

Tax Systems Under Pressure

Wednesday, October 9, 2013, 9:00 a.m. – 3:00 p.m., HQ1, Meeting Halls A&B (HQ1-03-500A&B)

Taxation is rarely far from the news, but has seldom been so central to public debate, in so many countries, as now. The day consists of three seminars addressing current issues—international taxation, strengthening revenue administrations and current challenges for tax design reviewed in the October Fiscal Monitor—and concludes with a high-level panel.

9:00–9:15a.m.: **Opening remarks** by Sanjeev Gupta, *Acting Director, Fiscal Affairs Department, IMF*

9:15–10:45 a.m.: **Session 1 - Reforming International Taxation**

Tax avoidance by multinationals has excited considerable attention, and a major G-20/OECD initiative on Base Erosion and Profit Shifting (BEPS) is underway. The issues at stake are arguably especially important for developing countries, which tend to be particularly reliant on corporate tax revenue, often from a handful of foreign companies. What are the main difficulties they face from current practices and trends in international taxation, what are the implications, and does addressing them require a wholly new international architecture?

Moderator: **Michael Durst**, *Bloomberg BNA*

Panelists:

Michael Keen, *Deputy Director, Fiscal Affairs Department, IMF*

Grace Perez-Navarro, *Deputy Director, Center for Tax Policy and Administration, OECD*

Berlin Msiska, *Commissioner-General, Zambia Revenue Authority*

Janine Juggins, *Senior Vice President, Global Tax, Unilever*

10:45–11:10 a.m.: **Coffee**

11:10 a.m. – 12:30 p.m.: **Session 2 - Monitoring and Improving Compliance**

Collecting taxes is hard work. But there are tools and methods that can help revenue administrations do it better, by assessing their own performance and identifying tax ‘gaps’ of various kinds—and how to close them. The emphasis will be on lessons from recent and pioneering country experiences in these methods and tools, how they can be shaped to differing country circumstances, current initiatives to compare performance across countries, and the most promising areas for further development.

Moderator: **Juan Toro**, *Assistant Director, Fiscal Affairs Department, IMF*

Panelists:

Marcio Verdi, *Executive Secretary, Inter-American Center of Tax Administrations (CIAT)*

Emmanuel Mathias, *Senior Financial Sector Expert, Legal Department, IMF*

Thulani Shongwe, *Head, Multilateral Cooperation, African Tax Administration Forum (ATAF)*

Eric Toder, *Fellow, Urban Institute*

1:30–3:00 p.m.: **Session 3 - Taxing Ourselves Out of—or Into—Trouble? The Launch of the *Fiscal Monitor***

Drawing on the analysis presented in the *Fiscal Monitor* released earlier in the day, this session focuses on three key questions: Many countries have sought to increase tax revenue since the onset of the crisis—can they do more? Tax systems are widely perceived to have become less equitable: is this true, should something be done about it, and if so, what? Tax reform is on the agenda—what are the ingredients for success?

Presenter: **Martine Guerguil**, *Deputy Director, Fiscal Affairs Department, IMF*

Moderator: **David Leonhardt**, *Washington Bureau Chief, New York Times*

Panelists:

Pier Carlo Padoan, *Deputy Secretary-General, Chief Economist, OECD*

William Gale, *Arjay and Frances Miller Chair, Federal Economic Policy in the Economic Studies Program, The Brookings Institution*

Douglas Holtz-Eakin, *President, American Action Forum*