

MARIA GRACIA M. PULIDO TAN
57 Athena Loop, Palladium
Mandaluyong City, Metro Manila
Philippines

CORE COMPETENCIES

Legal, Finance, Audit, Governance, Dispute Resolution and Administration expertise acquired from more than forty years of professional work in the Philippines and abroad as private law and accounting practitioner, Government official, arbitrator and international consultant -

- Providing strategic advice and support in law, public sector accounting and audit, risk management, budget reform, capacity development, strategic planning, partnership building, investments and trade relations
- Developing and implementing anti-corruption and integrity measures, strategies and systems
- Reviewing, analyzing, and formulating policy measures, administrative processes, rules and regulations
- Developing finance and investments frameworks, revenue generating schemes, and resource mobilization programs
- Managing project teams and undertaking performance monitoring, results-based reporting, and communication
- Adjudicating administrative, construction and commercial disputes
- Leading and managing accountability, transparency and integrity assurance functions of government
- Innovating and implementing citizen and government partnership programs
- Employing high level relational and communication skills.

CURRENT ENGAGEMENTS

Arbitrator, Construction Industry Arbitration Commission, Philippines
Philippine Dispute Resolution Center, Inc., Philippines

Member, Panel of Arbitrators, International Centre for Settlement of Investment Disputes (ICSID), Washington D.C, USA (2015 -2021)

Member, Board of Trustees, International Budget Partnership, Washington D.C, USA

Member, Panel of Experts, Capacity Development Working Group, Office of the Auditor General, Asian Development Bank, Manila, Philippines

Resource Person, Making Audits Impactful, International Budget Partnership, Washington D.C., USA

Professorial Lecturer, University of the Philippines College of Law, Law Center, and Mandatory Continuing Legal Education, Philippines

Member, Board of Trustees, Justice George A. Malcolm Foundation, Inc., Philippines

Tax Consultant and Legal Adviser, Private Clients

Independent Director, Various Philippine Corporations, Philippines

PROFESSION and WORK HISTORY

Government

Chairperson, Commission on Audit, Philippines (2011 -2015)

- ***Chief Operating Officer***
- ***Chairman, Commission en Banc***
- ***External Auditor, Food and Agriculture Organization (FAO), Rome, Italy (2011 -2014)***
- ***External Auditor, World Health Organization (WHO), Geneva, Switzerland (2012 – 2014)***
- ***Governing Board Member, Asian Organization of Supreme Audit Institutions (ASOSAI), 2012-2015***
- ***Member, International Organization of Supreme Audit Institutions (INTOSAI)***
- ***Member, INTOSAI Working Group on Extractive Industries***
- ***Member, INTOSAI Working Group on Environment Auditing***
- ***Founding Member, Association of Southeast Asian Nations Supreme Audit Institutions (ASEANSAI)***
- ***Chair, ASEANSAI Training Committee***

- **Member, ASEANSAI Knowledge Sharing Committee**
- **Principal, Public Financial Management (PFM) Committee**
- **Principal, Inter-Agency Anti-Graft and Corruption Council (IAAGCC)**
- **Principal, Multi-Sectoral Anti-Corruption Council (MSACC)**

Undersecretary, Revenue Operations Group, Department of Finance, Manila, Philippines (2003-2005)

- **Undersecretary-in-Charge**
 - **Bureau of Internal Revenue (BIR)**
 - **Bureau of Customs**
 - **One-Stop Shop and Duty Drawback Center**
 - **Capital Market and Financial Institutions Tax Reforms**
 - **Securitization and SPAV Law Implementing Regulations**
- **Chairperson, Task Force on Revenue Measures**
 - Coordination of inputs of Economic Team (Departments of Finance, Energy, Trade and Investment, Budget and Management; National and Economic Development Authority, and Bangko Sentral ng Pilipinas)
 - Drafting of proposed bills
 - Supervision of legal and technical studies and consolidated reports for submission to Congress
 - Representative of the Department of Finance at Congressional Hearings
 - Providing technical assistance to the Ways and Means Committees of both Houses of Congress on the Measures and other tax issues
- **Representative, Legislative-Executive Development Advisory Council (LEDAC) Legislative Working Group**
- **Chairman, BIR Rulings Review Committee**
 - Review of Rulings to determine consistency with pertinent laws
 - Recommendation for repeal or amendment of inconsistent rulings

Commissioner, Presidential Commission on Good Government, Mandaluyong City, Philippines (2002-2003)

- In-Charge of Legal Research and Finance
- Asset Management
- Government Nominee Director, United Coconut Planters Bank and Independent Realty Corporation

Consultant, Ways and Means Committee, Senate of the Philippines (2006)

Development Agencies

Chairman, United Nations Independent Audit Advisory Committee, New York, USA (2017-2018). Member, 2014-2019

Consultant, World Bank, Washington D.C, USA

- *Citizen Participatory Audit*
- *Collaborative Governance Leadership Program*

International Consultant, Asian Development Bank, Philippines

- ***Team Leader***, “Enhancing Roles of Supreme Audit Institutions in Selected Association of Southeast Asian Nations” (June 2015 – January 2016)
- ***Team Leader and International Project Management Specialist***, Tax Administration Reform and Modernization Project for the Kyrgyz Republic (2008-2009)
- ***International Tax Administration Specialist***, China Tax Reform Project (2005-2006)

Legal Consultant, Electronic Governance for Efficiency and Effectiveness, Canadian International Development Agency / BearingPoint, Inc. Philippines (2007-2008)

Academe

Professor, University of the Philippines

- Mandatory Continuing Legal Education, UP Law Center and Institute of International Legal Studies (2005 to present; on call)
- Income, Business and Transfer Taxes; Tax Remedies and Procedures, College of Law (2001 – 2008)
- Taxation Committee, UP College of Law Faculty (2010)
- Author, “*Notes and Cases on the National Internal Revenue Code,*” Centennial Textbook Writing Project (in progress)

Private Sector

Columnist, “Qualified Opinion,” Manila Bulletin, Philippines

Tax Consultant and Legal Adviser (1982-2002; 2005 to 15 April 2011)

- Tax Planning and Structuring
- Estate Planning, Trusts and Wealth Transfer
- Tax Policy, Reform and Administration
- Corporations, Investments & Doing Business
- Securities and Financial Transactions
- Property Transactions and Development
- Commercial Contracts and Government Procurement

Director, Various Philippine Corporations, Philippines (1990 – 2011)

Founding and Senior Partner, Tan & Venturanza Law Offices, Pasig City, Philippines (1988-2002)

- Tax and Estate Planning
- Corporations and Special Projects
- Investments and Doing Business
- Property Transactions and Development
- Partner in Charge for Finance, Training and Professional Development

Tax Specialist, KPMG Peat Marwick Main & Co., New York City, USA (1987)

- International Tax Specialist, Financial Institutions Group

Associate, Sycip Salazar Feliciano & Hernandez, Makati City, Philippines (1982-1986)

- Tax and Corporations
- Banking and Finance

- Labor Standards
- Litigation

EDUCATION and TRAINING

Master of Laws (Tax), New York University (1987)

- Gerald L. Wallace Scholar

Bachelor of Laws, University of the Philippines (1981)

- Seventh Place, Class of 1981
- College Scholar
- Member, Order of the Purple Feather
- Member, Editorial Board, Philippine Law Journal
- Team Captain, 1980 Jessup Moot Court Competition in International Law, Washington, D.C., U.S.A.

B.S. in Business Administration & Accountancy, University of the Philippines (1977)

- College Scholar
- UP – Government Scholar
- Staff Member, Philippine Collegian

Other Trainings, Arbitration and Dispute Boards

- Construction Arbitration, Construction Industry Arbitration Commission (2016)
- Commercial Arbitration, Philippine Dispute Resolution Center, Inc. (2018)
- ICC Dispute Board Workshop, International Chamber of Commerce Philippines (2019)

Other Trainings, International Taxation and Wealth Transfer

- International Bureau of Fiscal Documentation (Amsterdam)
- International Bar Association (London)
- American Bar Association (Washington, DC)

PROFESSIONAL LICENSES

- Philippine Bar
- Certified Public Accountant

SIGNIFICANT PUBLICATIONS AND AWARDS

- ***“Citizen Participatory Audit in the Philippines – Pilot Phase (2012-2014),”*** Learning Note No. 3, International Bank for Reconstruction and Development/The World Bank (May 2019)
- ***“Tax and Estate Planning Considerations for Foreign Persons Under Philippine Law,”*** 2/2 ITSG Global Tax Journal, International Tax Specialist Group (March 2018)
- ***“Dayaw ti Amianan”*** (*Pride of the North*), Integrated Bar of the Philippines, Northern Luzon Chapter (December 2018)
- ***Golden Wheel Award for Public Accountability***, Rotary Clubs of Quezon City (2018)
- ***“Natatanging Cagayano,”*** ***Dangal ng Lahing Cagayano***, Provincial Government of Cagayan (2018)
- ***“Filipino of the Year,”*** Philippine Daily Inquirer (1 February 2015)
- ***“Bright Spot” Award for Citizen Participatory Audit***, Open Government Partnership Summit, London (2013)
- ***Ulirang Mandaleno for Government Service***, Mandaluyong City (2013)
- ***Outstanding Achievement Award***, Tax Management Association of the Philippines (2012)
- ***Certificate of Recognition*** for Distinguished Contribution to Public Service and Rule of Law, University of the Philippines College of Law Centennial Commission (2011)
- ***Distinguished Alumna***, UP College of Business Administration (2011)
- ***Various Recognition***, UP Women Lawyers Circle
- ***“Estate Planning for US Citizens,”*** Philippine law consultant to author Michael Galligan, Esq., New York, USA, Thomson Reuters (Oct. 2009)
- ***“Estate Planning Considerations Under Philippine Law,”*** 1 International Law Practicum, Vol. 20 (Spring 2007)

PROFESSIONAL MEMBERSHIPS

International Tax Specialist Group, United Kingdom

Philippine Institute of Arbitrators, Philippines

Philippine Institute of Construction Arbitrators and Mediators, Philippines

American Bar Association (USA)

International Bar Association (London, United Kingdom, 1996-2002)

Tax Management Association of the Philippines

- President, 1997
- Representative to various technical working groups of the Philippine Bureau of Internal Revenue

Asia-Oceania Tax Consultants Association (Japan)

- Vice President, 1997

Philippine Institute of Certified Public Accountants

Integrated Bar of the Philippines

U.P. Women Lawyers' Circle

- Trustee, 2020-2022
- Council of Advisers, 2014-2016
- Trustee and Treasurer, 2008-2010

LECTURES AND PRESENTATIONS (Governance, Accountability and Law)

International Budget Partnership

Asian Development Bank

World Bank

Global Initiative on Fiscal Transparency (GIFT)

United Nations Department of Economic and Social Affairs

Philippine Center for Investigative Journalism

Philippine Development Forum

International Organization of Supreme Audit Institutions (INTOSAI)

JUSTPAL Community of Practice for Public Prosecutors and Anti-Corruption Agencies

USAID/Management Systems International

Conference of State Parties to the United Nations Convention Against Corruption

United Nations and International Organization of Supreme Audit Institutions (INTOSAI)

International Tax Specialists Group

New York State Bar Association International Law and Practice Section

Asia- Oceania Tax Consultants' Association

Ministry of Finance, People's Republic of China

Non-Performing Assets Conference, Manila

Philippine Association of Management Accountants

Association of Certified Public Accountants in Public Practice

International Wealth Transfer Practice Conference, London

International Bar Association

World Women Lawyers Conference