

Annotated Agenda

Mexico City
3-4 July 2014

Introduction

The fourth LAC (Latin America and Caribbean) Tax Policy Forum will take place on 3-4 July in Mexico City. This fourth edition endorses the Forum as a key annual event for discussions on the evolution of tax policy in the region, following on from previous meetings in Panama in 2010, Colombia in 2012 and Uruguay in 2013. The 2014 meeting will focus on two key themes: Firstly, recent and upcoming experiences of **tax reform in Latin America**, their goals and achievements, and secondly, “**green**” **taxation and the exploitation of non-renewable resources**, including macroeconomic aspects, and the role of fiscal policy in addressing **income inequality**.

The LAC Tax Policy Forum is one of the main streams of work under the [LAC Fiscal Initiative](#), a regional programme that aims to foster fiscal policy dialogue in the LAC region on mobilising domestic resources through improvements to taxation and public expenditure policies. This regional dialogue is supported by the development of internationally comparable data (e.g. [LAC Revenue Statistics](#)), capacity building workshops and the preparation of analytical papers. Another stream of work consists of assisting countries with the design and implementation of fiscal reform measures. This work is carried out in close co-operation with strategic regional partners such as CIAT, ECLAC and IDB.

Format of the Forum

Since the objective of the LAC Tax Policy Forum is to promote exchanges of experience, it has a roundtable structure aimed at analysing, with an open mind, the challenges that the countries of the region face, from a national and regional perspective, including those responsible for tax policy in LAC countries, experts from the Committee on Fiscal Affairs of the OECD, the OECD Development Center, and regional organizations (CIAT, ECLAC and IDB).

Day 1 Thursday 3 July



8:30-9:00	Registration.
9:00-9:30	<p>Opening remarks.</p> <p>Grace Perez Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD.</p> <p>Dr. Rodrigo Barros, Head of the Tax Policy Unit. Ministry of Finance, Mexico.</p>
9:30-11:00	<p>Session I. Current trends in tax reform: the international perspective.</p> <p>This session will discuss current trends in tax reform from the perspective of international organisations, beginning by an overview of global trends in tax reform, followed by a more specific update on the situation in the region.</p> <p>Chair: Grace Perez Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD.</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Bert Brys, Head of Personal & Property Taxes Unit, OECD. • Alberto Barreix, Principal Technical Leader / Fernando Velayos, Expert in International Tax, IDB. • Hugo Beteta, Director of the Mexico Sub-Regional Office, ECLAC. • Miguel Pecho Tax Studies and Research Director CIAT / Luis Peragón, Senior Tax Analyst, Spain.
11:00-11:20	Coffee Break / Group photo.



<p>11:20-13:00</p>	<p>Session II. Current trends in tax reform. The view from the countries. Goals, constraints, success factors, outcomes and lessons learned (panel discussion).</p> <p>Building on the first session, selected countries will present recent or upcoming reforms, looking at the different objectives, approaches taken and results obtained, setting the scene for a wider discussion among the group on tax reform in Latin America.</p> <p>Chair: José Luis Trejo, Deputy Director General of Tax Policy, Mexico.</p> <p>Panel Discussion. Panellists:</p> <ul style="list-style-type: none"> • Rodrigo Barros Reyes Retana, Head of Tax Policy Unit, Mexico. • Pablo Ferreri, Director General for Taxes, Uruguay. • Fernando Rodriguez Garro, Deputy Minister of Revenues, Costa Rica. • Luis Peragón, Senior Tax Analyst, Spain.
<p>13:00-14:00</p>	<p>Lunch.</p>
<p>14:00-15:30</p>	<p>Session III. Green taxes: Progress in the implementation of excises for environmental purposes.</p> <p>This session will focus on the use of policy tools with specific environmental purposes, including the establishment of "green" taxes, the commercialization of emission permits for the reduction of carbon emissions and other policies that promote sustainable behaviour by consumers and productive agents.</p> <p>Chair: Ricardo Martner, Tax Expert, ECLAC.</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Bert Brys Head of Personal & Property Taxes Unit, OECD. • Pedro Luna, General Director of Non-Tax Revenues, Mexico. • Ximena Victoria Amoroso Íñiguez, Director General, Internal Revenue Service, Ecuador. • Carlos Rubinstein, Sub-Director of Tax Collection, Buenos Aires / Sebastian CesCosta, Technical Director of Tax, Buenos Aires, Argentina.



15:30-16:00	Coffee break
16:00–17:30	<p>Session IV. Taxing the exploitation of non-renewable resources</p> <p>Here we will examine international experiences in governance of non-renewable resources, including how to raise revenue from the extraction of natural resources (tax and nontax instruments) without inhibiting investment, and introducing incentives for the rational use of resources. Discussions will focus on experiences with instruments used to encourage investment, strengthening tax revenue and sustainability of natural resources.</p> <p>Chair: Marcio Verdi, Executive Secretary, CIAT.</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Ricardo Martner, Tax Expert, ECLAC. • Richard Stern, Lead Tax Specialist, World Bank. • Eduardo Camero Godínez, Head of Non-Tax Revenue Policy Unit, Mexico. • José Fernando Siñani Cárdenas, Vice-Minister of Tax Policy, Bolivia.
20:00	Tour to National Palace.
21:00	Dinner at Palacio del Arzobispado.



Day 2 Friday 4 July

9:00-10:30

Session V. Macroeconomic implications of the tax treatment of extractive industries and relationships between levels of government.

In the short and medium term, the countries of the region face the challenge of efficiently producing and investing the windfall profits associated with the extraction of non-renewable resources to finance their developmental objectives. Stabilization funds could be an economic tool for addressing possible fluctuations in the prices of goods, maintaining the stability of government revenue and ensuring adequate intergenerational distribution of resources. Important issues also arise when different levels of government (central/regional/local) are partially entitled to the revenue from extractive industries.

Chair: Ubaldo Gonzalez, Senior Advisor, OECD

Speakers:

- Angel Melguizo, Head of Unit, Americas Desk, OECD
- Juan Pablo Jiménez, Director of ECLAC Office in Montevideo, ECLAC
- Claudemir Rodrigues Malaquias, Advisor, Center for Tax and Customs Studies. Brazil

10:30-11:00

Coffee break



11:00-12:30

Session VI. The role of fiscal policy in reducing inequality in Latin America.

Inequality continues to grow in Latin America, and 10 Latin American economies rank among the 15 most unequal economies in the world. Tax policy and fiscal policy have a key role in reducing inequality through direct personal taxes and public social expenditures, but the effectiveness of these policies in LAC is low compared to OECD economies. This session will discuss the policy options to revert this situation.

Chair: Ángel Melguizo, Head of Unit, Americas Desk, OECD.

Speakers:

- Juan Pablo Jiménez Director of ECLAC Office in Montevideo / Ricardo Martner Tax Expert, ECLAC.
- Simón Ramírez. Head of Department of Tax Policy. Chile.
- Bert Brys Head of Personal & Property Taxes Unit, OECD.
- James Mahon, Professor of Political Science and Political Economy, Woodrow Wilson Center.



6



12:30-13:00	<p>Session VII. Topics for the LAC Forum in 2015. During this session all participants will be invited to propose priority topics, to be considered for the agenda of the LAC Tax Policy Forum in 2015.</p> <p>Chair: Grace Pérez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD.</p>
13:00-13:30	Closing remarks.
Forum closure	
13:30-15:00	Lunch.

