



**MENA-OECD
INVESTMENT
PROGRAMME**



Informal 'Technical' Meeting Tax Policy Analysis

- Agenda -
(26 January 2009)

***27 January 2009,
beginning at 14:00***

***OECD Headquarters
Conference Room CC7***

Overview and main objectives

Senior tax officials of participating MENA countries will gather at OECD headquarters on 28-29 January 2009, to participate in the 4th meeting of Working Group 3 (WG3, *Tax Policy Analysis*) of the MENA-OECD Investment Programme. The main objectives of the WG3 meeting are: to hold discussions on tax implications of the current global financial crisis; consider work analyzing the implications of globalization for the taxation of small and medium-sized enterprises; advance work on ‘tax indicators’; and plan future WG3 activities.

Given the technical nature of the various ‘tax indicators’ to be discussed at the WG3 meeting, and the time constraints limiting discussions at the WG3 meeting of the models and frameworks underlying these indicators, it was decided to hold an informal ‘technical’ meeting during the afternoon of 27 January 2009, to allow detailed presentations and discussions. Participants will be encouraged to share views on the strengths and weaknesses of various tax indicators, and to help identify issues to highlight during the WG3 meeting.

Participants

Participants of the WG3 meeting wishing to consider and discuss, in a more informal setting, various tax indicators to be presented at the WG3 meeting (tax officials, officials of international organisations, and private sector representatives partnering with the Programme are invited to attend this meeting).

Documentation

Copies of the finalized agenda, documents and presentations will be made available at the meeting, and also found at the following website:

http://www.oecd.org/document/33/0,3343,en_34645207_34645764_41842785_1_1_1_1,00.html

For information about the MENA-OECD Investment Programme, please visit the following website:

www.oecd.org/mena/investment

INFORMAL TECHNICAL MEETING ITINERARY

27 January 2009

13:30 - 14:00	Registration
14:00 - 14:10	Opening remarks
	<ul style="list-style-type: none"> • Mr. Christian Valenduc, Chair, Working Party No2, OECD Committee on Fiscal Affairs. • Mr. Steven Clark, Manager, Working Group 3, MENA-OECD Investment Programme.
14:10 - 15:20	Session I. Business Climate Development Strategy index framework – tax component
	<p><i>This session will introduce the Business Climate Development Strategy (BCDS) index framework, explain its aim and overall coverage, provide a detailed review of the tax component that focuses on current practice and progress in implementing certain 'mainstream' analytical frameworks for assessing tax policy, and consider an application in the case of Belgium.</i></p> <ul style="list-style-type: none"> • Mr. Steven Clark (OECD), to moderate the discussion. • Ms. Ana Cebreiro and Mr. Steven Clark (OECD), to introduce the BCDS framework, and provide a detailed review the tax component. • Mr. Christian Valenduc (Belgium), to summarize an assessment of Belgium, under the tax component of the BCDS index framework. • Ms. Nawal Jellouli (Morocco), to present views on OECD tax indicator work, including views on indicators that could be usefully added to/dropped from the BCDS framework. <p><i>Questions, comments and suggestions for improvement</i></p>
15:20 - 16:40	Session II. Marginal Effective Tax Rate (METR) models
	<p><i>This session will review marginal effective tax rate (METR) models for assessing tax effects on investment. Such models, included in the BCDS tax indicator framework, provide summary indicators of distortions to investment from main corporate and shareholder-level tax parameters. Applications in Canada and the EU will be presented.</i></p> <ul style="list-style-type: none"> • Mr. Steven Clark (OECD), to moderate the discussion, and introduce METR analysis. • Mr. Paul Berg-Dick (Canada), to introduce METR applications in Canada. • Mr. Jean Pierre de Laet (European Commission), to present METR analysis for EU countries (and certain non-EU countries). <p><i>Questions and comments</i></p>
16:40 - 17:00	Coffee break
17:00 – 18:00	Session III. OECD Taxing Wages model
	<p><i>This session will review the OECD Taxing Wages (TW) model for assessing tax effects on employment, and possible applications. This methodology, included in the BCDS tax indicator framework, calculates marginal and average tax rates on labour income, including effects of income tax and social security contributions, for different household types, and income levels.</i></p> <ul style="list-style-type: none"> • Mr. Christian Valenduc (Chair, WP2), to moderate the discussion. • Mrs. Ana Cebreiro (OECD), to introduce the OECD Taxing Wages (TW) framework. • Mr. Bert Brys (OECD), to briefly review possible TW applications to analyze employment-related benefits (e.g. in-work tax credits, unemployment insurance). <p><i>Questions and comments</i></p>
18:00 - 18:10	Closing remarks
	<ul style="list-style-type: none"> • Mr. Christian Valenduc, Chair, Working Party No2, OECD Committee on Fiscal Affairs. • Mr. Steven Clark, Manager, Working Group 3, MENA-OECD Investment Programme.

LIST of PARTICIPANTS

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Chair, Working Party 2 (Tax Policy Analysis and Tax Statistics), OECD Committee on Fiscal Affairs

CANADA

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EGYPT

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TURKEY

Mr. Timur Çakmak

Co-chair of Working Group 3 of the MENA-OECD Investment Programme
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UNITED KINGDOM

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EUROPEAN COMMISSION

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