



**THIRD REGIONAL TRAINING WORKSHOP ON
TAXATION
Brasilia, Brazil, 3 – 5 December 2002**



WORKSHOP PROGRAMME

Tuesday, 3 December 2002

8:45 – 9:00	Registration of participants
9:00 - 10:15	Opening ceremony Welcome address by Mr. Dr. Ricardo Pinheiro, IR Secretary General, Secretary of Federal Revenue, Government of Brazil Statement by Mrs. Teresa Ter-Minassian, Director, Fiscal Affairs Department, IMF Statement by Mr. Claudino Pita, Director of Strategic Planning and Studies, CIAT Statement by Mr. Suresh Shende, Interregional Advisor in Resource Mobilization, Public Finance Group, Division for Public Economics and Public Administration, Department of Economic and Social Affairs, United Nations
10:15 – 10:30	Coffee Break
10:30 –11:30	Theme No. 1: Mobilization of financial resources for economic development. Tax policy and tax reforms in developing countries. <u>Presentation</u> by Mrs. Teresa Ter-Minassian, Director, Fiscal Affairs Department, IMF and Mr. Juan Carlos Lerda, International Consultant
11:30-12:00	<u>Comments</u> by Mr. Parthasarathi Shome, Director, IMF- Singapore Regional Training Institute and Mr. Fernando Rezende, Getulio Vargas Foundation
12:00 – 1:00	<u>Practical Cases</u> by Brazil, Mexico, and Guatemala
1:00 – 1:30	Discussion: Question and Answer session on Theme No. 1
1:30 – 3:00	Lunch Break

- 3:00-3:45 **Theme No. 2** : The role and strategies of the tax administration in developing countries. Methods to promote voluntary tax compliance.
Presentation by Mr. Marcel Clément Director General, Audit Directorate, Compliance Programs Branch, CCRA Canada
- 3.45-4:30 Comments by Prof. John Evans Atta Mills, Mr. Claudino Pita, Director of Strategic Planning and Studies, CIAT.
- 4:30-4:45 Coffee Break
- 4:45-5:25 Practical Cases by Colombia
- 5:25-5:55 Discussion: Question and Answer session on Theme No.2

Wednesday, 4 December 2002

- 9:00-9:45 **Theme No. 3** : Informal economy. The special tax regime for small and micro businesses: design and implementation
Presentation by Mr. Parthasarathi Shome, Director, IMF-Singapore Regional Training Institute
- 9:45-10:30 Comments by Mrs. Teresa Ter-Minassian, Director, Fiscal Affairs Department, IMF, Ms. María Raquel Ayala Doval, Research and Training Manager, CIAT and Mr. Juan Carlos Lerda, International Consultant
- 10:30-10:45 Coffee Break
- 10:45-11:45 Practical Cases by Argentina, Brazil, Peru
- 11:45-12:30 Discussion: Question and Answer session on Theme No. 3
- 12:30-2:00 Lunch Break
- 2:00 – 2:45 **Theme No. 4** : Information technology in support of the tax administration functions and taxpayer assistance
Presentation by Mr. Pedro Luiz, General Coordinator of Technology, SRF

- 2:45 – 3:30 Comments by Mr. Antonio Seco, Information System Consultant, CIAT and Mr. Marcel Clément Director General Audit Directorate, Compliance Programs Branch, CCRA, Canada
- 3:30 – 3:45 Coffee Break
- 3:45-4:45 Practical Cases by Chile, Venezuela, Para
- 4:45-5:30 Discussion: Question and Answer session on Theme No.4

Thursday, 5 December 2002

- 9:00 –9:45 **Theme No. 5:** Improving resources and organizational structures of the tax administrations
Presentation by Prof John Evans Atta Mills
- 9:45 –10:30 Comments by Mr. Matthijis Alink, Deputy Director International Affairs, Directorate General of the Tax and Custom Adm., The Netherlands and Mr. Fernando Rezende, Getulio Vargas Foundation
- 10:30-10:45 Coffee Break
- 10:45-11:45 Practical Cases by Jamaica and Bolivia
- 11:45-12:30 Discussion: Question and Answer Session on Theme No. 5
- 12:30-2:00 Lunch Break
- 2:00 –3:00 Plenary session
Presentation of Certificates to participants.
Closing remarks by Mr. Everardo Maciel, General Secretary of Federal Revenue, Government of Brazil, Mr. Claudino Pita, Director of Strategic Planning and Studies, CIAT, and Mr. Suresh Shende, Interregional Advisor in Resource Mobilization, UN/DESA.
Closure of the Workshop