

Session 6, The implications of digitalization for the VAT system



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Nishiyama is a Professor Emeritus at Meiji Gakuin University, Tokyo. She obtained her LL.M. from Keio University. She served as a Professor in the Faculty of Economics (2013–2025) and as Director of the Institute of Business and Law (2023–2025) at Meiji Gakuin University. From 2005 to 2026, she was a Visiting Scholar at the Finance Court Hamburg and the Institute of International Tax, University of Hamburg.

Her recent publications on VAT in Japanese include *European VAT* (Nihon-Horei, 2023) and *Consumption Tax Basics*, 2nd ed. (Koubundou, 2022, co-authored with Prof. Hideaki Sato). Her publication on VAT in English is “The Digital Economy Challenges to the Japanese Consumption Tax,” in Yan Xu (ed.), *VAT in the Digital Era* (Oxford University Press, 2023, co-authored with Prof. Richard Krever).



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Ms. Yu is the Director of E-invoice Division at the Fiscal Information Agency, Ministry of Finance, Taiwan. She is a certified Project Management Professional (PMP) with over 12 years of experience in public sector project management, specializing in the planning and design of business tax and electronic invoice information systems.

Ms. Yu's main responsibility is overseeing the digitization of invoices and promoting their use. Through the dedicated efforts of Ms. Yu and her team, the MOF has achieved significant digital milestones. To balance the needs of businesses, consumers, and government agencies, the FIA redesigned the MOF's E-Invoice Integrated Service Platform in 2023. By 2025, the platform had accumulated nearly 100 billion e-invoices. In 2025 alone, the number of e-invoices issued exceeded 10 billion, accounting for nearly 90% of the total number of invoices issued nationwide that year.



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In 2013, she completed doctoral program without a dissertation and got the tenured position in Osaka University of

Economics, Faculty of Economics. She also worked for the tax litigation division of the Japanese Ministry of Justice from 2017 to 2021. She is currently an associate professor in the Faculty of Law at Keio University. From 2022, she spent one year at McGill University as a visiting researcher. Her research covers a variety of topics, including international taxation—focusing on residence-based taxation, controlled foreign corporation (CFC) rules, and the international exchange of information—as well as studies on personal income taxation and consumption tax (Value Add Tax).

Saki Urushi serves on the Steering Committee of the IFA Japan Branch and is the Co-Representative of WIN Japan. At the 2025 Lisbon Conference, she wrote the Japan Branch Report on Subject 1 (Residency of legal entities for corporate income taxation).



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Dennis Lui is Chief Executive Officer, Tax Academy of Singapore and concurrently Deputy Commissioner (Indirect Taxes, Law & Investigation), Inland Revenue Authority of Singapore.

The Tax Academy of Singapore is a unique institution bringing together the best in Industry, Government and Academia in the realm of tax. We offer structured training, organize conferences and support research through the Singapore Tax Academy Research Initiative (STARI). Our programs are open to the public.

As Deputy Commissioner, Dennis oversees the Goods & Services Tax, Property Tax (including Stamp Duties), Law as well as Investigation & Forensics Divisions in IRAS. He presented on use of AI in VAT/GST administration as well as Electronic Invoicing at the 2026 OECD Global Forum for VAT.

Dennis was previously the Chief Executive of VITAL Shared Services and Senior Director (Finance and Administration) in the Ministry of Home Affairs.



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Hisayuki Oyanagi is director of the planning division at the National Tax Agency (NTA) in Japan. He has spent many years engaged in the planning and administration of tax policy, while also serving as a district director of tax office and an assistant regional commissioner at regional tax bureaus. Through these roles, he has accumulated extensive experience in managing frontline tax administration and has developed a strong understanding of both policy implementation and enforcement.

In 2022, he was appointed as a director of office of digitalization business process reengineering, where he led major DX initiatives shaping the future of tax administration. After serving as a director of the individual taxation division, he currently oversees medium- to long-term policy planning and cross-organizational coordination across the NTA.



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Mami Ikeda (Nakamura) is a deputy director of the planning division at the National Tax Agency (NTA) in Japan. She has more than 10 years of experience in the tax administration.

Mami's recent primary responsibility is to research the enforcement practices and tax laws of overseas tax authorities and provide feedback to the organization, particularly following discussions on digitalization and digital transformation in the tax area.

She graduated from a Japanese law school (Keio University) and passed the bar exam 2013. In this respect, she also held a position within the NTA, supervising the taxation litigation. Most recently, she studied international financial law at the University of Sussex in the UK and obtained an LL.M. in 2024 by writing a thesis discussing the significance of soft law and regulatory harmonization in financial regulation after the financial crisis.