



DRAFT AGENDA

**LAC FISCAL INITIATIVE**

# 8<sup>th</sup> LAC FISCAL POLICY FORUM:

*TAX POLICY FOR SUSTAINABLE PUBLIC  
FINANCES AND DIGITALISATION*

**26-27 September 2018**

Crowne Plaza Hotel, Av. George Washington No. 218  
Santo Domingo, Dominican Republic



**8th LAC Fiscal Forum 2018**  
**Tax policy for sustainable public finances and digitalisation**  
**Santo Domingo, Dominican Republic**  
**26-27 September 2018**

The LAC Fiscal Forum offers a platform to countries to share experiences and discuss recent trends, challenges and fiscal reforms in their country. Countries are therefore kindly invited to give a country presentation in one or several sessions included in the agenda. Countries are also invited to present their country perspectives on the topics of session 6 as input to a roundtable discussion. Please inform the OECD ([Wanda.MONTEROCUELLO@oecd.org](mailto:Wanda.MONTEROCUELLO@oecd.org) and [Bert.BRYS@oecd.org](mailto:Bert.BRYS@oecd.org)) in advance of the meeting. Thank you!

**8:30 - 9:00**     *Registration*

**9:00 - 9:30**     *Opening remarks*

***Welcome session***

- Isidoro Santana, *Minister of Economy, Planning and Development, Dominican Republic*
- Grace Pérez-Navarro, *Deputy Director of the OECD's Centre for Tax Policy and Administration*
- Miguel Coronado Hunter, *Representative, Inter-American Development Bank (IDB)*

**9:30 - 10:00**     *Session 1. Fiscal policy and inclusive growth in the Dominican Republic*

***Fiscal policy and inclusive growth in the Dominican Republic***, Jose Luis Actis,  
*Economic advisor of the Ministry of Finance, Dominican Republic*

Questions & Answers

**10:00 - 11:00** *Session 2. Fiscal adjustment in the LAC region: building on the good times that lie ahead*

*After a growth slowdown, the LAC region has turned the corner and resumed an increasing growth path. However, the fragile fiscal situation of most LAC countries continues to be the main macroeconomic concern. Fiscal adjustments might lead to long-run gains at the expense of short-run costs. The economic upswing seems the right moment to aim for long-term growth. How to make such policies happen remains a challenging issue, however.*

- “Fiscal consolidations and the role of fiscal multipliers”, Fernando Blanco, *World Bank*
- “Tax revenues trends in LAC countries and the Global Revenue Statistics Database”, Alexander Pick, *OECD*
- *Country presentations*
  - “Reforming the public administration for better public spending and transparency: the Spanish experience”, Antoinette Musliek, *Finance Advisor at the Embassy of Spain in Brazil*

Moderator: Bert Brys, *OECD*

**11:00 - 11:15** *Coffee break*

**11:15 - 12:30** *Session 3. Financing for sustainable development*

*This session reviews the evolution of fiscal policy over the past three decades and the future challenges posted by the implementation of the 2030 Agenda for Sustainable Development.*

- “Fiscal Panorama of Latin America and the Caribbean 2018: public policy challenges in the framework of the 2030 Agenda”, Alberto Arenas, *CEPAL*
- “Public Expenditure in LAC”, Martin Ardanaz, *IDB*
- “Tax policies for inclusive growth in a changing world,” Bert Brys, *OECD*
- *Country presentations*
  - “Financing for sustainable development”, Pablo Blanco, *Guatemala*

Moderator: Alexander Pick, *OECD*

**12:30 - 14:00** Lunch break

**14:00 - 16:00** Session 4. Tax morale and fiscal accountability

*This session introduces recent work on tax morale as a driver of tax revenue collection.*

- “Tax morale”, Alexander Pick, *OECD*
- *Country presentations*
  - “Prisma Fiscal”, David Rebelo Athayde, *head of Investor Relations Office, Brazil*
  - “Tax morale, compliance and taxpayers’ perceptions”, Sarah Sanchis, *Dominican Republic Tax Authorities (DGII), Dominican Republic*
  - “The role of tax morale”, Natalia Acosta, *Ministry of Economy and Finance, Uruguay*

Moderator: Marcio Verdi, *CIAT*

**16:00 - 16:30** Coffee break

**16:30 - 17:30** Session 5. Environmental tax policy in OECD and LAC countries: an update

*This session will provide an update on recent environmental tax policy in OECD and LAC countries.*

- “Environmental tax policy: an update of the OECD’s work”, Bert Brys, *OECD*
- *Country presentations*
  - “Environmental tax policy: the Jamaica Experience”, Pamella C. Folkes, *Deputy Financial Secretary, Ministry of Finance and the Public Service, Jamaica*

Moderator: Alberto Arenas, *CEPAL*

## Day 2

### 09:00 - 10:30 Session 6. International trends in tax policy

***A review of the recent changes and trends in tax policy in the OECD and LAC. Focus on the recent US tax reform and the implications for tax policy in LAC countries.***

- “Tax policy reforms 2018: OECD and selected partner economies”, Bert Brys, *OECD*
- “The US tax reform: implications for the LAC region”, Alberto Barreix, *IDB*
- *Roundtable discussion of the US tax reform and the implications for tax policy in LAC countries*

Moderator: José Luis Trejo, *Deputy Director Tax Policy, Ministry of Finance, Mexico*

### 10:30 - 11:00 Coffee break

### 11:00 - 12:30 Session 7. Taxation in an increasingly digital world

***Session 7 is split into four parts. Part I focuses on the direct tax challenges arising from digitalisation and the potential implications for the existing international tax framework. Part II will focus on the tax administration and the challenges and opportunities that digitalisation brings. Part III will focus on the VAT and the digital economy and Part IV will focus on the taxation of non-standard work in the digital economy.***

#### Part I

- “Tax challenges arising from digitalisation - interim report 2018”, Grace Pérez-Navarro, *OECD*
- Country presentations
  - “Direct taxation in the digital economy”, Sandro de Vargas Serpa, *Brazilian Revenue Office, Brazil*
  - “Taxing revenues in the digital economy”, Fernando Serra, *Ministry of Economy and Finance, Uruguay*

## Part II

- “Opportunities and challenges for tax administrations from digitalisation”, *CIAT*
- “The opportunities of modern technologies for levying recurrent taxes on immovable property”, Juan Pablo Jimenez, *CEPAL*
- “Electronic invoicing in Latin America”, Alberto Barreix, *IDB*
- Country presentations
  - “Moving towards tax administration 4.0 in Buenos Aires”, Demian Tujsnaider, *Argentina*
  - “Electronic invoicing”, Ana Julia Sierra, *Dominican Republic Tax Authorities (DGII), Dominican Republic*

Moderator: Fernando Blanco, *World Bank*

**12:30 - 14:00** *Lunch break*

**14:00 - 16:00** *Session 7. Taxation in an increasingly digital world (continued)*

## Part III

- “VAT and the digital economy”, Bert Brys, *OECD*
- *Country presentations and discussion of the challenges which LAC countries are facing*
  - “Indirect taxes in the digital economy”, Fernando Serra, *Ministry of Economy and Finance, Uruguay*

## Part IV

- “LAC Taxing Wages and the taxation of non-standard work”, Bert Brys, *OECD*
- *Country roundtable and discussion of the challenges which LAC countries are facing*

Moderator: Wanda Montero Cuello, *OECD*

**16:00 - 16:30** *Closing Session*

*Debate on the topics for the 2019 Forum Agenda*

*Closing remarks*