

# LAC

## 9th Fiscal Policy Forum



## 9<sup>th</sup> LAC FISCAL FORUM 2019

### Taxation and digitalisation

5 – 6 November 2019  
Lima, Peru

Venue: Hilton Hotel

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. Please inform the OECD ([Ana.RODRIGUEZ-CALDERON@oecd.org](mailto:Ana.RODRIGUEZ-CALDERON@oecd.org) and [Bert.BRYS@oecd.org](mailto:Bert.BRYS@oecd.org) on copy) in advance of the meeting. Thank you!

### DAY 1

8:30 – 9:00	<b>Registration</b>
9:00 – 9:45	<b>Opening Remarks</b> <ul style="list-style-type: none"><li>• Minister of Finance, Mr. Carlos Oliva, Peru</li><li>• Federico Bonaglia, Deputy Director of the OECD Development Centre</li><li>• Viviana Caro, Representative of IDB in Peru</li></ul>

9:45 – 10:45	<p><b><i>Fiscal policy in Peru: achievements and challenges ahead</i></b></p> <p>Peru country presentation, followed by a Q&amp;A</p>
10:45 – 11:15	<i>Coffee break</i>
11:15 – 13:00	<p><b><i>Fiscal policy and trends in the LAC region</i></b></p> <ul style="list-style-type: none"> <li>• Fiscal Panorama of Latin America and the Caribbean, 2019 – ECLAC (30 mins)</li> <li>• Recent trends on tax collection, tax expenditures, and tax administration – CIAT and OECD (30 mins)</li> <li>• Country presentations</li> </ul> <p>Moderator (tbc)</p>
13:00 – 14:30	<i>Lunch break</i>
14:30 – 16:00	<p><b><i>Panel on the tax challenges arising from digitalisation of the economy</i></b></p> <ul style="list-style-type: none"> <li>• The road map for resolving the tax challenges – OECD (45 - 60 mins)</li> </ul> <p>Pillar One: Revised nexus and profit allocation rules</p> <p>Pillar Two: Global anti-base erosion proposal</p> <ul style="list-style-type: none"> <li>• Comments &amp; technical discussion – Forum participants</li> </ul> <p>Moderator: tbc</p>
16:00 – 16:30	<i>Coffee break</i>
16:30 – 17:30	<p><b><i>Panel on the tax challenges arising from digitalisation of the economy (cont'd)</i></b></p> <ul style="list-style-type: none"> <li>• Overview of LAC country engagement at the policy level – IDB (20 mins)</li> <li>• Opinions of participant countries.</li> <li>• Economic analysis and impact assessment – OECD (20 mins)</li> <li>• Round-up – Session moderator</li> </ul>

## DAY 2

09:00 – 11:00	<p><b><i>Panel on VAT and the digitalisation of the economy</i></b></p> <ul style="list-style-type: none"> <li>• Meeting the challenges of collecting VAT/GST on digital trade in goods and services – OECD (30 mins)</li> <li>• Country experiences with the implementation of VAT on cross-border transactions (goods and services):</li> <li>• Presentation on the VAT LAC Toolkit – OECD</li> </ul> <p>Moderator (tbc)</p>
11:00 – 11:30	<p><i>Coffee break</i></p>
11:30 – 13:00	<p><b><i>Impact of increasing tax transparency and exchange of information on cross-border activity</i></b></p> <ul style="list-style-type: none"> <li>• Assessing the impact of exchange of information – OECD (30 mins) <ul style="list-style-type: none"> <li>• Using bank deposit data to assess the impact of exchange of information</li> <li>• The use of CbCR for statistical and economic analysis</li> </ul> </li> <li>• Roundtable discussion &amp; country presentations</li> </ul> <p>How do countries use the EOI and CbCR data?; what are the (realised or potential) tax revenue gains; tax policy implications of EOI and CbCR?</p> <p>Moderator (tbc)</p>
13:00 – 14:30	<p><i>Lunch break</i></p>
14:30 – 16:00	<p><b><i>Strengthening fiscal policy in the LAC region</i></b></p> <ul style="list-style-type: none"> <li>• Tax morale and fiscal policy in the LAC region – OECD (30 mins)</li> <li>• Options to strengthen public revenue in the LAC region – ECLAC (30 mins)</li> <li>• Resilient Fiscal Rules in Latin America – IDB (30 mins)</li> </ul>

16:00 – 16:30

***Closing Session***

- *Debate on the topics for the 2020 Forum*
- *Closing remarks*

Federico Bonaglia, Deputy Director of the OECD Development Centre