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Deutsches Institut für
Entwicklungspolitik



German Development
Institute

6th International Workshop on

Domestic Revenue Mobilisation in Developing Countries

„The Role of International Cooperation in Tax Matters“

Bonn, 28-29 November 2017



6th International Workshop on Domestic Revenue Mobilisation in Developing Countries

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German Development Institute / Deutsches Institut für Entwicklungspolitik (DIE)

Financed by the Federal Ministry for Economic Cooperation and Development (BMZ)

Recent years have seen important progress in international tax cooperation. Fuelled by government revenue needs after the world economic crisis in 2009 and by public outrage following a series of reports on worldwide tax avoidance and tax fraud, many governments have agreed upon exchanging information and closing regulatory loopholes in their bilateral relations. Today, states cooperate in the drafting and implementation of international standards on the automatic exchange of information, country-by-country reporting of international companies, transfers pricing guidelines, the reform of double taxation agreements and other treaties, the disclosure of the beneficial ownership of assets, the identification and recovery of stolen assets and the introduction of a common corporate tax base.

Many features of the emerging international tax regime are initiated or set up by clubs, such as the G20, the OECD and the EU. They often meet with considerable resistance by individual states determined to defend their tax bases or their business model as hubs in the international financial system. Implementation is largely taking place in form of bilateral agreements. It is still an open question whether or not the pace and scope of reforms will suffice to end widespread practices of tax avoidance and evasion.

From a development perspective, implementing the new rules and standards represents a major challenge to governments and public administrations of poorer and less capable states in particular. These are, however, the very same states that suffer most from tax avoidance and the illicit outflow of capital – at least if measured against per-capita income and public revenue. The 6th International Workshop on Domestic Revenue Mobilisation will discuss pathways of reform and policy options for strengthening domestic revenue mobilization in developing countries through improved international cooperation in tax matters.

Agenda

Tuesday 28 November

09:30– 10:15 **Welcome**

Julia Leininger, Head of Department "Governance, Statehood, Security", DIE

Opening Address

Daniel Kempken, Head of Division "Governance; Democracy; Rule of Law", BMZ

Introduction

Christian von Haldenwang, DIE

10:15 – 11:15 **(1) Pathways to strengthening international tax governance**

Chair: Mark Hallerberg, Hertie School of Governance

BEPS implementation by developing countries - experiences, needs & challenges

Jan J.P. de Goede & Carlos Gutierrez Puente, IBFD

Pathways to international tax governance: Has the German G20 presidency made a difference?

Jakob Schwab & Christian von Haldenwang, DIE

Discussant: Maya Forstater, Center for Global Development

11:15 – 11:45 **Coffee break**

11:45 – 13:15 **(2) Tax coordination and tax certainty**

Chair: Carlos Frederico Coelho, BRICS Policy Center

Tax certainty

James Stewart & Sol Picciotto, BEPS Monitoring Group

The effects of tax coordination on tax revenue mobilization in the West African Economic and Monetary Union (WAEMU)

Maimouna Diakit , Jean-Fran ois Brun & Souleymane Diarra, CERDI, Universit  Clermont Auvergne

Exploring safe harbour regime as a simplification measure- an African perspective

Alexander Ezenagu, ICTD / McGill University

Discussant: Nara Monkam, ATAF

13:15 – 14:30 **Lunch Break**

14:30 – 15:45 **(3) Tax expenditure**

Chair: Hannah Schmelzer (BMZ)

The political economy of tax expenditures assessment in a poor institutional context: case of Chad

Jean-Fran ois Brun & G rard Chambas, CERDI / FERDI

Do particularistic political institutions affect tax neutrality in Latin America?

Mark Hallerberg, Hertie School of Governance

Discussant: Armin von Schiller, DIE

15:45 – 16:15 *Coffee break*

16:15 – 17:30 **(4) Digitalization of tax regimes**

Chair: Harald Küppers, GIZ

Taxation and digitalization

Wolfgang Büttner, Intra-European Organisation of Tax Administrations

Digital revolutions in public finance

Alpa Shah, International Monetary Fund

Discussant: Laura Seelkopf, European University Institute

18:00 – 19:00 **Keynote: International tax cooperation and development:
Unresolved issues and pathways to reform**

Allison Christians, McGill University

19:00 – 20:30 *Reception*

Wednesday 29 November

09:00 – 10:00 **(5) Taxing the digital economy**

Chair: Leandro Serrino, CIPPEC

Virtual permanent establishment

Mustapha Ndajiwo, Federal Inland Revenue Service, Nigeria

Harmonization of tax policy and e-commerce in the East Africa Community(EAC) - future possible observations and implications

Jill Juma, CUTS International

Discussant: Jakob Schwab, DIE

10:00 – 11:00 **(6) Institutions, aid and taxation in developing countries**

Chair: Martina Neuwirth, Vienna Institute for International Dialogue and Cooperation

Tax aid curse? International taxation assistance in developing countries

Laura Seelkopf, European University Institute

Party system, institutionalisation and personal income taxation

Armin von Schiller, DIE

Discussant: Pia Rattenhuber, UNU-WIDER

11:00 – 11:30 *Coffee break*

11:30 – 12:30 **(7) Pathways to international tax governance: role of research and development cooperation**

Chair: Erika Dayle Siu, University of Illinois

Tax and development cooperation: new frontiers of research and action

Maya Forstater, Center for Global Development

Strengthening DRM and fighting tax avoidance

Stefan Agné, European Commission – DEVCO

Discussant: Sol Picciotto, BEPS Monitoring Group

12:30 – 13:30 **Final Session: From Berlin to Buenos Aires**

Panel: Key lessons from the German G20 presidency, focus of the Argentinean presidency?

Daniel Kempken, BMZ

Nara Monkam, ATAF

Ben Dickinson, OECD

José Siaba Serrate, CARI, Argentina

Chair: Christian von Haldenwang, DIE

13:30 – 14:30 **Light lunch and depart**

List of participants

6th International Workshop on Domestic Revenue Mobilisation in Developing Countries
“Mobilising resources for development: The role of international cooperation in tax matters”
28-29 November 2017, Bonn
German Development Institute / Deutsches Institut für Entwicklungspolitik (DIE)

Name	Institution
Agne, Stefan	European Commission - Directorate-General Climate Action
Alemayehu, Dereje	Tax Justice Network
Brown, Edward	African Center for Economic Transformation (ACET)
Brun, Jean-François	Centre d'Etudes et de Recherches sur le Développement International (CERDI)
Büttner, Wolfgang	Intra-European Organisation of Tax Administration
Calderon Manrique, Diana	IBFD International Tax Academy
Chowdhary, Abduhl	
Christians, Allison	McGill University
Ciobanu, Christian	Overseas Development Institute (ODI)
Coelho, Carlos	Instituto de Relações Internacionais
de Goede, Jan	IBFD International Tax Academy
Diakité, Miamouna	Université Clermont Auvergne
Dickinson, Benjamin	Organisation for Economic Co-Operation and Development (OECD)
Ezenagu, Alexander (via skype)	Institute of Development Studies (IDS) at the University of Sussex
Flaspöehler, Lea	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Forstater, Maya	
Frank, Jonas	Schweizer Staatssekretariat für Wirtschaft (SECO)
Fröhling, Jasmin	Koordinatorin des International Tax Compact
Gutiérrez Puente, Carlos	IBFD International Tax Academy
Haile, Helen	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)

Hallerberg, Mark	Hertie School of Governance
Hentze, Tobias	Institut der deutschen Wirtschaft Köln e.V.
Juma, Jill (via skype)	CUTS International (Consumer Unity & Trust Society)
Kempken, Daniel	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)
Kravtsenko, Anna	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Küppers, Harald	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Kulemeka, Crispin	Ministry of Finance, Economic Planning & Development
Lammers, Tim	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Leininger, Julia	Deutsches Institut für Entwicklungspolitik (DIE)
Mehta, Krishen	
Monkam, Nara	African Tax Administration Forum (ATAF)
Mosquera, Irma	
Ndajiwo, Mustapha	Nigerian Federal Inland Revenue Service (FIRS)
Neuwirth, Martina	Vienna Institute for International Dialogue and Cooperation (vidc)
Nguyen, Maria	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)
Obenland, Wolfgang	Global Policy Forum Europe
Picciotto, Sol	Lancaster University
Randria, Tovony	
Rattenhuber, Pia	United Nations University (UNU) - World Institute for Development Economics Research of the United Nations University (UNU-WIDER)
Redonda, Agustin	
Reese, Maria	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Sadiq, Kerrie	Queensland University of Technology (QUT)

Salm, Marco	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Schmelzer, Hannah	BMZ Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung
Schuppert, Christiane	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
Schwab, Jakob	Deutsches Institut für Entwicklungspolitik (DIE)
Seelkopf, Laura	European University Institute
Serrino, Leandro	Centro de Implementación de Políticas Públicas para la Equidad y el Crecimiento (CIPPEC)
Shah, Alpa	International Monetary Fund (IMF)
Siaba Serrate, José	Consejo Argentino para las Relaciones Internacionales (CARI)
Siu, Erika	
Stead, Joseph	Organisation for Economic Co-Operation and Development (OECD)
Steel, Iain	Overseas Development Institute (ODI)
Stewart, James	University of Dublin
Ungerer, Michaela	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ)
von Haldenwang, Christian	Deutsches Institut für Entwicklungspolitik (DIE)
von Schiller Calle, Armin	Deutsches Institut für Entwicklungspolitik (DIE)

Your directions to the German Development Institute /
Deutsches Institut für Entwicklungspolitik (DIE)

Tulpenfeld 6
53113 Bonn (Germany)

Google map: <http://g.co/maps/5ehk3>

From Bonn Central Station (*Hauptbahnhof*):

Take the U-Bahn (Subway) U 16 / U 63 or U 66 towards "Bad Honnef / Bad Godesberg" and get off at the station "Heussallee / Museumsmeile". You may buy your ticket at vending machines either at the Station or on board (choose ticket type 1b; 2.80 Euro, coins only). At Heussallee Station, follow the signs towards the Heussallee exit. After coming up the escalator, walk straight ahead for about 50 m and turn right onto the footpath towards the "Tulpenfeld" office complex. Follow the signs across Tulpenfeld to the building of DIE at Tulpenfeld 6.

