

## 4th ITD Global Conference on 'Tax and Inequality'

**India, 7-9 December 2011**

### - Revised Draft Conference Agenda -

(version: 03 October 2011)

#### Day 0 - Tuesday, 6 December 2011

<b>19:00</b>	<b>WELCOME RECEPTION – Hotel Le Meridien</b>
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#### Day 1 - Wednesday, 7 December 2011

<b>10:00-10:30</b>	<b>I. CONFERENCE OPENING – Vigyan Bhawan Conference Centre, Main Hall</b>
	<ul style="list-style-type: none"> <li>Pranab Mukharjee – Finance Minister, India</li> <li>Min Zhu – Deputy Managing Director, IMF</li> </ul>
<b>10:30-12:00</b>	<b>II. INEQUALITY: MAIN TRENDS AND CHALLENGES – Vigyan Bhawan Conference Centre, Main Hall</b>
	<p>The opening session will review trends in poverty and inequality, outline the drivers behind these trends, and the intense fiscal constraints countries that many countries face in coming years. It will cover:</p> <ul style="list-style-type: none"> <li>Globalisation trends and their impact on inequality within and between countries</li> <li>Fiscal pressures facing developed and developing countries</li> <li>Sharing the benefits of growth – national trends and regional differences</li> </ul>
<b>12:00-12:30</b>	<b>Coffee Break and PRESS CONFERENCE</b>
<b>12:30-14:00</b>	<b>III. TAXES AND INEQUALITY – Vigyan Bhawan Conference Centre, Main Hall</b>
	<p>In this session the speakers will give an overview of the main tax issues that impact on inequality that will be discussed during the course of the conference, and are also addressed in the conference background paper.</p> <ul style="list-style-type: none"> <li>Tax structure and inequality: impact of variations in the former on the latter</li> <li>Incidence questions</li> <li>Tax and growth</li> <li>Regional differences</li> <li>Differences across country income levels</li> <li>Consumption taxes versus direct taxes—evidence on distributional impacts</li> <li>Administration in support of equality</li> <li>Taxation and aid dependence</li> <li>Gender, skills, age, inequality and taxation</li> </ul>
<b>14:00-15:00</b>	<b>Lunch Break</b>
<b>15:00-16:15</b>	<b>IV. INCOME TAXES AND INEQUALITY: REGIONAL EXPERIENCES – Vigyan Bhawan Conference Centre, Main Hall</b>
	<p>This session will look at recent changes in inequality trends in different regions and the extent to which tax was a driver of change and/or has responded to these changes. It will pay particular attention to why the Latin American experience has been so different from that of other countries and regions at similar (varying) levels of development.</p> <ul style="list-style-type: none"> <li>Further issues for discussion will include:</li> <li>Do progressive rate schedules work to reduce inequality? How?</li> <li>Are differences in the structural characteristics of economies important in determining the mix of direct and indirect taxes?</li> <li>Distinguishing between labour and capital income; types of capital income</li> <li>Corporate income tax—what is its incidence? Impact of taxation of multinationals on inequality?</li> <li>Real impact of exemptions and incentives on equity</li> </ul>
<b>16:15-16:45</b>	<b>Coffee Break</b>

<b>16:45-18:00</b>	<b>V. PARALLEL SESSION – Vigyan Bhawan Conference Centre, Rooms 5 and 6</b>	
	<b>Session 1: CONSUMPTION TAXATION AND INEQUALITY</b> This session will look at the distributional issues around VAT and excises: <ul style="list-style-type: none"> <li>▪ Is rate differentiation warranted in developing countries where transfers are harder to provide via other government bodies? Is an effective method of redistributing income?</li> <li>▪ Excises: alcohol, tobacco, fuels - what is their tax incidence on the poor? How important are other objectives such as health and environmental issues in comparison?</li> </ul>	<b>SESSION 2: TAXATION OF SMALL BUSINESS AND FAIRNESS</b> Topics in this session will cover: <ul style="list-style-type: none"> <li>▪ Dealing with small business - do solutions differ across countries, and should they?</li> <li>▪ Informality</li> <li>▪ Measuring the tax gap</li> <li>▪ Taxing professionals</li> </ul>
<b>19:30</b>	<b>Conference Dinner</b>	

## Day 2 – Thursday, 8 December 2011

<b>09:30-11:00</b>	<b>VI. TAX ADMINISTRATION, POVERTY AND INEQUALITY – Vigyan Bhawan Conference Centre, Main Hall</b>	
	<p>This session provides an overview of the impact of administrative challenges, issues, and solutions on the results for inequality of tax systems in both developed and developing countries. Topics include:</p> <ul style="list-style-type: none"> <li>▪ Revenue administration as state building; “tax morale” and “tax morality”—practical implications? Are these concerns an important intermediate step to achieving fairer tax systems?</li> <li>▪ Coping with capital flight—impacts</li> <li>▪ The personal income tax in low income countries—coverage in practice versus in law</li> <li>▪ International cooperation in matters of information reporting related to overseas income</li> <li>▪ Integration of personal income tax and social contributions—impact on inequality and progressivity</li> </ul>	
<b>11:00-11:30</b>	<b>Coffee Break</b>	
<b>11:30-13:00</b>	<b>VII. PARALLEL SESSIONS – Vigyan Bhawan Conference Centre, Rooms 5 and 6</b>	
	<b>SESSION 1: GENDER, TAXATION AND INEQUALITY</b>	<b>Session 2: LABOUR MOBILITY, TAXATION AND EQUALITY</b>
	<p>This session will look at the impacts of taxes on gender inequality. Topics covered will include:</p> <ul style="list-style-type: none"> <li>▪ Taxation of second earners: the impact of current tax regimes</li> <li>▪ Family versus individual taxation</li> <li>▪ Microenterprise and gender issues</li> <li>▪ Incentives to alleviate gender pay differentials</li> </ul>	<p>This session will focus on mobility of labour and taxation and inequality. Discussions will cover:</p> <ul style="list-style-type: none"> <li>▪ Role of remittances</li> <li>▪ Migrants</li> <li>▪ “Brain drain” and taxation</li> </ul>
<b>13:00-14:00</b>	<b>Lunch Break</b>	
<b>14:00-15:30</b>	<b>VIII. PARALLEL SESSIONS – Vigyan Bhawan Conference Centre, Rooms 5 and 6</b>	
	<b>Session 1: REAL PROPERTY TAX AND INEQUALITY</b>	<b>Session 2: DEALING WITH LOW INCOME TAXPAYERS</b>
	<p>Very few countries, outside industrial Anglophone countries, raise significant amounts of tax revenue from real property taxes despite their theoretical appeal in terms of efficiency. This session will discuss the prospects of significant increase of this source of revenue as part of a more equitable tax structure:</p> <ul style="list-style-type: none"> <li>▪ Asset rich but low income taxpayers – how should they be viewed from an equity perspective?</li> <li>▪ Administering property taxes – How are valuation issues best dealt with?</li> <li>▪ Property tax and lower tier governments – who should decide tax rates?</li> </ul>	<p>This session will focus on discussion of how best to interact with and collect tax from those on low incomes. Issues covered will include:</p> <ul style="list-style-type: none"> <li>▪ The role of withholding systems</li> <li>▪ Thresholds for personal income tax</li> <li>▪ Administrative and compliance issues around filing</li> <li>▪ Paid preparers: friends or foes?</li> <li>▪ Revenue agencies as “welfare agencies”</li> <li>▪ Impacts on informality</li> </ul>
<b>15:30-16:00</b>	<b>Coffee Break</b>	

<b>16:00-17:30</b>	<b>IX. PARALLEL SESSIONS – Vigyan Bhawan Conference Centre, Rooms 5 and 6</b>	
	<b>SESSION 1: WEALTH AND INHERITANCE TAXES</b>  This session will focus on the policy and administrative issues raised by wealth and inheritance taxes. Topics addressed will include: <ul style="list-style-type: none"> <li>▪ Experience with wealth and inheritance taxes</li> <li>▪ Interaction with capital gains and other taxes</li> <li>▪ Use and potential in developing countries</li> <li>▪ Public acceptability</li> </ul>	<b>SESSION 2: A MORE DETAILED LOOK AT TAXES AND GROWTH</b>  This session will explore the potential efficiency costs of moving to more equitable tax structure in terms of the impact different taxes can have on a country's economic growth. The session will explore: <ul style="list-style-type: none"> <li>▪ Lessons from the academic and empirical literature on the links between tax and growth</li> <li>▪ Differences between developed and developing countries</li> <li>▪ The impact of inequality on growth: are there threshold effects?</li> </ul>
<b>19:00</b>	<b>Conference Dinner – Hotel Le Meridien</b>	

### Day 3 – Friday, 9 December 2011

<b>09:30-10:30</b>	<b>X. High net worth individuals, Transparency and international cooperation – Vigyan Bhawan Conference Centre, Main Hall</b>	
	<p>This session will bring together some of the international tax issues that impact on tax and inequality via international channels. Topics that will be discussed in this session will include:</p> <ul style="list-style-type: none"> <li>▪ International cooperation among revenue administrations</li> <li>▪ High income labour mobility and taxation</li> <li>▪ Role of tax havens</li> <li>▪ Capital flight</li> <li>▪ Tax evasion and avoidance</li> <li>▪ Information reporting/withholding</li> <li>▪ Impact on lower income countries</li> </ul>	
<b>10:30-11:30</b>	<b>XI. PARALLEL SESSIONS - Vigyan Bhawan Conference Centre, Rooms 5 and 6</b>	
	<b>SESSION 1: INTERACTION OF TAX AND AID</b> <p>This session will explore the impact of international aid efforts on domestic revenue mobilisation, and the indirect effect it may have on tax and inequality. Issues to be addressed include:</p> <ul style="list-style-type: none"> <li>▪ Impact on revenue effort of international aid and transfers</li> <li>▪ Objectives of aid agencies – what are realistic goals in relation to tax and domestic revenue mobilisation?</li> </ul>	<b>SESSION 2: INTERGENERATIONAL ASPECTS OF INEQUALITY</b> <p>This session covers the intergenerational equity issues which arise across within countries, and may be heavily affected by taxation. Issues covered in this session will include:</p> <ul style="list-style-type: none"> <li>▪ Impact of burgeoning deficits on intergenerational equity—pension and health care finance</li> <li>▪ Are the elderly richer or poorer than the young? How much social mobility takes place across generations? How does this differ across countries, and how has (or can) taxation influenced these outcomes?</li> <li>▪ Is it right to condition tax treatment on age? How should concerns about equity be reflected in the tax treatment of pensions?</li> <li>▪ Resource rich low-income countries—structuring government revenues from extraction to maximize generational equity</li> </ul>
<b>11:30-12:00</b>	<b>Coffee Break</b>	
<b>12:00-13:30</b>	<b>XII. CLOSE OF CONFERENCE: LESSONS AND AGENDAS FOR STRONGER and FAIRER ECONOMIES Vigyan Bhawan Conference Centre, Main Hall</b>	
	<p>The closing session of the conference will bring together the conclusion from earlier plenary and parallel sessions. The panellists will discuss the national and international issues that have been raised and how they should be addressed.</p>	
<b>13:30-14:30</b>	<b>Lunch Break</b>	
<b>14:30-16:00</b>	<b>IMPLICATIONS OF THE CONFERENCE CONCLUSIONS FOR THE FUTURE ITD WORK PROGRAM Vigyan Bhawan Conference Centre, Room 5</b>	
	<p>The objective of this session is to exchange in more detail views on what the ITD, and its partners where appropriate, should do to follow up conference outcomes. It will explore the opportunities for enhanced co-operation with the work of bilateral donors in supporting demands from developing countries for assistance on conference related topics, and discuss in which areas resources could be most effectively used to deliver higher levels of domestic revenue mobilisation in a way which promotes equity and fairness.</p>	