

FIRST MEETING OF THE WORKING GROUP ON TAXATION OF THE SOUTH EAST EUROPE INVESTMENT COMMITTEE

Organized under the Investment Compact for South East Europe

Joint Vienna Institute, Vienna, Austria, 29-30 October 2008

SYLLABUS

Aim of meeting

The aim of meetings of the Working Group on Taxation of the SEE Investment Committee¹ – supported by the OECD Centre for Tax Policy and Administration (CTPA), and the Private Sector Development Division of the Directorate for Financial and Enterprise Affairs, and organized under the Investment Compact for South East Europe (SEE) – is to assemble senior tax policy officials of Ministries of Finance of countries participating in the South East Europe Investment Committee, and initiate discussions on tax policy. The meetings recognize the sovereignty of tax policy, but at the same time recognize the mutual benefits of dialogue, and in particular, benefits of sharing information, experience, and views in a range of tax policy issues relevant to economic development.

A main objective of this first meeting of the SEE Tax Working Group is to consider a proposed structure for the tax component of an Investment Reform Index (IRI) framework, intended to provide a basis for identifying areas where the OECD may provide technical assistance to countries in relation to tax policy, both in relation to the provision of economic models to assist tax policy analysis, and in assessments of the pros and cons of alternative policy approaches. Participants will be encouraged to identify how the proposed structure of the tax component of the IRI should be adjusted to better reflect their needs, for example in relation to their current reform projects, and to work towards a structure that can provide a basis for establishing where technical assistance may be usefully provided. A second objective of the meeting is to hold a roundtable discussion on the topic of taxation of small and medium-size enterprises (SMEs). The OECD will provide a background document to help assist discussions.

Form of meeting

The 29-30 October 2008 meeting will take the form of informal presentations and discussions around the tax component of the IRI, tax reforms underway in SEE countries, and the ‘roundtable’ topic of tax and SMEs. The dress code is informal, and a welcome reception and dinner will be held on the first day (Wednesday evening). A light lunch will also be provided the first day. The meeting will run 1.5 days, and will be conducted entirely in English. (The OECD apologises for this inconvenience).

Target participant group

Participants should be senior tax policy officials engaged in tax policy development in the central government’s Ministry of Finance or other government department responsible for developing central government tax policy. **A working knowledge of English is required.**

¹ A mandate for the Working Group on Taxation was given at the 3rd meeting of the South East Europe Investment Committee, held at OECD headquarters, Paris, 23 May 2008.

FIRST MEETING OF THE WORKING GROUP ON TAXATION OF THE SEEIC
29-30 October, 2008, JVI, Vienna²

OECD Secretariat

W. Steven Clark	Head, Horizontal Programmes Unit, OECD Centre for Tax Policy and Administration
Antonio Fanelli	Deputy Head, South East Europe Investment Compact, OECD Private Sector Development Division
Ana Cebreiro-Gomez	Administrator, OECD Centre for Tax Policy and Administration
Erin Hengel	Policy Analyst, South East Europe Investment Compact, OECD Private Sector Development Division

AGENDA

Day	Topic	
Wed., 29 October		
9:00 – 9:30	Welcome and introductory remarks	Mr. W. Steven Clark
9:30 – 9:50	Broad overview of the Investment Reform Index (IRI)	Ms. Erin Hengel
9:50 – 10:30	Overview of the tax component of the IRI	Mr. W. Steven Clark
10:30 – 11:00	<i>Coffee break</i>	
11:00 – 11:45	Detailed overview of the tax component of the IRI	Mr. W. Steven Clark
11:45 – 12:00	Overview of the Taxing Wages framework	Ms. Ana Cebreiro-Gomez
12:00 – 13:30	<i>Lunch</i>	Light lunch provided by OECD, JVI headquarters
13:30 – 14:30	Roundtable discussion of the tax component of the IRI, questions on the current framework, suggestions for modification.	All
14:30 – 14:50	Presentation on recent or current tax reforms in Croatia	Ms. Dubravka Sekulic Grgic Head of Department for International Co-operation Ministry of Finance, Croatia
14:50 – 15:00	Questions and Answers on tax reforms in Croatia	All
15:00 – 15:20	Presentation on recent or current tax reforms in Macedonia	Mr. Borche Smilevski Head of Tax Department Ministry of Finance, Macedonia
15:20 – 15:30	Questions and Answers on tax reforms in Macedonia	All
15:30 – 15:50	<i>Coffee break</i>	
15:50 – 16:15	Considerations under the SME Policy Index	Mr. Antonio Fanelli
16:15 – 16:35	Presentation on issues in the taxation of SMEs (note by Secretariat)	Mr. W. Steven Clark
16:35 – 17:15	Roundtable discussion on SME tax policy issues and experience	All
17:15	End of working agenda for first day	
18:00 – 22:00	<i>Welcome reception and dinner</i>	Hosted by OECD, Griechenbeisl Restaurant, 11 Fleischmarkt
Thurs., 30 October		
9:30 – 9:50	Presentation on recent or current tax reforms in Montenegro	Mrs. Lela Ivanovic and Ms. Jelena Sekulic Senior Advisor and Advisor Ministry of Finance, Montenegro
9:50 – 10:00	Questions and Answers on tax reforms in Montenegro	All
10:00 – 11:00	Roundtable discussion on possible modifications to tax component of the IRI.	All
11:00 – 11:30	<i>Coffee break</i>	
11:30 – 12:00	Taking the IRI exercise forward and next steps	Mr. W. Steven Clark
12:00	<i>Meeting closed</i>	

² Joint Vienna Institute (JVI), Mariahilfer Straße 97 A-1060, Vienna, Austria, Tel.: 43-1-798-9495 Fax: 43-1-798-0525.