

DAY 1: Thursday 2nd December

Session 1. Chair: Ruud de Mooij, IMF

EST: 09:00 - 09:15
GMT: 14:00 - 14:15

Welcome (IMF/TARC)
Vitor Gaspar, IMF
Christos Kotsogiannis, TARC

Taxation and Recovery During COVID-19: Lessons

EST: 09:15 - 09:45
GMT: 14:15 - 14:45

Giulia Mascagni, ICTD

The Tax Side of the Pandemic: Compliance Shifts, Tax Relief, and Options to Fund Recovery in Rwanda

Mascagni, G (ICTD); Santoro, F (ICTD)

Discussant: Rebecca Sparkman (IMF); Q&A

EST: 09:45 - 10:15
GMT: 14:45 - 15:15

Alessandro Di Nola, University of Konstanz

Rescue Policies for Small Businesses in the COVID-19 Recession

Di Nola, A (University of Konstanz); Kaas, L (Goethe University Frankfurt); Wagn, H (University of Konstanz)

Discussant: Jean-Francois Wen (IMF); Q&A



Giulia
Mascagni



Alessandro
Di Nola



Gabriel
Tourek



Alexander
Klemm

BREAK:

EST 10:15 - 10:30
GMT 15:15 - 15:30

EST: 10:30 - 11:00
GMT: 15:30 - 16:00

Gabriel Tourek, University of Pittsburgh

Impacts of COVID-19 on Firms in Access to Inputs and Final Sales is Likely to Impact VAT Enforcement and Revenues

Discussant: Eric Hutton (IMF); Q&A

EST: 11:00 - 11:30
GMT: 16:00 - 16:30

Alexander Klemm, IMF

Pandemic and Progressivity

Klemm, A (IMF); Mauro, P (IMF)

Q&A



IMF (Fiscal Affairs Department)
and TARC Conference
**Tax Administration and Tax Policy
Responses to COVID-19**
Programme



BREAK: EST 11:30 - 11:40 / GMT 16:30 - 16:40

Session 2. Chair: Vitor Gaspar, IMF

EST: 11:40 – 12:20
GMT: 16:40 – 17:20

Plenary Lecture

Speaker: Sir Tim Besley, London School of Economics

State Capacity and the Role of Government During a Pandemic

EST: 12:20 – 13:00
GMT: 17:20 – 18:00

Round Table Discussion

Tax Policy During and After the Pandemic: Opportunities and Challenges

Chair: Vitor Gaspar

Panelists:

Sir Tim Besley (*London School of Economics*)

Michael Keen (*University of Tokyo*)

Joel Slemrod (*University of Michigan*)

Rhoda Weeks-Brown (*Legal Department, IMF*)



Vitor
Gaspar



Tim
Besley



Rhoda
Weeks-Brown



Michael
Keen



Joel
Slemrod

DAY 2: Friday 3rd December

Session 1. Chair: Christos Kotsogiannis, TARC

- EST: 09:00 – 09:05
GMT: 14:00 – 14:05

Welcome
Andrew Masters, IMF
Tax Administration during COVID-19: Lessons
- EST: 09:05 – 09:35
GMT: 14:05 – 14:35

Plenary Lecture
Speaker: Edward Kieswetter, Commissioner, South African Revenue Services
Tax Administration and the Pandemic: The South African Experience
- EST: 09:35 – 10:05
GMT: 14:35 – 15:05

Oyebola Okunogbe, World Bank
Opportunities and Challenges of Digitization for Tax Administration during COVID-19
Discussant: Andja Komso (IMF); Q&A
- EST: 10:05 – 10:35
GMT: 15:05 – 15:35

Matthias Kasper, University of Vienna
Audits, Audit Effectiveness and Post-Audit Tax Compliance
Kasper, M (University of Vienna); Alm, J (Tulane University)
Discussant: Miguel Fonseca (TARC); Q&A
- EST: 10:35 – 11:05
GMT: 15:35 – 16:05

Christos Kotsogiannis, TARC
Do Tax Audits have a Dynamic Impact? Evidence from Corporate Income Tax Administrative Data
Kotsogiannis, C (TARC); Salvadori, L (TARC); Karangwa, J (Rwanda Revenue Authority); Mukamana, T (Rwanda Revenue Authority)
Discussant: Elizabeth Gavin (IMF); Q&A



Edward
Kieswetter



Oyebola
Okunogbe



Matthias
Kasper



Christos
Kotsogiannis

BREAK: EST 11:05 - 11:15 / GMT 16:05 - 16:15

Session 2. Chair: Nigar Hashimzade, TARC

Tax Administration and Digitalisation

EST: 11:15 – 11:45
GMT: 16:15 – 16:45

Plenary Lecture

Speaker: Rivo Reitmann, Deputy Director General, Tax and Customs Board, Republic of Estonia

Tax Administration and Digitalization: The Estonian Experience

EST: 11:45– 12:15
GMT: 16:45 – 17:15

Nadine Riedel, University of Münster

What You Do (and What You Don't) Get When Expanding the Net – Evidence from Forced Taxpayer Registrations in South Africa

Riedel, N (University of Münster); Lediga, C (University of Bochum); Strohmaier, K (University of Tübingen)

Discussant: Kenneth Tester (TARC); Q&A

EST: 12:15 – 12:45
GMT: 17:15– 17:45

John Bevacqua, Monash University Business School

Reflections on 'Digital by Default' Approaches to Tax Administration in Light of the COVID-19 Pandemic

Bevacqua, J (Monash University Business School)

Discussant: Wei Cui (University of British Columbia); Q&A



Rivo
Reitmann



Nadine
Riedel



John
Bevacqua

BREAK: EST 12:45 - 13:00 / GMT 17:45 - 18:00

Session 3. Chair: Matthew Rablen, TARC

EST: 13:00 - 13:30
GMT: 18:00 - 18:30

Plenary Lecture

Speaker: Modeste Mopa, Director General of Taxes, Cameroon

Tax Administration: Opportunities and Challenges from a Cameroonian Perspective



IMF (Fiscal Affairs Department)
and TARC Conference
Tax Administration and Tax Policy
Responses to COVID-19
Programme



Session 3. Cont.....

EST: 13:30 – 14:15
GMT: 18:30 – 19:15

Round Table Discussion

Chair: Debra Adams, IMF

Panelists:

Modeste Mopa (Director General of Taxes, Cameroon)

Rivo Reitmann (Deputy Director General, Tax and Customs Board, Republic of Estonia)

Edward Kieswetter (Commissioner, South African Revenue Services)

Jimena Acedo (Technical Assistance Advisor, TADAT, IMF)

Andy Morrison (Director, National Audit Office, UK)

Tax Administration Policy During and After the Pandemic: Opportunities and Challenges



Debra
Adams



Modeste
Mopa



Rivo
Reitmann



Edward
Kieswetter



Jimena
Acedo



Andy
Morrison

ADDITIONAL INFORMATION:

The conference will take place on **Zoom Webinar** - for security reasons, you must have a Zoom account to be able to join the conference. There will be one link per day.

Questions can be asked by using the chat box in Zoom - the chair will manage the queue and read out questions at the end of the presentation.