



VAT Webinar Series

INTERNATIONAL MONETARY FUND



WEBINAR 3: EQUITY, EFFICIENCY, AND ADMINISTRATION OF THE VAT

January 12, 2021

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 Michael Keen, IMF.

08:05AM – 08:20AM

Presentation – “Equity, efficiency and administration of the VAT”

Presented by Ruud de Mooij, IMF.

08:20AM – 09:00AM

Panel discussions: Moderated by Michael Keen, IMF.

1. Improving VAT efficiency and pursuing equity goals.
Sebastian James, Tax Expert, World Bank.
2. Making the VAT a progressive tax and political economy of a VAT reform.
Rita de la Feria, Chair in Tax Law, University of Leeds, United Kingdom.
3. Broadening the VAT base and key challenges in Uganda.
Moses Kaggwa, Director of Economic Affairs Department, Ministry of Finance, Planning and Economic Development, Uganda.
4. Georgia’s experience with improving VAT administration and plans for broadening the VAT base.
Lasha Khutsishvili, Vice Minister of Finance of Georgia.

09:00AM – 09:55AM

Q&A session: Moderated by Michael Keen, IMF.

09:55AM – 10:00AM

Summary of key issues and closing remarks.

Presented by Michael Keen, IMF.

BIOGRAPHY OF THE PANELISTS



Michael Keen is Deputy Director of the Fiscal Affairs Department of the IMF, where he was previously head of the Tax Policy and Tax Coordination divisions. He is a coauthor of “The Modern VAT” (2001), 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.



Ruud de Mooij is an Advisor to the Fiscal Affairs Department of the IMF, where he previously headed the Tax Policy Division. Before joining the International Monetary Fund, he 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. He 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.



Sebastian James is a Senior Economist (Tax Policy) with the Global Tax Team of the World Bank. Apart from Taxation, he has worked in cross-cutting areas on Investment Policy and Special Economic Zones. He has advised several developing countries on the design of their tax policy and tax administration. He is a former Indian Revenue Service officer and completed the International Tax Program at Harvard Law School and a master's and PhD in Public Policy from Harvard University.



Rita de la Feria is a Professor of Tax Law at the University of Leeds, and an International Research Fellow at the Oxford University Centre for Business Taxation. Her research focusses primarily on tax law and policy – particularly on the intersection between tax law and EU constitutional law, public economics, criminology and criminal justice, and more recently political science – and she has published widely on these areas. She has been providing VAT related tax policy and legal drafting advice to several governments. In 2020, she co-authored a policy brief to the G20, calling on tax reform to tackle inequality post the COVID-19 pandemic.



Moses Kaggwa is Director of the Economic Affairs Department in the Ministry of Finance, Planning and Economic Development of Uganda, where he previously served as Commissioner of the Tax Policy Department. He has a vast experience in fiscal policy, law, economics, energy, trade, investment and finance. He is the Chief negotiator for Uganda of the East African Community Common Market and has taught Revenue Law and Taxation at the Faculty of Law in Makerere University.



Lasha Khutsishvili is Vice Minister of Finance of Georgia since 2014, where he previously served as the Director General of Georgia Revenue Service. He is directly in charge of designing and implementing Tax and Customs policy, including International Tax policy of Georgia. Before joining the Ministry of Finance, he worked at Ernst & Young LLC's Tax and Legal Division. Prior to this, in 2007 he was appointed as a member of the Council of Tax Resolution at the Ministry of Finance of Georgia.

UPCOMING WEBINAR

Tuesday, March 16, 2021

Managing VAT Compliance and Administration

QUESTIONS?

Email: GlobalVAT2020@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>



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