



# VAT Webinar Series

INTERNATIONAL MONETARY FUND



## WEBINAR 4: MANAGING VAT COMPLIANCE AND ADMINISTRATION

March 16, 2021

8:00 A.M.–10:00 A.M. EST

Login will start at 7:30 A.M. EST via Zoom

### AGENDA

08:00AM – 08:05AM

**Welcome remarks.**

By Juan Toro, IMF.

08:05AM – 08:20AM

**Presentation – “A Framework for Effective Management of VAT Compliance”**

Presented by Katherine Baer, IMF.

08:20AM – 09:00AM

**Panel discussions: Moderated by Juan Toro, IMF.**

1. Diagnosing the VAT Compliance Burden.  
Michael Walpole, University of New South Wales, Australia.
2. Addressing VAT Compliance Gaps.  
Mary Baine, African Tax Administration Forum.
3. Leveraging Technology to Combat VAT Fraud.  
Daniil Egorov, The Federal Tax Service of Russia.
4. Uruguay’s Experience in Managing VAT Compliance.  
Margarita Faral, Tax Commissioner, Uruguay.

09:00AM – 09:55AM

**Q&A session:** Moderated by Juan Toro, IMF.

09:55AM – 10:00AM

**Summary of key issues and closing remarks.**

Presented by Juan Toro, IMF.

### BIOGRAPHY OF THE PANELISTS



**Juan Toro** is Deputy Director of the Fiscal Affairs Department of the IMF, where he was previously head of the Revenue Administration Division 1. He has led and participated in IMF capacity development missions in taxation in more than 40 countries and has authored and contributed to several analytical papers in taxation. Before joining the IMF in 2007, he was the Commissioner of the Chilean tax administration (Servicio de Impuestos Internos, SII) from 2002 to 2006, and also held several previous managerial positions. In 2004, he received the Wharton-Infosys Business Transformation Award for leading the online tax administration model in Chile.



**Katherine Baer** is an Assistant Director in the IMF’s Fiscal Affairs Department. She leads the Revenue Administration Division 2, which helps develop capacity in tax and customs administration in more than 80 IMF member countries in the Western Hemisphere and Sub-Saharan Africa. During her IMF career, she has also helped design and implement tax and customs reforms in Asia, Central Asia, and Europe, with a focus on countries experiencing macroeconomic crises. Before being appointed division chief in the IMF she was a Financial Economist in the U.S. Treasury, where she worked on tax policy reforms and tax compliance issues. She was also head of research in Mexico’s Tax Revenue Service, where she directed the tax gap studies and helped design and implement a major customs reform program. She organized the first hackathons to promote digital innovation in tax and customs administration in several countries in Africa and Latin America. Ms. Baer has several publications in the field of tax administration and holds a Ph.D. from Cornell University.



**Michael Walpole** is a Professor of Taxation Law in the School of Accounting, Auditing and Taxation at the University of New South Wales in Sydney. Michael's research interests include tax transfer pricing and GST/VAT and he has contributed to OECD projects on several VAT topics. Michael's PhD thesis was on the taxation of goodwill and he has undertaken a number of research projects on the taxation of intangible property. He also researches aspects of tax administration and costs of tax compliance as well as tax dispute resolution and the ethics of tax practice. Michael is an International Research Fellow at the Oxford University Centre for Business Tax where he has been an Academic Visitor on several occasions. In 2012, Michael was also a Visiting Professor in the Centre for Tax Policy and Administration at the OECD in Paris. While at the OECD, Michael worked on research projects related to VAT and to tax compliance costs. He continues to participate in OECD projects as a member of the Technical Advisory Group to OECD Working Party 9 on indirect taxes.



**Mary Baine** is the Director: Tax Programmes at the African Tax Administration Forum (ATAF). This is an African inter-governmental organization leading tax administration reform, and that facilitates peer support among tax administrations in mobilizing greater domestic resources through improved efficiency and effectiveness in their operations. Her work includes the supervision of multiple technical assistance engagements that include VAT as a flagship tax, and Multiple Country Programmes featuring Transfer Pricing and Exchange of Information interventions in ATAF's technical Assistance Programme. Prior to this assignment, Ms Baine served as the Permanent Secretary of the Ministry of Foreign Affairs and Co-operation of the Republic of Rwanda, and as Commissioner-General of the Rwanda Revenue Authority, having grown through the ranks of the different tax departments over a 17-year period.



**Daniil Yegorov** is Commissioner of the Federal Tax Service of Russia (FTS). Mr. Yegorov started his career in the FTS in 2001. In 2011 he was appointed Deputy Commissioner of the FTS of Russia and was responsible for tax audits, transfer pricing, and the cooperative compliance program. He led the development and implementation of a number of advanced digital systems including automated VAT controls, online cash registers, and a tax regime for the self-employed. In January 2020, he was appointed Commissioner of the FTS. Daniil Yegorov graduated from the Russian University of Peoples' Friendship in Moscow (RUDN University).



**Margarita Faral** Margarita Faral is the General Director of Revenue of the General Directorate of Taxation of Uruguay [Dirección General Impositiva de Uruguay], where she previously held the position of General Secretary for 35 years. Over the course of her career she has actively participated in various institutional reform processes, and played an instrumental role in areas such as tax compliance, tax education, institutional ethics, protection of personal data, information security, and business continuity planning. She is a member of the Executive Council of the Inter-American Center of Tax Administrations [Consejo Directivo del Centro Interamericano de Administraciones Tributarias (CIAT)] and is Vice-Chair of the Council of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), a body that brings together different tax administrations from around the world. She is a public accountant, with postgraduate degrees in tax administration and tax practice and legislation.

## QUESTIONS?

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