

AGENDA

11TH LAC FISCAL POLICY FORUM

5-7 December 2022

16:00-19:00 CET/10-13:00 EST



Background

This Forum aims at building a dialogue among senior fiscal policy officials of LAC countries and experts from the OECD and other key regional organisations to exchange best practices in taxation and public expenditure policies in LAC countries in support of an economic growth that is inclusive and sustainable.

Goals of the meeting

In addition to discussing tax revenues in the region, the 11th edition of the Forum will focus on key tax issues such as fiscal policy in the aftermath of COVID-19 and rising energy prices, the tax challenges and opportunities of the digital economy, tax incentives and tax expenditures, and climate change.

Target audience

The event is open to fiscal policy officials from countries in the Latin America and Caribbean region, including experts from international organisations that work on tax policy in the region such as the CIAT, ECLAC, IDB, OECD and WB.

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Organisation of the Virtual Event

The event will be conducted using **Zoom**. Delegates are encouraged to participate actively during the meeting mainly through the chat function on Zoom and consult the key documents.

Language

The meeting will be held in Spanish and English with simultaneous interpretation available.

Registration

Delegates can register using the form at this [zoom registration link](#).

Please register as soon as possible and no later than **December 1st, 2022**. The registration process will be closed after that date.

Key Documents

Please note that a dedicated space for reference documents has been created on the Knowledge Sharing Platform and can be accessed via [this link](#). Government officials from all countries can access this platform. It will contain the presentations used during the meeting.

To access the documents on the Knowledge Sharing Platform,

1. Go to the KSP platform at www.ksp-ta.org
2. Create your account if you do not already have one, using your professional email address. Please follow these [instructions](#).
3. Access the dedicated space by clicking on [this link](#) or copy and paste the following link in your web browser address bar: <https://ksp-ta.org/#/briefcase/event/D9E3EA9C-CA01-8F00-A40A663A780A5353>

Contact

For all enquiries, please contact CTP.GlobalRelations@oecd.org.



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Day 1

Monday, 5 December 2022, 16:00-19:00 (Central European Time)	
16:00 – 16:05 (5 minutes)	Welcome by general moderator: Néstor Venegas (Adviser - Global Relations Division, CTP OECD)
Session 1	Opening remarks
16:05-16:15 (10 min.)	<p>Opening remarks by:</p> <ul style="list-style-type: none"> • <i>Grace Pérez-Navarro (Director – OECD Centre of Tax Policy and Administration)</i> • <i>Ramón Pineda (Coordinator of the Employment Situation and Dynamics Unit of the Economic Development Division – UN ECLAC)</i> • <i>Marcello Estevao (Director Macroeconomics, Trade and Investment Global Practice - WB)</i> • <i>Emilio Pineda - Head of Fiscal Division IDB.</i> <p>This session will outline the agenda and highlight the objectives of the forum.</p>
Session 2	Fiscal policy and the LAC economic outlook
16:15-17:00 (45 min.)	<ul style="list-style-type: none"> • Presentation based on the just released Latin American Economic Outlook – LEO 2022: Towards a green and just transition: <ul style="list-style-type: none"> o LAC macroeconomic and fiscal panorama <i>Ramón Pineda (Coordinator of the Employment Situation and Dynamics Unit of the Economic Development Division – UN ECLAC)</i> o Public debt and fiscal sustainability in the LAC region <i>Sebastian Nieto Parra (Head of Latin America and the Caribbean Unit – OECD Development Centre)</i> • Dealing with Debt: Less risk for more growth in LAC <i>Oscar Valencia (Lead Fiscal Specialist – IDB)</i>
Session 3	Fiscal policy and revenue statistics
17:00-17:40 (40 min.)	<ul style="list-style-type: none"> • Tax revenue trends in the LAC region <i>Leonie Cedano (Statistician/Junior Analyst – OECD)</i> • Tax policy reforms in OECD and selected partner economies: 2022 edition <i>Mariona Mas Montserrat (Tax Economist – OECD)</i>

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	<ul style="list-style-type: none"> Revenue report COVID-19 (CIAT): recent developments 2022 <p style="text-align: center;"><i>Santiago Díaz de Sarraide - Tax Studies and Research Director - CIAT</i></p>
10 minutes	Break
Session 4	Fiscal policy in the aftermath of COVID-19, the energy crisis and rising interest rates
17:50-18:20 (30 min.)	<ul style="list-style-type: none"> Fiscal Implications of the Deteriorating Global Economic Environment for EMDEs <p style="text-align: center;"><i>Robert Utz (Lead Economist - Fiscal Policy and Sustainable Growth Unit - Macroeconomics, Trade and Investment Global Practice - WB)</i></p> <p style="text-align: center;">&</p> <p style="text-align: center;"><i>Eric Lacey (Tax Policy Analyst - Fiscal Policy and Sustainable Growth Unit, Macroeconomics, Trade and Investment Global Practice - WB)</i></p>
Session 5	Country presentations on recent or ongoing tax policy reforms
18:20-18:50 (30 min.)	<p><i>Moderator: Sebastian Nieto Parra, Head of Latin America and the Caribbean Unit – OECD Development Centre</i></p> <ul style="list-style-type: none"> Country presentations on recent or ongoing tax policy reforms: Chile <p style="text-align: center;"><i>Francisco Saffie (Ambassador, Permanent Representative of Chile to the OECD)</i></p> <ul style="list-style-type: none"> The 2022 tax reform in Colombia <p style="text-align: center;"><i>Luis Medina, (Ambassador, Permanent Representative of Colombia to the OECD)</i></p> <p style="text-align: center;">&</p> <p style="text-align: center;"><i>David Gustavo Suarez Castellanos– National Directorate of Taxes and Customs, DIAN - Colombia</i></p>
Session 6	Open forum: Q&A
18:50-19:00 (10 min.)	<ul style="list-style-type: none"> Open Forum: Q&A – comments from participants

Day 2

Tuesday, 6 December 2022, 16:00-19:00 (Central European Time)	
16:00 – 16:05 (5 min.)	Welcome by general moderator: Claudia Vargas (Public Sector Specialist - Fiscal Policy and Sustainable Growth Unit WB)
Session 7	Addressing the tax challenges of the digital economy: an update



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16:05-16:30 (25 min.)	<ul style="list-style-type: none"> Update on Pillar One - Tax Certainty and Administration <p><i>Sriram Govind (Adviser – Tax Certainty Unit- International Cooperation and Tax Administration Division - OECD)</i></p> <ul style="list-style-type: none"> Update on Pillar Two <p><i>Juan Carlos Pérez-Peña (Adviser - Aggressive Tax Planning Unit - International Cooperation and Tax Administration Division – OECD)</i></p> <ul style="list-style-type: none"> Q&A (5 mins)
Session 8	Tax incentives reform and Pillar 2
16:30-17:00 (30 min.)	<ul style="list-style-type: none"> Tax incentives and the Global Minimum Corporate Tax <p><i>Pierce O'Reilly (Head of Business and International Tax Unit - OECD)</i></p> <ul style="list-style-type: none"> International tax cooperation: Main advances and opportunities for Latin America and the Caribbean <p><i>Ubaldo Gonzalez de Frutos (Lead Fiscal Specialist – IDB)</i></p>
Session 9	Effective business tax burdens in LAC
17:00-17:20 (20 min.)	<ul style="list-style-type: none"> Effective corporate tax rates in LAC <p><i>José René Orozco (Economist, Latin America and the Caribbean, OECD Development Centre)</i></p>
10 minutes	Break
17:30 – 17:35 (5 min.)	Welcome by moderator: Mónica Calijuri (Lead Sector Specialist in Tax Administration at IDB)
Session 10	Tax expenditures
17:35-18:05 (30 min.)	<ul style="list-style-type: none"> Tax expenditures outlook in Latin America <p><i>Noel Pérez Benítez (Coordinator of the Fiscal Affairs Unit, Economic Development Division – UN ECLAC)</i></p> <ul style="list-style-type: none"> Tax expenditures – global outlook and way forward <p><i>Rajiv Kumar (Fiscal Policy and Sustainable Group Unit - MTI GP WB)</i></p>

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Session 11	Tax incentives database
18:05 – 18:20 (15 min.)	<ul style="list-style-type: none"> The OECD tax incentives database <p><i>Luisa Dressler (Tax Economist - OECD)</i></p>
Session 12	Efficiency and tax gaps in LAC
18:20-18:50 (30 min.)	<ul style="list-style-type: none"> Efficiency and tax gap in LAC: VAT and CIT <p><i>Santiago Díaz de Sarraide (Tax Studies and Research Director – CIAT)</i></p> <ul style="list-style-type: none"> VAT tax expenditures and evasion in LAC <p><i>Alejandro Rasteletti (Lead Fiscal Specialist – IDB)</i></p>
18:50-19:00 (10 min.)	Open forum: Q&A – comments from participants

Day 3

Wednesday, 7 December 2022, 16:00-19:05 (Central European Time)	
16:00 – 16:05 (5 minutes)	Welcome by moderator: Karen Astudillo (Specialist at the IDB's Fiscal Division)
Session 13	Tax policy and the digitalisation of the tax administration
16:05-16:50 (45 min.)	<ul style="list-style-type: none"> Key observations from the 2022 Forum on Tax Administration – opportunities of the digitalisation of the tax administrations for tax policy <p><i>Peter Green (Head of Tax Administration Unit - OECD)</i></p> <ul style="list-style-type: none"> Digital Maturity Index: How to measure the progress of digital transformation in tax administrations <p><i>Gerardo Reyes-Tagle (Principal Fiscal Specialist – IDB)</i></p> <ul style="list-style-type: none"> Digital transformation of tax and customs administrations <p><i>Raul Junquera (Global Lead on Domestic Revenue Mobilization - WB);</i></p> <p>&</p> <p><i>Cristian Lucas (Senior Tax Consultant, Fiscal Policy and Sustainable Growth Unit - WB)</i></p>

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	<ul style="list-style-type: none"> Innovation, Digitalization and Technology Index (INDITEC) <p><i>Santiago Díaz de Sarralde (Tax Studies and Research Director - CIAT)</i></p>
Session 14	Tax morale and tax reform preferences
16:50-17:15 (25 min.)	<ul style="list-style-type: none"> Tax morale <p><i>Joseph Stead (Senior Policy Analyst - OECD)</i></p> <ul style="list-style-type: none"> Determinants of support for progressive tax reforms in Latin America <p><i>Martin Ardanaz (Senior Fiscal Specialist - IDB)</i></p>
Session 15	Housing taxation
17:15-17:30 (15 min.)	<ul style="list-style-type: none"> The design and role of housing taxation <p><i>Bethany Millar-Powell (Policy Analyst - OECD)</i></p>
Session 16	Measuring net social expenditure in LAC
17:30-17:55 (25 min.)	<ul style="list-style-type: none"> The OECD social expenditure database <p><i>Willem Adema (Senior Economist - OECD)</i></p> <ul style="list-style-type: none"> Social expenditure (SOCX) estimates for Latin American countries <p><i>Andrea Podestá (Consultant, Economic Development Division – UN ECLAC)</i></p>
10 minutes	Break
17:55 – 18:00 (5 min.)	Welcome by moderator: Carola Pessino (Senior Economist in the Fiscal Management Division of the IDB)
Session 17	Tax policy for climate change
18:00-18:20 (20 min.)	<ul style="list-style-type: none"> Effective carbon rates: recent observations & The Inclusive Framework on Carbon Mitigation Approaches <p><i>Kurt van Dender (Acting Head of the Tax Policy and Statistics Division - OECD)</i></p>

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Session 18	Tax policy for climate change
18:20-18:50 (30 min.)	<ul style="list-style-type: none"> • Fiscal policy for climate change: <i>Huáscar Eguino (Lead Fiscal Specialist - IDB)</i> • Fiscal policy for climate change: Latin American Economic Outlook – LEO 2022: Towards a green and just transition <i>Sebastian Nieto (Head of Latin America and the Caribbean Unit – OECD Development Centre)</i>
Session 19	Tax policy for climate change
18:55-19:10 (15 min.)	<ul style="list-style-type: none"> • Tax policy and climate change <i>Sonia Araujo (Senior Economist - Macroeconomics, Trade & Investment Global Practice - WB)</i> & <i>Daniel Navia Simon (Senior Economist – Macroeconomics, Trade & Investment Global Practice – WB)</i>
19:10-19:25 (15 min.)	Open forum: Q&A – comments from participants
Final session	Closing remarks
19:25-19:30 (5 min.)	<ul style="list-style-type: none"> • <i>Federico Bonaglia, Deputy Director OECD Development Centre</i>