



VAT Webinar Series

INTERNATIONAL MONETARY FUND



VAT AND SECTORAL POLICIES

February 8, 2022

8:00 A.M.–10:00 A.M. EST

Login will start at 7:30 A.M. EST via Zoom

AGENDA

08:00AM – 08:05AM

Welcome remarks.

By Ruud de Mooij, IMF.

08:05AM – 08:20AM

Presentation – “VATs and sectoral policies”

Presented by Mario Mansour, IMF.

08:20AM – 09:00AM

Panel discussions: Moderated by Ruud de Mooij, IMF.

1. **Prof. Michael Keen, University of Tokyo** – The dos and don'ts in using VAT as a sectoral policy instrument. Country practices with regard to special VAT treatment for public services and tourism. Counter arguments against this approach.
2. **Mr. Emeka Nwankwo, ATAF** – Taxation (VAT) of the construction/real estate and agricultural sectors in Africa. Key recommendations for the way forward.
3. **Prof. Sijbren Cnossen, Netherlands** – Challenges with applying VAT to the agricultural and construction/real estate sectors. “Second-best” solution that could be considered.
4. **Ms. Saowakon Meesang, Thailand** – Issues in applying the VAT to tourism. Experience with implementing VAT compliance improvement plans.

09:00AM – 09:55AM

Q&A session: Moderated by Ruud de Mooij, IMF.

09:55AM – 10:00AM

Summary of key issues and closing remarks.

Presented by Ruud de Mooij, IMF.

UPCOMING WEBINARS

Tuesday, March 22, 2022

VAT Refunds

QUESTIONS?

Email: GlobalVATWebinars@imf.org

For more information, please also visit our website at:

<https://www.imf.org/en/News/Seminars/Conferences/2020/09/01/imf-rmtf-webinar-series-on-the-vat>



FISCAL AFFAIRS



Mr. Ruud de Mooij is an assistant director in the International Monetary Fund's Fiscal Affairs Department, where he previously headed the Tax Policy Division. He has extensive experience in providing capacity development on tax policy issues in over 25 countries, including on medium-term revenue strategies. Before joining the International Monetary Fund, Mr. de Mooij was a Professor of Public Economics at Erasmus University in Rotterdam. He has published extensively on tax issues, including in the *American Economic Review* and the *Journal of Public Economics*. De Mooij is also a research fellow at the University of Oxford, the University of Bergen, ZEW in Mannheim, and member of the CESifo network in Munich.



Mr. Mario Mansour is Division Chief in the International Monetary Fund's Fiscal Affairs Department (FAD), where he oversees tax policy technical assistance and capacity building in Francophone Africa, Europe, and the Middle East and Central Asia. He has 30 years of experience in public finance, has advised on taxation in over 40 countries, and has published on a wide range of tax issues. Before joining the IMF in 2004, he was a tax analyst at the Canadian Department of Finance (1992-2001), and lead economist for a Canadian consultancy on tax reform projects in the Middle East and the Eastern Caribbean (2001-2003).



Prof. Michael Keen is Ushioda Fellow at Tokyo College, University of Tokyo, having previously been Deputy Director of the International Monetary Fund's Fiscal Affairs Department. He was awarded the Daniel M. Holland medal of the National Tax Association in 2018, is Honorary President of the International Institute of Public Finance and was awarded the CESifo-IIPF Musgrave prize in 2010. Before joining the Fund, he was Professor of Economics at the University of Essex and visiting Professor at Kyoto University. He is co-author of books on *The Modern VAT*, *the Taxation of Petroleum and Minerals*, and *Changing Customs*. Mr. Keen is also co-author, with Joel Slemrod of *Rebellion, Rascals and Revenue: Tax Follies and Wisdom Through the Ages*, a rare attempt to make tax interesting.



Mr. Emeka Nwankwo is the Programme Officer for Domestic Taxes at the African Tax Administration Forum (ATAF). He has a BSc in Economics and Development Studies, with MBA from IE Business School, Madrid, Spain. He is a Fellow of the Chartered Institute of Taxation of Nigeria and is TADAT trained. Mr. Nwankwo has revenue administration experience in tax revenue forecasting, tax rulings and advisory, tax audit review and other tax reform projects.



Prof. Sijbren Cnossen is an Academic Partner of CPB Netherlands Bureau for Economic Policy Analysis and Professor of Economics at the University of Pretoria. He has published widely on the economic effects of taxation, including tax coordination, income and corporation taxes, value-added taxes and excise duties. He has advised numerous countries on the design of their tax systems as an advisor to the IMF, World Bank, OECD, EU Commission, USAID and HIID. Prior to his academic career, Mr. Cnossen was a tax inspector in the Dutch Tax Service and served as an assistant division chief in the Fiscal Affairs Department of the International Monetary Fund.



Ms. Saowakon Meesang is the Director of the Tax Policy and Planning Division of Thailand's Revenue Department where she has led the tax policy, tax forecasting, and organizational strategic planning units. For more than 20 years, Ms. Meesang has specialized in tax policy analysis and introduced several tax reforms and key tax measures. She has overseen the implementation of important value added tax regimes including the value added tax on cross-border electronic services.