

The Task Force on Tax and Development

The Role of Tax Morale in Development

Location: OECD Headquarters, Paris

Date: January 25th, 2019

Draft agenda

Welcome and Introduction, Grace Perez-Navarro – Deputy Director CTPA, OECD

Time: 9:00 – 9:30

- Presentation of draft OECD Tax Morale Report, OECD Secretariat

Session 1: Tax morale in individuals – what do we know?

Time: 9:30 – 11:00

This session will discuss tax morale among individual taxpayers. It will focus on how tax morale can be measured and understood, what appears to be driving tax morale, and what lessons have been learnt from attempts to build tax morale. Key questions for discussion will include:

- How well do we understand tax morale?
- Is tax morale given sufficient attention in tax policy and administration?
- How does tax morale vary between regions?
- What lessons can we take from attempts to build tax morale?

Moderator: Sebastian Nieto, Head of Unit, Latin America and the Caribbean, OECD Development Centre

Speakers

- **Patrick Mukibi, Commissioner for Tax Investigations, Uganda Revenue Authority**
- **Dr. Katharina Gangl, Assistant Professor, University of Göttingen, Germany**
- **Anette Erling Jivenius, Swedish Tax Agency**

Panel discussion followed by Q&A

Coffee break: 11:00am-11:30am

Session 2: Tax morale in businesses – what do we know?

Time: 11:30-13:00

Tax morale in businesses is much less studied than tax morale in individuals. This session will explore some of the challenges of trying to understand tax morale in businesses, and how important it is for policy makers to focus on corporate tax morale. Key questions will include:

- What is the role of tax morale in encouraging the informal sector to formalise?
- What actions can developing countries take to improve business tax morale?
- What further research is needed to better understand business tax morale?
- What drives the tax morale of MNEs, and how does it affect decision making?

Moderator: Matthew Gbonjubola (FIRS, Nigeria)

Speakers

- **Janine Juggins, EVP Global Tax, Unilever**
- **Yamuna Sastry, Founder, CabDost (social enterprise), India**
- **Darlington Y. Talery, Commissioner - Domestic Taxes, Liberia Revenue Authority**

Panel discussion followed by Q&A

Lunch: 13:00pm-14:00pm

Session 3: Tools to build tax morale – current and future approaches

Time: 14:00– 15:30

This session will seek to look more practically at the tools and approaches that could be applied to build tax morale. It will seek to address the role of technology in tax morale, as well as the potential for tools such as hypothecation. Key questions will include:

- What approaches can countries take to build tax morale, and what are the challenges in implementation?
- Is there a role for hypothecation in building tax morale?
- How can behavioural economics be used to build and adapt to tax morale?
- How can taxpayer education increase tax morale?

Moderator: Grace Perez-Navarro, Deputy Director CTPA, OECD

Speakers

- **Anna Custers, Economist, World Bank Group**
- **Borja Diaz, Senior Technician, Eurosocial**
- **Cassiel Forson MP, Ranking Member, Finance Committee Parliament of Ghana**
- **Nida Broughton, Head of Economic Growth and Productivity, Behavioural Insights Team**

Panel discussion followed by Q&A

Coffee break: 15:30 – 16:00

Session 4: What next for tax morale?

Time: 16:00 – 17:00

Tax morale is an area of growing interest, but still remains at the periphery of many of the debates on tax. This session will look at where the research and policies on tax morale may develop in the future. Key questions will include:

- What further research is needed to both understand, and build, tax morale?
- Trust in government appears to be vital for tax morale, how can we better understand how to build trust, especially in developing countries?
- Much of the focus on building tax morale has been on the role of governments, what role should civil society, media and businesses play?

Moderator: Ben Dickinson, Head of Division, Global Relations and Development, CTPA, OECD

Speakers

- **Susana Ruiz, Global Lead, Tax Justice, Oxfam**
- **Mick Moore, CEO, International Centre for Tax and Development**
- **Fabrice Murtin, OECD TrustLab**

Panel discussion followed by Q&A

Closing remarks and next steps

Time: 17:00 – 17:30

Concluding remarks from OECD Secretariat, **Alan McClean, Deputy Chair BIAC Committee on Taxation** and **Logan Wort, Executive Secretary, African Tax Administration Forum**