of Louvain, as well as Masters in Globalization and Law and European Law from Maastricht University. Hannelore is also a qualified lawyer at the Brussels Bar and was a Fulbright Postdoctoral Scholar at Georgetown Law School and the University of Florida, specializing in tax law.

MS. MAUDE LAVOIE – PRESENTER



Ms. Maude Lavoie has been appointed Associate Assistant Deputy Minister of the Tax Policy Branch, Department of Finance Canada, in August 2021. From 2000 until her most recent appointment, she served in various positions within the Department of Finance, conducting both tax and budgetary policy. Notably, from 2017 to 2021, she was the Director General of the Business Income Tax Division.

MS. ANGENI DALEY – PRESENTER



Ms. Angeni Daley has over thirty-nine (39) years work experience in different levels in Jamaica's tax administration. Of this, she spent 29 years in Audit Operations, in the capacity of Auditor, Audit Manager, Audit Review Manager and Objections (Dispute Resolution) Manager. In January 2013 she joined the Technical Specialist Unit of the Legal Support Services Division as Technical Specialist and in 2016 was appointed as Technical Specialist with responsibility for Legislation, Treaties and International Tax Matters. Ms. Daley is currently assigned as Senior Technical Specialist for Tax Research, Interpretation and Advisory since March 2023. She provides technical advice and guidance on tax related matters and policies and is also a training facilitator internally and on the Tax Audit & Revenue Administration (TARA) Diploma programme which is used to train new Revenue Agents for tax administration.

MS. CAROLINE LOMBARDO – CLOSING REMARKS



Ms. Caroline Lombardo serves as Chief of the International Tax and Development Cooperation Branch in the Financing for Sustainable Development Office of UNDESA. She leads the UN teams that provide policy and capacity support in the areas of tax and domestic resource mobilization, as well the Secretariats to the UN Tax Committee and the Development Cooperation Forum. She is an Editor of the UN Handbook on Managing Infrastructure Assets for Sustainable Development and has worked in other positions in the United Nations. Ms. Lombardo did her post-doctoral fellowship at Yale University, where she helped launch the Program in Grand Strategy and its multidisciplinary graduate course addressing large-scale, long-term strategic challenges of statecraft, politics and social change. Ms. Lombardo was a British Marshall Scholar and earned a DPhil in International History and Politics from the University of Oxford and Bachelor's degree in Ethics, Politics & Economics from Yale University.