

# ANNUAL REPORT 2025





capabuild

**Stichting Capabuild**

**Amsterdam**

**Annual report, including Financial Statements 2025**

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# 1 COMPILATION STATEMENT

ACCOUNTANTS
IN NON-PROFIT

# ACCOUNTANT'S COMPILATION REPORT

To: the Board of Stichting Capabuild

The financial statements of Stichting Capabuild based in Utrecht have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2025 and the statement of income and expenditure for the year 2025 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with the Guideline for annual reporting C1 'Kleine organisaties-zonder-winststreven' of the Dutch Accounting Standards Board. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Capabuild. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the Verordening Gedrags- en Beroepsregels Accountants (VGBA, Dutch Code of Ethics). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

Was signed at Sliedrecht, 15 October 2026.

WITh Accountants B.V.
P. Alblas RA

# 2 BOARD- AND MANAGEMENT REPORT

# THE CAPABUILD FOUNDATION

## ANNUAL REPORT 2025

## MESSAGE FROM THE EXECUTIVE BOARD

Dear Partners and Stakeholders,

In 2025, Capabuild continued to connect tax administrations, international organisations, academia, and the private sector through practical dialogue and capacity building. From OECD Pillar Two implementation to high-net-worth individual taxation and pension fund governance, we delivered balanced, internationally informed programmes across multiple jurisdictions. We are pleased to share the highlights of our work this year.

## PARTNERSHIPS

Capabuild maintained and deepened its existing partnerships in 2025. Joint activities continued with the Committee on Fiscal Studies (CFS) at the University of Nairobi and with Indonesia's Ministry of Finance (FETA), and with FETA's in house university, PKN Stan in particular, reaching thousands of staff and students through in-person and online workshops. We also continued supporting the University of Indonesia in applying research to practical workshop settings.

A new relationship was established with the House of Fiscal Wisdom (HoFW), a think tank focused on reforming the international fiscal architecture. One of Capabuild's senior members accepted the invitation to serve on the HoFW Global Commission. We are currently in discussion to formalise the relationship.

We continue to provide free lectures to universities and tax training academics in Europe, Africa, Indonesia and Australia presenting the work we do, create an awareness of our work and an understanding for the next generation of tax specialists around the globe.

Financial support continued from Prosus, Deloitte Netherlands, and PwC Netherlands, with in-kind contributions from Siemens, ATAF, academics from around the world and senior tax administrators from Indonesia and Australia. The final report on our activities during 6 years (2019- 2024 ) have been reviewed and approved by the Dutch Ministry of Foreign Affairs. We received the Final Decision Letter (Grant Close-Out) as the he project was considered satisfactorily completed. The Ministry extended their sincere thanks to Capabuild and all contributors for their efforts throughout implementation. It complimented Capabuild for the frank and fearless documenting

of lessons learned and how they will shape our future direction. The Dutch Ministry of Foreign Affairs continue to support our efforts with in kind services and we maintain a close relationship.

## GOVERNANCE UPDATE

### New Supervisory Board Chair

Attiya Waris stepped down as Supervisory Board Chair in 2025 after five years of outstanding service. She continues as a Capabuild expert alongside her roles at the United Nations, the University of Nairobi, and the HoFW. We welcome Mercy Mbithi as our new Chair. A former senior tax auditor at the Kenya Revenue Authority and a longstanding Capabuild trainer, Mercy serves as Senior Technical Advisor at ATAF and holds senior roles including Chair of ATAF's Cross-Border Taxation Technical Committee, Vice Co-Chair of OECD Working Party No. 6, and ATAF Expert to the UN Committee on International Tax Cooperation. She has led transfer pricing training and audits across more than 35 Sub-Saharan African countries. Her appointment confirms our strong commitment to the African continent.

Other members of the Supervisory Board are Mrs Martina Kampmann and Mr Jos Beerepoot.

The Executive Boardmembers are Mrs Gitte Heij, chair and Mr. Jan van Trigt, treasurer.

### Women in Tax

The Supervisory and Executive Boards agreed in 2025 to launch a Women in Tax initiative, treating gender diversity in revenue authorities as a strategic investment in stronger tax systems. Building on ATAF's women in tax work, the initiative plans a high-level study tour to the Netherlands in 2026/2027 to build technical and leadership capacity, create peer networks, and promote South–South learning. Funding is the key challenge; Capabuild is actively working to secure it.




## NOTABLE EVENTS & ACHIEVEMENTS

### Pillar Two Forum, Indonesia

In May 2025, Capabuild and FETA's Tax Centre at PKN STAN co-hosted "The Future of Pillar Two in the Current International Tax Landscape." Speakers from academia, tax administrations, and the private sector examined the OECD/G20 Pillar Two framework and its implications for Indonesia and beyond.

### Pension Fund Governance

Capabuild delivered a tailored programme for public pension fund trustees, equipping them with systems-thinking tools and international perspectives to develop sustainable governance strategies in a challenging economic environment.

### High-Net-Worth Individual Taxation

In partnership with CFS, UNDP, and the Kenya Revenue Authority, Capabuild contributed to an intensive five-day programme on taxing high-net-worth individuals. Drawing on expertise from Indonesia, Australia, and the Netherlands, participants explored cross-border wealth structures, sophisticated tax planning, and investigative techniques through highly interactive sessions.

### Online Reach

The Tax Aggregator Portal (TAP) surpassed 15,000 users and is set to absorb e-learning materials from the Platform for Collaboration on Tax (IMF, World Bank, UN), which closes its portal on 15 December 2025. Capabuild also began planning a podcast series on international tax issues and their impact across the Global South. As of 31 of December 2025, it reached a milestone with over 25000 views of its short in house video production on Pillar 1. The video is only accessible to tax administrators and students of our partner agencies.

## LOOKING AHEAD TO 2026

In 2026, Capabuild will expand its partnerships, develop new training programmes, and facilitate dialogue on emerging tax policy issues. We are also refreshing our approach and funding model based on lessons learned.
Our goal remains the same: stronger tax systems through cooperation, shared knowledge, and practical solutions.

We thank the ongoing financial and in-kind support from our sponsors. As a public-private partnership dedicated to fostering mutual understanding between tax revenue authorities and stakeholders, we are proud to continue our mission to build bridges between the public and private sectors in taxation yielding valuable dialogue, knowledge exchange, and capacity development across multiple continents.

*Sincerely,*

**The Executive Board**

**The Capabuild Foundation**

June 2026

# 3 ANNUAL REPORT 2025

# 3.1 BALANCE SHEET 31-12-2025

## ASSETS

| *After result allocation* | | 31-12-2025 | | 31-12-2024 |
|---|---|---|---|---|
| | € | € | € | € |
| **Fixed assets** | | | | |
| Property, plant and equipment | | 1,617 | | 3,696 |
| **Current assets** | | | | |
| Receivables | | 58,834 | | 89,146 |
| Cash and cash equivalents | | 96,567 | | 30,045 |
| **Total** | | 157,018 | | 122,887 |

## RESERVES AND FUNDS AND LIABILITIES

| *After result allocation* | | 31-12-2025 | | 31-12-2024 |
|---|---|---|---|---|
| | € | € | € | € |
| **Reserves and funds** | | | | |
| General reserve | 95,125 | | 75,855 | |
| Continuity reserve | - | | - | |
| Special purpose reserve | - | | - | |
| | | 95,125 | | 75,855 |
| **Current liabilities** | | | | |
| Trade payables and accrued liabilities | 51,916 | | 47,032 | |
| Taxes payable and social security contributions payable | 9,977 | | - | |
| | | 61,893 | | 47,032 |
| **Total** | | 157,018 | | 122,887 |

## 3.2 STATEMENT OF INCOME AND EXPENSES OVER 2025

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Income from sponsors | 106,413 | 100,000 |
| Government subsidies | - | 50,000 |
| **Total income** | 106,413 | 150,000 |
| **Expenditures** | | |
| Project expenditures | 34,197 | 37,484 |
| Other costs | 52,368 | 87,609 |
| Depreciation | 1,621 | 2,160 |
| **Total expenditure** | 88,186 | 127,253 |
| **Balance of income and expenses** | 18,227 | 22,747 |
| **Financial income and expense** | | |
| Bank interest | 3 | -570 |
| Foreign currency exchange rate results | 1,039 | -343 |
| **Result** | 19,269 | 21,834 |
| *Result allocation* | | |
| General reserve | 19,269 | 21,834 |
| **Allocated result** | 19,269 | 21,834 |

## 3.3 CASH FLOW STATEMENT OVER 2025

| *Indirect method* | 2025 | 2024 |
|---|---|---|
| | € | € |
| Balance of income and expenses | 18,227 | 22,747 |
| Financial income and expenses | 1,042 | -913 |
| Depreciation | 2,080 | 2,160 |
| Change in receivables and other | 29,916 | 3,492 |
| Change in deferred income | - | -20,525 |
| Change in work in progress | - | 18,032 |
| Change in provisions | - | -683 |
| Change in trade accounts payable | 4,884 | - |
| Change in other current liabilities | 10,373 | -53,237 |
| **Cash flow from operating activities** | 66,522 | -28,927 |
| Investments | - | 175 |
| **Cash flow from investing activities** | - | 175 |
| **Change in monetary resources** | 66,522 | -28,752 |

## 3.4 GENERAL NOTES

| | |
|---|---|
| Name legal entity | Stichting Capabuild |
| Legal form | Stichting |
| Registered office | Amsterdam |
| Registration number Chamber of Commerce | 68758766 |

**Most important activities**
The activities of Stichting Capabuild, with its registered office in Amsterdam, consist mainly of contributing to the functioning of tax authorities, particularly in developing countries, including by providing education and training, developing knowledge and skills for the effective and efficient functioning of the tax authority, and setting up a coherent training and development programme, as well as everything directly or indirectly related to this or that may be conducive to it, all in the broadest sense of the term.

**Location actual activities**
The organisation conducts its activities from its location in Rotterdam.

# 3.5 ACCOUNTING POLICIES

## GENERAL

**General policies**
The financial statements have been prepared on the basis of Guideline C1 of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) entitled 'Small non-profit organisations' and the other chapters of the Guidelines for Annual Reporting. The financial statements have been prepared in euros.

**Continuity assumption**
The financial statements have been prepared on a going concern basis.

**Comparative figures**
The figures for 2024 have been adjusted, where relevant, to allow comparability with the reporting year.

**Estimates**
When applying the principles and rules for preparing the financial statements, management makes various judgements and estimates that may be essential to the amounts included in the financial statements. If necessary to provide the insight required by Section 2:362(1) of the Dutch Civil Code, the nature of these judgements and estimates, including the underlying assumptions, is included in the notes to the relevant financial statement items.

**Accounting policies for the valuation of assets and Reserves and funds and liabilities**
Unless otherwise stated, assets and liabilities are valued at the acquisition or manufacturing price. If no specific basis of valuation is stated, valuation is at the acquisition price.

**Accounting policies for the income statement**
The result is determined as the difference between the income and expenses for the year under review, taking into account the accounting principles mentioned above. Income and expenses are allocated to the period to which they relate, based on historical costs. Losses are recognized when foreseeable, income is recognized when realized.

**Foreign currency translation**
Transactions in foreign currency are converted into euros at the exchange rate on the transaction date. At the end of the financial year all assets and liabilities in foreign currencies are converted into euros at the final exchange rate at the balance sheet date. The ensuing exchange results are processed in the statement of income and expenditure.

## ACCOUNTING POLICIES FOR ASSETS

**Property, plant and equipment**
The tangible fixed assets are being appreciated for the acquisition price reduced by the write-off (based on the estimated lifespan), with observance of a possible residual value. The depreciations are counted as a percentage of this acquisition price.

**Receivables**
Receivables are recognized at fair value. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of discounted value of the expected revenues. Interest gains are recognized using the effective interest method.

**Cash and cash equivalents**
Cash and cash equivalents consist of bank balances. Cash and cash equivalents are stated at face value.

## ACCOUNTING POLICIES FOR RESERVES AND FUNDS AND LIABILITIES

**Current liabilities**
The debts and accrued assets and liabilities are being appreciated for the amortized cost prize. Appreciation takes place under deduction of a provision due to bad debts, based on an individual review of the claims.

## ACCOUNTING POLICIES FOR THE INCOME STATEMENT

**Income**
The income has been formed through all attributable to the reporting year yields.

**Government subsidies**
Government subsidies that are subject to a repayment obligation if the subsidy is not spent in accordance with the subsidy conditions are recognised at the amount of the commitment to spend, or costs incurred in accordance with the subsidy conditions. Subsidies without a repayment obligation are recognised in the year in which they are granted.

**Income from sponsors**
Net turnover refers to the proceeds from goods delivered and services provided during the reporting year, less discounts and taxes levied on turnover.

**Expenditures**
Financial income and expenses concern the on the reporting period related interest yield and expenses.

## ACCOUNTING POLICIES FOR THE CASH FLOW STATEMENT

**Cash flow statement policy**
The cash flow statement has been prepared using the indirect method.

# 3.6 NOTES TO BALANCE SHEET

## PROPERTY, PLANT AND EQUIPMENT

The mutations in tangible fixed assets are summarized in the following table:

| | Other tangible assets |
|---|---|
| | € |
| **Balance as of January 1, 2025** | |
| Purchase value | 11,680 |
| Accumulated depreciation | -7,984 |
| | 3,696 |
| **Movements 2025** | |
| Depreciation | -2,079 |
| | -2,079 |
| **Balance as of December 31, 2025** | |
| Purchase value | 11,680 |
| Accumulated depreciation | -10,063 |
| | 1,617 |
| Depreciation rate (average) | 20.0 |

**Disclosure**

In 2024 no new investments in equipment were required. Depreciation is linear in 5 years to nil residual value. Depreciation is calculated as of the month of investment.

## RECEIVABLES

| | 31-12-2025 | 31-12-2024 |
|---|---|---|
| | € | € |
| Receivables and other | 52,156 | 82,072 |
| Work in progress | 6,230 | 4,347 |
| Deposits | 448 | 448 |
| **Tax receivables** | | |
| VAT | - | 2,279 |
| **Total** | 58,834 | 89,146 |

## CASH AND CASH EQUIVALENTS

| | 31-12-2025 | 31-12-2024 |
|---|---|---|
| | € | € |
| Bank | 96,567 | 30,045 |
| **Total** | 96,567 | 30,045 |

**Disclosure**

All cash and cash equivalents can be withdrawn upon demand.

## RESERVES AND FUNDS

| *General reserve* | 2025 | 2024 |
|---|---|---|
| | € | € |
| Balance January 1 | 75,855 | - |
| Allocation balance income and expenditure | 19,269 | 21,834 |
| | 95,125 | 21,834 |
| Contributions | - | 54,021 |
| **Balance December 31** | 95,125 | 75,855 |

The Executive Board has decided and it was approved by the Supervisory Board that our policy on our reserves was to be rationalized and simplified. Consequently as of 2024 Capabuild has only one reserve the General Reserve. The purpose of this reserve covers both previous reserves. The difference was rather nominal and given the size of Capabuild not very useful. The General reserve is derived out of the results from a specific period. The funds can be used to meet future contingencies such as offsetting specific losses of to fund specific projects or activities.

| *Continuity reserve* | 2025 | 2024 |
|---|---|---|
| | € | € |
| Balance January 1 | - | 37,127 |
| Withdrawals | - | -37,127 |
| **Balance December 31** | - | - |

| *Special purpose reserve* | 2025 | 2024 |
|---|---|---|
| | € | € |
| Balance January 1 | - | 16,894 |
| Withdrawals | - | -16,894 |
| **Balance December 31** | - | - |

## CURRENT LIABILITIES

| | 31-12-2025 | 31-12-2024 |
|---|---|---|
| | € | € |
| **Trade payables and accrued liabilities** | | |
| Accrued liabilities | 50,787 | 40,734 |
| Creditors | 1,129 | 6,298 |
| | 51,916 | 47,032 |
| **Taxes payable and social security contributions payable** | | |
| VAT | 9,977 | - |
| **Total** | 61,893 | 47,032 |

# 3.7 NOTES TO STATEMENT OF INCOME AND EXPENSES

## INCOME

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Income from sponsors | 106,413 | 100,000 |
| Government subsidies | - | 50,000 |
| **Total income** | 106,413 | 150,000 |
| **Income** | 106,413 | 150,000 |

**Income**
Over 2025 the group of sponsors remained unchanged. Our ecosystem of sponsors remain more than willing to commit to Capabuild, both financially and in kind with their experience and tax experts. Contributions in kind have been calculated for the hours spent valuated at a rate acceptable in development aid. We apply EUR 950 per day which is based on our normal rates external facilitators are remunerated. Market value in tax might be substantial higher than aforementioned amount. The offer from tax experts and sponsors to participate remains strong.

## EXPENDITURES

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Project expenditures | 34,197 | 37,484 |
| **Other costs** | | |
| Salaries | 8,576 | 32,711 |
| Overhead/ professional expenses | 35,028 | 40,941 |
| Overhead/ travel | 1,684 | 1,631 |
| Overhead/ other expenses | 7,080 | 12,326 |
| | 52,368 | 87,609 |
| Depreciation | 1,621 | 2,160 |
| **Total** | 88,186 | 127,253 |

**Disclosure**
All costs of a project are allocated to the project. This includes costs of facilitators, travel, production team, accommodation, equipment and related. Also, an allocation of general costs of the Capabuild organisation is allocated to the projects. This allocation is in accordance with the subsidy decree but at a lower ratio (60% since 2021) than the starting point mentioned in the subsidy request which was the basis for the subsidy decree (approx. 90%). The lower ratio applied has been made possible to higher efficiencies of the current Capabuild organisation.

| | Expenditures 2025 | Expenditures 2025 capitalised as work in progress | work inprogress from previous yearsd elivered in 2025 |
|---|---|---|---|
| **Expenditures per project** | | | |
| 18- Rwanda Digital Economy | 332 | 332 | |
| 37- Partnership with FETA Indonesia | 1.368 | | |
| 01- Innov. Tax Knowledge Access portal | 2.700 | | |
| 39- Pillar 2 for PKN Stan | 13.528 | | |
| 40- Women in Taks program | 1.456 | 1.456 | |
| 41- High Net Worth Indivuals and taxation for Kenya | 14.132 | | |
| 42- Scenarios Pensions Kenya | 2.470 | | |
| 43- Podcasts future of Corporate International Tax | 96 | 96 | |
| **Project expenditures 2025** | **36.081** | **1.883** | |
| Expenditures 2025 to be capitalised as work in progress | -1.884 | | |
| Work in progress on projects from previous years delivered in 2025 | | | |
| **Costs projects delivered in 2025** | **34.197** | | |
| write off projectcosts capitalised in previous years | | | |
| **Total project costs** | 34.197 | | |

In 2025 the production volume was only slightly lower than in 2024 (€ 34.197 vs. € 37.485 in 2024).

## FINANCIAL INCOME AND EXPENSE

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| Bank interest | 3 | -570 |
| Foreign currency exchange rate results | 1,039 | -343 |
| **Financial income and expense** | 1,042 | -913 |

## 3.8 OTHER NOTES

### SIGNATURE

Rotterdam,

*Name* *Signature*

Gitte Heij
(Chair of the Executive Board)

Johannes Maria van Trigt
(Treasurer of the Executive Board)

## Appendix  Supervisory Board

### Mercy Mbithi

**South Africa**



M**ercy Mbithi** is the new Chair of Capabuild. She follows in the footsteps of the previous Chair Attiya Waris.  Until recently she was the transfer pricing auditor and trainer at Kenya Revenue Authority. Since March 2024 she is the full time with ATAF as a Transfer Pricing Specialist handling Technical assistance to member countries, Standard setting in Global Processes as well as Capacity building. She is one of Capabuild's most experienced expert presenters. She is an experienced Tax Expert and Economist with a demonstrated history of working in the international trade and development industry. Skilled in Transfer Pricing tax audits, Revenue mobilization, Policy Analysis, Analytical Skills, and Customer Service. Strong accounting professional with 2 Master's Degrees focused in Finance from Strathmore University and International Tax Policy and administration from Berlin School of Economics and Law.

### Martina Kampmann

**Germany**



Martina Kampmann is an experienced development policy specialist and futurist, with academic background of political science, socio-economic geography and history (Master of Arts from Ludwig-Maximilian University of Munich). She was working for many years at a German international cooperation agency with emphasis on capacity development and she was a senior manager at an international organisation based in Paris. She is now part of a Strategic Foresight consultancy (4Sing GmbH) and of other international networks, promoting participative future strategy development, experimenting also with serious virtual games. Martina heads a working group for anti-corruption mechanisms of multinational enterprises on responsible business conduct (Transparency International Germany). She is a passionate system-thinker, and advocates for sustainable ecosystem transformation.

## Jos Beerepoot

**Netherlands**



In 1982, he commenced his career with the Dutch tax authorities working as a tax inspector . Subsequently, Jos Beerepoot became a tax adviser in Dutch and international tax law, working in the Netherlands and Hungary. In 2000 he moved to Unilever, where he became Head of Group Tax. During this time, he was part of a working group on Tax and Development comprising of businesses, NGO's and the Dutch government. He also participated and in an ad hoc task force Tax and Development of the OECD. In 2013 he moved to ABN AMRO as Managing Director Group Taxation, from which position he retired in December 2023. Jos was General Treasurer of International Fiscal Association, member of the Board of the Dutch Society of Tax Law, and member of the jury of the Dutch dissertation award and served as a member of various supervisory committees. He was a longstanding member of the tax committee of the Dutch employer organisation VNO-NCW and participated in the drafting and monitoring of the Dutch Tax Governance Code.

## Theo Groeneveld

**The Netherlands**



Mr Groeneveld studied notarial and tax law in Leiden and was a justice in the Court of Appeal in The Hague since 2010. Before that he was, among other things, a member of the Council for the Judiciary and advocate-general with the Supreme Court of the Netherlands (Tax Division). In 2011 he was appointed as justice in the Supreme Court of the Netherlands. The Supreme Court of the Netherlands, officially the High Council of the Netherlands, is the final court of appeal in civil, criminal and tax cases in the Netherlands. Since his retirement in 2018, he provides advisory services and mediation services. Theo resigned from supervisory board on February 2024 but remains available as external advisor in Capabuild

## Attiya Waris

**Kenya**



Professor Waris is Deputy Principal, College of Humanities and Social Sciences; Director of Research and Enterprise and Associate Professor of Fiscal Law at the Law School, University of Nairobi in Kenya and Chairperson, Committee on Fiscal Studies. She holds a PhD in Tax Law and Development from Lancaster University, UK and two Master of Laws one in Human rights and Democratisation in Africa from the University of Pretoria in South Africa and another in Business and Commercial Law from the University of London. She holds an Undergraduate Law degree from the University of Nairobi. She is both a DAAD scholar and a scholar of the European Union. Professor Waris is an Advocate of the High Court of Kenya and a member of the Chartered Institute of Arbitrators (UK) and a Certified Public Secretary (Kenya). She comes from a strong mixed practitioner and academic background having worked in several countries in Africa in various diverse institutions including law firms, Non-Governmental Organisations as well as the United Nations International Criminal Tribunal for Rwanda. She specialises in tax policy and legislation and its analysis in research as well as in its practical analysis and application within the context of negotiations with revenue authorities and before tribunals and the judiciary in Africa. Attiya resigned from supervisory board on 1 August 2025 but remains available as external advisor and facilitator in Capabuild

**Appendix Executive Board**

**Gitte Heij**



Gitte Heij (PhD Law, MA Tax Law, University of Groningen) started her career with ING Bank before moving into research and advisory work for mainly governments. For over 20 years she worked on a wide range of tax and public/fiscal policy projects in the Asian region most of her work has been with AusAID, Ministry of Finance Indonesia, Asian Development Bank, Ministry of Justice Vietnam, Ministry of Finance East Timor, IMF, GTZ, Australian Federal Attorney General's Department, Australian Tax Office, and the OECD.

She is a passionate futurist/foresighter (Grad Cert Strategic Foresight, University of Houston 2014). For her 2016 publication 'Anybody out there? The future of tax', she received a Grad Cert of Achievement from the University of Houston. She has presented her work on futurism and law, particularly tax law, for Australian Tax Office, TEDX Salon, universities, not for profit organisations, companies in Australia and Europe, OECD Foresight Community, and senior government officials around the world. She is an experienced teacher and research supervisor, and peer reviewer affiliated with Melbourne University and an active member of the OECD Government Foresight Community Network and the International Public Sector Foresight Network.

**Jan van Trigt**



Jan studied economics and tax at the Erasmus University Rotterdam before starting his career with the Dutch Revenue Service. In 1989 he joined the tax practice of Arthur Andersen which transferred into Deloitte in 2002. He worked for many clients active in international business and served in many significant leadership roles within Andersen and Deloitte in the Netherlands, in EMEA and at a global level.

Jan has a broad range of interests and has proven track record in leading small and large groups of professionals with a variety of specialisms. Jan left Deloitte in 2018 and he is now active in (non-tax) advisory work for a small and larger organisation, amongst others on management topics and energy transition. Jan has a passion for public policy and business. In serving Stichting Capabuild he combines his 30 years' experience in the world of tax, international business, and management.