

IMF-ADB Seminar on Medium-Term Revenue Strategy and Related Issues
(December 1 and 2, 2017, ADB Headquarters, Manila, Philippines)
Program (as of November 27, 2017,)

Day 1: December 1, Friday

Time	Remarks
9:00AM–9:30AM	Registration
Opening Ceremony	
9:30AM–9:40AM	Opening Address –Mr. Sumi, Director, IMF Regional Office for Asia and the Pacific
9:40AM–9:50AM	Welcome Address –Ms. Leung, Director General, Sustainable Development and Climate Change Department, ADB
9:50AM–10:20AM	<p>Recent Fiscal Developments and Revenue Trends in Asia</p> <p>This session will start with a snapshot of the latest fiscal developments in the world, and then present revenue trends in Asian countries. The presentation will include cross-country and chronicle data on tax-to-GDP ratio, composition of tax revenue by major tax type, efficiency of major taxes.</p> <p><i>Presentations:</i></p> <p>Mr. Nakayama (Advisor) and Ms. Matheson (Senior Economist), Fiscal Affairs Department (FAD), IMF</p>
10:20AM–10:50AM	Photo Session and Coffee Break
Medium Term Revenue Strategy	
10:50AM–11:20AM	<p>Overview of Medium Term Revenue Strategy (MTRS)</p> <p>This session will briefly introduce the concept of a medium-term revenue strategy. What is an MTRS? Where did the concept originate? Why is it different to most current approaches to revenue reform? What problems is it designed to resolve?</p> <p><i>Presentation:</i></p> <p>Mr. Nakayama and Ms. Adams (Deputy Division Chief), FAD, IMF</p>
11:20AM–12:20PM	<p>Lessons from tax reform: keys for successful reform</p> <p>During this session, selected countries will provide a short update on a successful revenue reform achieved during 2016-17, in tax policy, legal and/or administration. Presentations will include reference to specific implementation successes and challenges. Including: Was the reform part of a broader revenue strategy? How was the reform successfully prioritized and sequenced? What reform governance mechanisms were used? Were staff assigned to the reform full time? How was on-time delivery achieved?</p>

	<p><i>Presentations:</i> (20 min. each)</p> <p>Mr. Yasui, Deputy Commissioner (International Affairs), National Tax Agency, Japan</p> <p>Ms. Lyu, International Tax Department, State Administration of Taxation, China</p> <p>Mr. Modi, Member, Central Board of Direct Taxes, Revenue Department, India</p>
12:20PM–1:30PM	Lunch Break
1:30PM–2:30PM	<p>Lessons from tax reform: keys for successful reform (continued)</p> <p><i>Presentations:</i> (20 min. each)</p> <p>Mr. Sok Heng, Department of Taxpayer Service and Tax Arrears, General Department of Taxation, Cambodia</p> <p>Mr. Tunmanee Wattana, Revenue Department, Thailand</p> <p>Mr. Darkhijav, General Department of Taxation, Mongolia</p>
2:30PM – 3:15PM	<p>Core Elements of MTRS</p> <p>This session will review the four interdependent components of an MTRS: (1) Broad consensus on the level of revenue mobilization effort needed in the medium term; (2) Comprehensive set of tax system reforms to achieve the revenue goals; (3) Country commitment to implement the reform plan; and (4) Coordination and alignment of donor and technical assistance support with the plan. It will review the challenges of adopting this comprehensive strategy across government, and explore how the framework brings a disciplined and unifying approach to reform planning.</p> <p>Concept, Approach</p> <p><i>Presentations:</i></p> <p>Ms. Adams and Ms. Matheson, FAD, IMF</p>
3:15PM – 3:45PM	Coffee Break
3:45PM – 5:00PM	<p>Core Elements of MTRS (continued)</p> <p><i>Presentations:</i> (20min. each)</p> <p>Mr. Sugiyarto, Fiscal Policy Agency, MOF, Indonesia</p> <p>Ms. Bre, Papua New Guinea Internal Revenue Commission,</p> <p><i>Discussions:</i></p>
6:00 PM–8:00 PM	Reception hosted by ADB

Day 2: December 2, Saturday

Time	Remarks
Tax Administration Diagnostic Assessment Tool (TADAT)	
9:00AM – 10:00AM	<p>This session will provide an overview of the TADAT framework, released for public use in November 2015, that provides an objective and standardized performance assessment of a country's tax administration system. An update will be provided on TADAT assessments being done around the world, and highlight some of the lessons learned from these completed assessments. Selected countries that have undertaken a TADAT assessment will share their experiences of the process.</p> <p><i>Presentation:</i> Ms. Adams, FAD, IMF (20 min.) Ms. Norhaslinda, Tax Research Department, Inland Revenue Board of Malaysia (20 min.)</p> <p><i>Discussions:</i></p>
Tax Policy Assessment Framework	
10:00AM–10:30AM	<p>The IMF, together with the World Bank, is developing a Tax Policy Assessment Framework (TPAF). Designed for wide public consumption, TPAF is a framework for systematic and consistent assessments of all major tax sources. The goal is to provide solid analytical basis for design of policy options, which can be used by providers of technical assistance and country officials. TPAF is designed to be user-friendly; it employs a Wikipedia-style presentation for the most rigorous tax policy content. This session will present TPAF, including its web-based interface, and demonstrate the workings of one of the TPAF modules – the Value-Added Tax (VAT).</p> <p><i>Presentation:</i> Ms. Matheson, FAD, IMF</p>
10:30AM–11:00AM	Coffee Break
Revenue Administration GAP Analysis Program (RA-GAP)	
11:00 AM–11:30 AM	<p>The IMF's RA-GAP program is a systematic evaluation of a revenue administration's operations designed to assess their effectiveness in collecting taxes, with a focus on VAT. The ultimate goal of the assessment is to be able to estimate the "tax gap". This session will explore the RA-GAP process in more detail. What is the Tax Gap? And what does an RA-GAP study provide for a tax administration?</p>

	<p>Selected countries that have undertaken a RA-GAP study will share their experiences of the process.</p> <p><i>Presentations:</i></p> <p>Mr. Nakayama, FAD, IMF (20 min.)</p> <p>Selected countries which underwent RA-GAP (10 min.)(P)</p>
International Survey on Revenue Administration (ISORA)	
11:30AM - 12:10PM	<p>ISORA is a survey of revenue administration performance-related data conducted by the IMF in collaboration with the Inter-American Center of Tax Administrations (CIAT), the Intra-European Organisation of Tax Administration (IOTA), and the Organisation for Economic Co-operation and Development (OECD). This session will provide an update on the development and expansion of ISORA, including the most recent survey for 2016 and ADB's role in the survey. It will look at the positive reasons for countries to participate in the survey and how collecting revenue administration performance and other information helps senior executives of revenue administrations manage and evaluate their administrations.</p> <p><i>Presentations:</i></p> <p>Ms. Adams, FAD, IMF and Mr. Highfield, ADB (20 min. each)</p>
12:10PM-1:30PM	Lunch Break
Digitalization and Taxation	
1:30PM-2:30PM	<p>Digitalization has vast potential for tax policy and revenue administration. Increased access to information, enhanced digital systems and greater processing capabilities will allow for reductions in the cost of tax collection and compliance and lead to new tax policy options. This session, based on FAD's latest work on digitalization revolutions in public finance, will present implications of digitalization for tax policy and revenue administration, followed by discussions on challenges for tax authorities.</p> <p><i>Presentation:</i></p> <p>Mr. Nakayama, FAD, IMF (20 min.)</p> <p><i>Discussions:</i></p>
Concluding Session	
2:30PM-2:45PM	<p><i>Summing up:</i></p> <p>Mr. Nakayama, FAD, IMF</p>