

Revenue Administration in Latin America and the Caribbean

Wednesday, March 12, 2014

9:00AM – 1:00PM

World Bank Group (WBG) - J Building (701 18th St NW), Room J 1-050 (*Auditorium on the J Lobby level*)

Opening Remarks (9:00AM)

- Najy Benhassine – Manager, Business Regulation – Investment Climate, WBG
- Raúl Félix Junquera-Varela – Senior Public Finance Specialist, LAC Region, WBG
- Rose Rakas – Director, Office of Regional Sustainable Development, Bureau for Latin America and the Caribbean, USAID

Panel 1 (9:30AM-11:00AM)

“Key Challenges to Sustainable Tax Revenue Generation in LAC”

This session will focus on the linkages between taxation and economic growth, social development, and governance to better understand them in the context of the political process. It will also discuss the need for tax reforms to consider a close alignment of tax policy design with the administration of tax laws and regulations to be effective in mobilizing sustainable resources. Panelists will explore reasons for low revenue performance in some LAC countries and key capacity constraints.

Chair: Rodolfo Bravo Bustos, Deputy Director of Studies, Internal Revenue Service (SII), Chile

- Munawer Khwaja – Lead Specialist, Tax Policy and Revenue Administration, WBG
- Fernando Velayos – Fiscal and Municipal Development Lead Economist, IADB
- Katherine Baer – Division Chief, Revenue Administration II, Fiscal Affairs Department, IMF
- Douglas Pulse – Economic Growth Advisor, Latin America and the Caribbean, USAID

Coffee Break (11:00AM-11:30AM)

Panel 2 (11:30AM-1:00PM)

“Tax-related investment climate issues in LAC”

This session will emphasize the role of business taxation in improving the business climate and building competitiveness in the LAC region. By reforming tax structures, reducing tax compliance costs, encouraging MSME development, and rationalizing tax incentives, governments can create conditions for business generation and investment at both the national and regional level.

The panel will also discuss the importance of simplification and capacity-appropriate regimes for MSMEs to help create a "culture of taxation," which is very important for the LAC region given high rates of economic informality. These reforms help regularize the rule of law, increase the size of the formal sector, and thereby promote growth and, in some instances, contribute to the generation of revenues in the medium term.

Chair: Juan Ricardo Ortega, Commissioner of Directorate of National Taxes and Customs (DIAN), Colombia

- Alvaro Quijandría – Regional Business Line Manager for LAC, Investment Climate, WBG
- Rajul Awasthi – Acting GPS, Investment Climate Tax Program, CICTI, WBG
- Ana Cebreiro – Program Leader for the Business Taxation Program in LAC (LACTAX), WBG
- Mario Hidalgo Matlock – Tax and Legal Partner, Deloitte & Touche, Costa Rica