

**Workshop on Tax Policy for Domestic Resource Mobilization
and
Seminar on Property Tax Reform**
20 to 23 February 2018

Background

The Asian Development Bank, in collaboration with the ADBI, the Study Group on Asian Tax Administration and Research (SGATAR), and the Organisation for Economic Co-operation and Development (OECD) will conduct a Workshop on Tax Policy for Domestic Resource Mobilization (DRM) followed by a Seminar on Property Tax Reform, at the ADBI, Tokyo, Japan.

The workshop is a key strategic and knowledge sharing event within the ADB project, Support to ADB developing member countries (DMCs) to Combat Tax Base Erosion and Profit Shifting, which is financed by the Domestic Resource Mobilization Trust Fund administered by ADB. This project aims to help mainly member countries of SGATAR, a regional cooperation forum for tax authorities in Asia and the Pacific and a collaboration partner of ADB, implement the BEPS package, protecting their tax bases and delivering increased certainty to taxpayers. The project delivers capacity building trainings and knowledge sharing across Asia and the Pacific to support SGATAR member countries. Participation in the workshop is extended to People's Republic of China, Lao People's Democratic Republic and Myanmar and to Fiji, Samoa, Solomon Islands, Timor-Leste and Tonga.

Objective

The workshop will provide an opportunity for tax policy officials from participating countries to discuss the scope for tax policy changes to increase domestic resource mobilisation and to identify tax reform options in their own country. This will include knowledge sharing on international best practices, evidence-based policy processes, reviewing taxes which are under-utilised and monitoring tax incentives.

Methodology

The workshop will focus on the development of tax policy strategies to enhance domestic resource mobilization. The workshop will address a series of questions:

- What tax policy reforms can contribute to domestic resource mobilization in developing countries?
- What are good practices in tax policy development?
- What are the gaps in existing policy framework in terms of knowledge, skills and, processes and access to data. How can developing countries strengthen their tax policy system through the design and implementation of evidence-based tax policy reforms?
- What are the priority tax reforms for domestic resource mobilization in the participating countries and how could these reforms be sequenced and implemented?

Seminar on Property Tax Reform

A seminar on property tax reform will follow the strategic workshop. It is aimed at officials with policy responsibility for property tax. It aims to give an overview of the issues involved in reform and to review recent experiences in property tax reform in Asia and more widely and allow discussion of the challenges in countries for successful property tax reform.

Participants

Senior officials with responsibility for tax policy for domestic resource mobilization are invited to the strategic workshop.

Workshop on Tax Policy for Domestic Resource Mobilization
February 2018
Draft Program

Day 1

<i>Time</i>	<i>Activity</i>	
09:30 AM	Registration	
10:00 AM	Welcome and Introductions	<i>All participants</i>
10.15	Session 1 Overview of good practice in tax policy This session provides an overview of design concepts such as broad base, few exemptions, balance between taxes on capital and income, cost effective collection, compliance and prevention of avoidance, evasion, fraud or internal corruption.	Mr Bert Brys OECD
11:15AM	<i>Coffee/tea break</i>	
11:30 AM	Session 2 Tax Policy for DRM: challenges for the developing world This session explores the challenges for developing countries to enhance DRM through tax policies. Breakout exercise: What areas of taxation are underused in terms of raising revenue and what constraints affect policy options?	<i>Ms Sissie Fung ADB</i> <i>Participants</i>
1:00 PM	<i>Lunch</i>	
2:00 PM	Session 2 Breakout feedback	<i>Participants</i>
2:30	Session 3 Tax Policy Analysis and Evidence-based tax reform: This session describes how policy analysts can put the best available research evidence at the centre of their policy development projects. It also shows how policy analysis can be supported by using comparative revenue statistics and other analytical tools	<i>Ms Michelle Harding OECD</i>
3:30 PM	<i>coffee/tea break</i>	
3:45 PM	Session 4 Broadening the tax base This session promotes discussion of the revenue gains that can be achieved and the policy options that can be realised by broadening the tax base and the taxpayer population. Examples will draw on VAT/GST and Personal Income Tax	<i>Mr Bert Brys</i>
4:15 PM	Session 5 Monitoring tax incentives This session focuses on the scope for revenue saving from removing tax incentives which are no longer effective and describes how to measure and assess the impact of tax incentives.	<i>Ms Michelle Harding</i>
5:30 PM	Close for day	

Day 2

Time	Activity	Suggested Speaker
09:00 AM	Session 6 Taxes on Property and Capital Taxes on property and capital have significant scope for increasing revenues in the Asian region. There is interest in the region in reforming recurrent taxes on immovable property.	Ms Sissie Fung
10.00	Session 7 Other taxes This session will feature short case studies in environmental tax and sin taxes such as tobacco, alcohol and sugar	Participants - tba
11:00AM	Coffee/tea break	
11:20 AM	Session 8 Developing a strategic plan for DRM This session will feature a case study from Papua New Guinea followed by consideration of the following: What are the priority DRM reforms for the participating countries and how should these reforms be sequenced and implemented?	Mr Brian McAuley PNG participant tba
12.00	Break out session	
1:00 PM	Lunch	
2:00 PM	Session 8 Developing a strategic plan for DRM-Continued Report back and group discussion Presentations by all countries	All participants
3:30 PM	coffee/tea break	
3:45 PM	Session 9 Tax policy capability What improvements are needed to tax policy skills and knowledge in the tax policy unit? How can the policy formulation process be strengthened to achieve better policies and better implementation? What information systems providing essential data and statistics are required?	Bert Brys
4:30 PM	Session 10 Identifying the capacity development needs	Michelle Harding
5:30 PM	Close for day	

Day 3

<i>Time</i>	<i>Activity</i>	<i>Suggested Speaker</i>
09:00 AM	<p>Session 11 Support from international community How to access support. OECD provides seminars and support on a wide range of tax policy issues including revenue statistics and tax incentives and carries out country reviews of tax policy to provide an independent comprehensive and comparative assessment with concrete recommendations for tax policy reform.</p> <p>Other support is available from IMF, World Bank and UNDP.</p> <p>ADB can provide country specific as well as regional technical assistance for tax policy and administration to improve domestic resource mobilisation</p>	Yuji Miyaki, ADB
10:30 AM	<p>Session 12 ADB Technical Assistance proposal for regional support on property tax reform</p>	Brian McAuley
11:15AM	Coffee/tea break	
11:30 AM	<p>Session 13 Reports and updates</p> <ul style="list-style-type: none"> - Project activities and workshops for support over next 12 months - A forward look at ADB work on tax 	Yuji Miyaki
12:30	<p>Closure of workshop Lunch</p> <p style="text-align: center;">Seminar on Property Tax Reform in Asia</p>	
2:00 PM	<p>Introduction: Overview of taxes on property Recurrent taxes on immovable property are the main focus of this seminar but these need to be seen in the context of other taxes on property and capital such as tax on income from property and on savings income as well as inheritance and gift taxes, property transaction taxes and taxes on some measure on net wealth.</p> <p>Session 1 Key concepts and benefits of recurrent property taxes Tax base, valuation and tax rate. Efficiency, link to public services received, economic impact, revenue mobilization potential, etc.</p>	
3:30 PM	coffee/tea break	
3:45 PM	<p>Session 2 Country presentations on current situation</p>	
4.30PM	<p>Session 3 Revenue performance of property taxes Overview of revenue statistics of property taxes and what can be learned.</p>	
5:30 PM	<p>Close for the day</p>	

Day 4

<i>Time</i>	<i>Activity</i>	<i>Suggested Speaker</i>
09:00 AM	Session 4 International Comparisons of property tax design A review of international practice in relation to property tax reform	
10:00 AM	Case study presentation by Japan Session 5 Strategies for improved property tax performance in developing countries <ul style="list-style-type: none">- policy reform: optimising revenue by curbing tax incentives and monitoring the effectiveness of tax exemptions- developing effective and regular valuation system- administrative reform: investing in sustainable administrative system, 'fiscal cadastre' maintenance, capacity building- public acceptance: building political and stakeholder support	
11:00 AM	Coffee/tea break	
11:15 AM	Session 6 Implementing reform of property taxes Country experiences on property tax reform. How can the positive experiences be promoted and challenges mitigated? Case studies Presentation by Thailand Presentation by Ireland Presentation by Australia	
1.00 PM	Lunch	
2.00 PM	Session 7 Strategies to successful property tax reform <ul style="list-style-type: none">- breakout session Evidence-base analysis, policy design, administrative reform, phase-in mechanisms, political will and taxpayer support, etc.	
3.00 PM	Report back	
3.30 PM	Coffee/tea break	
3.45 PM	Session 8 Summary of workshop and survey of resources for further knowledge, training and technical support	
4.15 PM	Concluding round-table discussion and questions from participants	

5.00 PM

Closure of workshop

DRAFT