

III LAC TAX POLICY FORUM



DRAFT Agenda

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Montevideo
4-5 July 2013, Uruguay

Introduction

The Third LAC (Latin American and Caribbean) Tax Policy Forum will take place on 4-5 July in Montevideo, Uruguay. This year's Forum builds on the dialogue launched in Panama in 2010 and continued in Colombia last year on key tax policy issues for the region. The main focus of this year's Forum is on practical country experiences in the use of the tax system as a mechanism to reduce inequalities.

The LAC Tax Policy Forum is one of the main streams of work under the LAC Fiscal Initiative (www.oecd.org/tax/lacfiscal), 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. Revenue Statistics in Latin America), 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

The LAC Tax Policy Forum fosters policy dialogue among senior officials of LAC countries and experts from the OECD's Committee on Fiscal Affairs, the OECD Development Centre and regional organisations to address fiscal policy challenges at national and regional levels.

This year the format of the Forum has been slightly modified to include two sessions with business representatives to enrich the tax policy discussions. In particular, the morning of the second day the Forum will include private sector participation for the discussion of small business taxation and the move towards more cooperative approaches towards tax compliance.

Third LAC Tax Policy Forum

4-5 July 2013, Uruguay

DAY 1- Thursday 4 July

POLICY DIALOGUE AMONG TAX OFFICIALS

8:30-9:00	Registration
9:00-9:30	Opening remarks
9:30-11:30	<p>Session I. Current debate on taxation, economic growth and inequality in Latin America and the Caribbean</p> <p>In this roundtable discussion all LAC country delegates will be invited to report the top tax policy challenges in their countries, in particular those related to the use of the tax system to promote growth and tackle inequality. In addition, CIAT will present its recent report on Tax Transactions Costs and IDB its recent book <i>More than revenue: taxation as a development tool</i>.</p>
11:30-12:00	Coffee break
12:00-13:30	<p>Session II. Consumption taxation and redistribution</p> <p>This session will look at the distributional issues around VAT and excises, with a particular focus on the political economy aspects related to reforms in this tax area.</p>
13:30-14:30	Lunch
14:30-16:00	<p>Session III. The role of income taxes in reducing inequalities</p> <p>This session will discuss the impact of the current tax structures in the region on inequality with a special focus on taxation of labour and capital income.</p>
16:00-16:30	Coffee break
16:30-18:00	<p>Session IV. High-income taxpayers and taxation</p> <p>This session will bring together some of the international tax issues that impact on tax and inequality via international channels including international cooperation among revenue administrations, high income labour mobility and taxation, the role of tax havens, and tax evasion and avoidance.</p>
19:00	Social event

DAY 2 – Friday 5 July

DIALOGUE WITH BUSINESSES

9:00-10:30	<p>Session V. Taxation of small business and inequality issues</p> <p>This session will share countries' experiences on good practices for tax policy and administration that will yield a tax system that is simple and predictable and does not create an undue burden on SMEs.</p>
10:30-11:00	Coffee break
11:00-13:00	<p>Session VI. Cooperative compliance</p> <p>This session will discuss practical experiences to foster a more constructive relationship between taxpayers and tax administrations that have contributed to a fairer distribution of the tax burden by encouraging voluntary compliance. The topics covered will include relationships with large businesses and collective efforts to deter, detect, and deal with offshore tax evasion. Special emphasis will be given to the role of tax intermediaries in tax compliance and the promotion of tax minimisation arrangements.</p>
13:00-15:00	Lunch
POLICY DIALOGUE AMONG TAX OFFICIALS	
15:00-16:30	<p>Session VII. Financing social policies</p> <p>This session will focus on political economy arguments that need to be considered in fiscal (tax and expenditure) reforms. It will also discuss the role of local taxes, taxes on commodities and environmental taxation in financing social policies.</p>
16:30-17:00	<p>Session VIII. Next steps</p> <p>In this session all participants will have the opportunity to discuss the priority topics that they would like to be covered in the 2014 LAC Tax Policy Forum.</p>
17:00-17:30	Coffee break
CLOSING REMARKS	
17:30-18:00	Closing remarks