

Supporting developing countries’ ability to raise tax revenues



Colophon

This document reports on the process entitled ‘Supporting developing countries’ ability to raise tax revenues’, which was carried out within the framework of the Development Policy Review Network (DPRN) and was implemented by the Centre for Research on Multinational Corporations (SOMO) and the Dutch Tax Justice Network, with the support of Oxfam Novib, Oikos Foundation, CIDIN and the Dutch Ministry of Foreign Affairs. With a view to stimulating informed debate and discussion of issues related to the formulation and implementation of development policies, DPRN creates opportunities to promote an open exchange and dialogue between scientists, policymakers, development practitioners and the business sector in the Netherlands and Flanders. For more information see www.DPRN.nl and www.global-connections.nl.

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Report on ‘Supporting developing countries’ ability to raise tax revenues’

Compiled by: Andrina Sol (Tax Justice Netherlands), Katrin McGauran (SOMO)

Period: February 2009 – January 2010

Responsible organisations: Stichting Onderzoek Multinationale Ondernemingen (SOMO), Tax Justice Netherlands

Introduction

In 2009, SOMO and Tax Justice NL organised a series of activities in the framework of the Development Policy Review Network (DPRN) with the support of Oxfam Novib, Oikos Foundation, the Centre for International Development Issues Nijmegen (CIDIN), and the Dutch Ministry of Foreign Affairs. These activities included a seminar on 2 December 2009 which was intended to enhance the exchange of information and cooperation among relevant actors working to support developing countries’ ability to raise tax revenues and to put forward concrete recommendations and tools for policymakers and NGOs on how to provide this support.

The activities comprised three main components, namely:

1. Building an enhanced knowledge base on research, policies and initiatives on the issue. This was achieved by (i) carrying out a consultation on existing initiatives, (ii) carrying out a literature review, (iii) compiling the results on a website, and (iv) producing three papers on international and domestic constraints to raising tax revenues and related aid implications.
2. Stimulating an informed policy dialogue on the subject and cooperation between different actors. To this end, policymakers, academics and representatives of non-governmental organisations (NGOs) were invited to a seminar to discuss the aforementioned internal and external barriers and to propose solutions. These included representatives from the Dutch Ministry of Foreign Affairs (BUZA), Dutch NGOs, and academics from the Netherlands and Belgium, and a representative from the Tax Justice Network Africa.
3. Following up and embedding newly created linkages and information infrastructure in existing initiatives and networks. The discussion results and policy dialogues are going to continue within existing structures such as Tax Justice NL, and research on the topic will be followed up during SOMO’s tax research activities from 2010 onwards.

This report documents the theme addressed, the activities realised, the target groups reached and the outputs and outcomes realised, particularly in relation to the DPRN objectives.

Background to the theme

Domestic tax revenues are the most sustainable source of financing for public expenditures in developing countries. Various studies (see background information collected on the process website <http://taxrevenues.global-connections.nl>) have shown that tax revenues are more stable and more predictable than foreign aid. In addition, tax revenues allow for more policy space because they lack conditionalities that are normally attached to loans or grants. Enhancing direct tax revenues also has the potential to strengthen government accountability towards a country's citizens rather than to external donors or national elites.

However, the ability of developing countries' governments to raise direct tax revenues is constrained by a number of external and internal factors. External factors include trade liberalisation, which reduces revenues from customs duties, and tax avoidance and evasion by multinational corporations and wealthy individuals, sometimes involving tax havens¹ and harmful tax measures by other countries. Internal factors include a lack of capacity of revenue authorities and low tax compliance. Governments of developing countries may also offer irrational tax breaks to large investors due a variety of internal and external pressures.

Only limited attention has been paid to this theme by development agencies and NGOs, especially compared to other themes related to financing for development, such as aid volume and quality, debt and trade. While various NGOs are already engaged in monitoring the allocation of government budgets, very few initiatives have yet been taken to monitor government revenues. The rise in budgetary support has increased the importance of tax monitoring. Furthermore, so far there have only been limited information exchanges and active cooperation between staff from government departments involved in development cooperation, tax departments or ministries of finance in donor countries. This is partly because attention to taxation and development is a relatively new phenomenon. Unfamiliarity with the theme, and a lack of expertise or experience among donors and NGOs, also play a role. Substantial progress has been made in research on taxation and development, but this has not yet resulted in a similar progress in development policies.

This DPRN process therefore addresses these deficiencies by enhancing the exchange of information and cooperation among relevant actors and by presenting concrete recommendations and tools for policymakers and NGOs on how to support developing countries' ability to raise tax revenues. The primary target groups were the Ministries of Finance and Foreign Affairs, Dutch NGOs and academics.

Activities

In order to achieve an informed debate, policy review, common agenda setting and inter-sectoral cooperation, the process was targeted at bringing together the various sectors and

¹ Different definitions of a tax haven exist. Recent debates have argued that a tax haven is not a place but rather refers to a 'behaviour that deliberately reduces the transparency of international financial flows to the detriment of other jurisdictions' (see <http://www.taxresearch.org.uk/Blog/2007/07/23/what-is-a-tax-haven>, accessed 19 July).

identifying opportunities for cooperation. To this end, the process included the following activities:

Literature study, consultation & overview of initiatives (mapping exercise)

In order to map out existing initiatives, studies by NGOs and academic institutions were collected, mainly from internet and by means of literature research. This research led to an extensive list of sources (comprising of 64 publications and 11 websites) which are relevant for actors in the field of development and taxation and which was published on the process website <http://taxrevenues.global-connections.nl>.

To facilitate the consultation a questionnaire was developed that contained questions about completed and ongoing studies and projects regarding taxation and development. Respondents were also asked to indicate subjects which they thought needed further study.

The questionnaire was published on the process website and identified organisations and institutions, both in the Netherlands and abroad, were invited by e-mail to complete the questionnaire. The mailing list included national and international NGOs, and academic research institutes in the field of both International Development and Tax Law. The Dutch tax administration, the Ministries of Finance and Foreign Affairs, as well as their foreign peers, were also asked to respond.

The organisers opted for a personal approach in order to try to encourage the addressees to respond. Therefore, where possible, phone calls were made prior to the e-mails being sent. Despite extending the deadline and despite reminders being sent in the form of follow-up emails, the response to the questionnaire remained low (only 7 questionnaires were filled out). The information obtained from the questionnaire is accessible on the website under 'Overview existing activities' (<http://taxrevenues.global-connections.nl/overview-existing-initiatives>) and information can still be updated.

Despite the limited response, the mapping exercise was very fruitful as it led to an exchange of information with the German government initiative International Tax Compact (ITC)², which happened to carry out a similar mapping exercise at the same time. The organisers shared the outcome of the DPRN overview with the ITC, which published its draft overview in early February 2010. It provides a very useful and comprehensive overview of initiatives by donor countries, international organisations and multilateral financial institutions.³

² The International Tax Compact (ITC) is a new initiative to strengthen international cooperation with developing and transition countries to fight tax evasion and avoidance. Launched by the German Federal Ministry for Economic Cooperation and Development (BMZ), the ITC aims at promoting tax systems that allow partner countries to be more effective in fighting tax evasion and inappropriate tax practices with the intention to achieve national and international development goals. For more information see: <http://www.taxcompact.net/>.

³ The overview is available at: http://www.taxcompact.net/pdf/Mapping%20Survey_Taxation%20and%20Development.pdf

Research papers

Three research papers were written, with the aim being to provide input for policymakers dealing with the theme of taxation and development. In order to ensure that these papers would indeed meet policymakers' expectations, preparatory meetings were held with the Ministry of Foreign Affairs to identify needs and to keep the ministry informed of progress.

The three papers are:

1. International barriers to raising tax revenues (written by Mr Thijs Kerckhoffs, SOMO).
2. Raising taxes in developing countries; domestic constraints (written by Ms. Andrina Sol, Tax Justice NL).
3. Development assistance and tax revenues (written by Prof. Dr Ruerd Ruben and Ms Ioana Pop, CIDIN).⁴

The first two papers are the result of a literature study, for which both academic studies and reports of civil society organisations were used. These papers benefited from reviews by experts from the field. New research, which analyses the effects of aid on the tax share in gross domestic expenditures, formed the basis of the third paper.

The papers were discussed with experts during a seminar in separate workshop discussions (see below). Based on these discussions, the participants formulated policy recommendations, which were later integrated into the papers. The authors received positive feedback on their work during the seminar, and some experts offered to improve the content, and this help was gratefully received.

The papers were made available to the seminar participants and a larger audience via publication on the process website, as well as via the Tax Justice Netherlands website (www.taxjustice.nl). Hard copies of the papers can be obtained from SOMO, CIDIN and Tax Justice NL.

Expert meeting

The seminar was organised as a 1-day event comprising plenary and workshop sessions (see Appendix 1 for the seminar programme). After a plenary session with keynote speeches by Mr Jack Ranguma (Tax Justice Network Africa) and Mr Mirco Goudriaan (Ministry of Foreign Affairs), and an initial discussion following these keynote speeches, those attending participated in three workshops which each lasted one and a half hours. Facilitators then reported back on the outcomes of the workshop discussions in the second plenary session, during which the results were discussed. The day was introduced and closed by the Chair, Mr Geerten Michielse.

The keynote speakers for the first plenary session presented their insights from their work and (planned) activities with regard to tackling barriers to raising tax revenues and attempts

⁴ The three papers can be found at:

<http://www.dprn.nl/sites/dprn.nl/files/file/processes/reports/DPRN%20-%20Phase%20II%20Report%2015%20-%20Tax%20Revenues%20Research%20Papers.pdf>

to support development countries with this matter. As Mr Ranguma had worked for the Kenyan tax authority, and currently works for the African NGO Tax Justice Network Africa, he was able to share unique perspectives on barriers and challenges that exist with regard to raising domestic revenues in Africa. Mr Goudriaan presented the Ministry of Foreign Affairs' current and future policies on tax for development. After a brief discussion with the audience, this exchange was continued in the workshops, where organisers ensured a balance between different representatives who then discussed the issues on the basis of the three research papers which had been prepared and distributed to participants in advance.

The authors of the papers stimulated informed debate in the workshops by introducing the main arguments and problems, after which the floor was open for all participants to respond. The second plenary session brought to light different perspectives and recommendations made to the Ministry of Foreign Affairs, such as the introduction of country-by-country reporting standards to tackle tax evasion by multinational corporations (MNCs) through the transfer of mispricing practices which is a key international barrier to raising tax revenues. Domestic constraints were highlighted in particular by the Chair and the keynote speaker Mr Ranguma.

The invitation to the seminar was met with positive feedback and resulted in 39 participants, of which four were speakers and four were facilitators. SOMO and Tax Justice Netherlands invited more than 120 potential seminar participants from the Dutch ministries of Foreign Affairs and Finance, universities and NGOs. Participants continued to register up until the last few days before the seminar and a balanced mix between policymakers, practitioners and academics was achieved.

The discussions and results of the seminar's plenary sessions have been summarised in the seminar report.⁵ The results of the three workshop discussions have been included in the three research papers that served as the basis for these discussions.

In follow-up to the seminar, participants were asked to comment on the recommendations made in the three workshops so as to ensure a true reflection of the discussions. The seminar report and final papers were sent to participants as soon as they were finalised. Hard copies of the papers were sent to those who requested them.

Results

As mentioned above, the literature study and overview led to an exchange of information with the German government initiative known as the International Tax Compact (ITC), which meant that not only our own overview but also that of the ITC was published on the process website. This resulted in a comprehensive overview of initiatives by donor countries, international organisations and multilateral financial institutions in the field of tax and development.

⁵ Available at: <http://www.dprn.nl/publications/tax/seminarreport.pdf>

The results of the research papers are of course the publication of the documents themselves but also the discussions that were held on the basis of these papers during the seminar. An in-depth account of the workshop and plenary session debates is presented in the seminar report, and the recommendations have been included as appendices to the research papers. A summary of the seminar results, including the results of the research papers, are given below.

The main results of the seminar were that (i) the issue of mobilising domestic resources through tax was put on the debate agenda, (ii) awareness was raised about the idea that effective development assistance has to support developing countries in their efforts to raise tax, and (iii) donor countries have a role to play in stopping MNCs to siphon off profits from poor countries through tax evasion and avoidance.

An important conclusion was that any solution to tackling barriers to raising revenues has to include measures at international level due to the transnational nature of the problem. At the same time, enforcement of policies and obligations has to take place at national level so that efficient and well-equipped structures are put in place in both the South and the North in order to tackle tax evasion and make sure that tax can be raised in an equitable manner in the South. Improving accountability of governments in the South and strengthening general administrative and bureaucratic capacities were referred to as prerequisites for raising tax revenues, whilst the question of whether this would have to precede international agreements on automatic information exchange, or whether these processes needed to take place at the same time, was an issue of some debate.

Tax competition, it was concluded, takes place at the expense of other countries or regions, and it was suggested that there should be a code of conduct to prevent tax competition, as a UN rather than an OECD instrument and at multilateral rather than bilateral level. However, no agreement was reached on a concrete policy recommendation. Participants thought that national specificities should dictate proposals rather than promoting a one-size-fits-all solution.

With regard to the domestic level and the aid trend having moved from budget monitoring to tax raising, it was argued that expenditure should not be ignored in the process. Taxes should be raised for a collective good, otherwise there will be no willingness to pay, and poverty will not be tackled. Some conceded that expenditure could therefore be said to be equally important as raising tax revenues from MNCs. Tax collection can also be a controlling tool by elites, and should therefore not just be seen as an instrument for development. The problem, some argued, is how donor countries can address the issue of how to spend tax revenues effectively and how tax policies can play a part in this matter; this remains a difficult political dialogue between donors and receiving countries. It was stated that, in any case, knowledge on the country specific situation, as well as the provision of space for tax in political dialogue, are necessary and important prerequisites.

A discussion ensued about the relationship between aid and tax, as well as multilateral *versus* bilateral aid, and the research methods used for studying these relationships. For example, bilateral aid is dependent on a substantial check on capacity before budget support is given. This should be taken into account in research (*i.e.* country choices) when

comparing this with multilateral aid (from the UN, EU, etc.) which has much looser conditions. Furthermore, it was argued that income tax might affect the poor more adversely than the rich, and from a wealth distribution perspective direct tax might therefore not be desirable. The distributive effect might depend on whether low-income or middle-income countries are involved. At the micro-economic level, indirect tax is shown to work against lower income strata (commodities consumed by poor people) who do not enjoy public expenditure. In middle-income countries, however, indirect taxation benefits more strata of society. Because distributive effects of aid are important, it was argued that donor countries should not *per se* advise low-income countries to increase their income tax. The Dutch government currently provides support to developing countries to implement cadastres. For example, Guatemala introduced a cadastre but excluded direct tax on land, because politicians constitute the land-owning class. So whilst donors can set cadastres as conditionality, this should be linked to a distributive effect.

In conclusion, it was recognised that solutions were not simple and had to be tailored to the situation at hand. Calls were made for more in-depth research, and capacity-building of civil society in developing countries was also seen as key to ensuring accountability of governments in the South.

Contribution to the DPRN objectives

Stimulating informed debate

The organisers wanted to build an enhanced knowledge base, stimulate an informed policy dialogue on the subject – by exchanging information and cooperation among relevant actors and make policy recommendations – and embed these outcomes in existing initiatives and networks. These aims were achieved by conducting a literature review, presenting an overview of existing initiatives, producing three research papers and organising a seminar, as well as following up the outcomes by meeting with ministry representatives and incorporating the issue into the annual work plans of Tax Justice NL and SOMO.

In particular, the three papers – based on both literature study and new research – stimulated debate during the seminar. At the start of the process, consultation meetings between various actors were organised to ensure that the research questions worked out in the papers were based on questions from the policy and practice sectors. Considering the informed and lively debates of the seminar itself, the process fulfilled the DPRN objective of promoting information exchange and dialogue between researchers, policymakers and practitioners. It also fulfilled the DPRN objective of strengthening the contribution of research to policy formulation and the development practice, and channelling research questions of policymakers (Ministry of Foreign Affairs and of Finance) and development practitioners (Oxfam Novib, amongst other organisations) into the research community.

In the light of stimulating informed debate, it was found during the seminar that, at times, the facilitators had to refocus the debate on the core issues (supporting developing countries' ability to raise revenues and brainstorm about a way to overcome these barriers with concrete policy recommendations) since participants tended to talk – from a narrow practice or policy perspective – about barriers as being seemingly insurmountable. This is

exacerbated by the fact that tax evasion is a global problem that can only be solved on international fora, given that there is no corresponding global authority.

Involvement of relevant partners

The objective of the seminar was to bring together academics, policymakers and development practitioners, with a view to initiating discussions and setting the agenda on tax and development for the years to come. Appendix 2 lists the seminar participants and their respective backgrounds. A total of 38 people participated in the seminar, of which 16 were researchers (42%) 10 practitioners and 9 policymakers (26% and 24% respectively). Two people from the corporate sector represented 5% of the participants, and 1 participant (3%) was categorised as 'other'. The aim was to ensure a solid representation of participants from the various sectors, whereby it must be noted that the corporate sector was not an explicit target group for this process. Especially in the light of policy coherence it was interesting to see that representatives from both the Ministry of Finance and of Foreign Affairs participated.

Most of those who took part in the prior consultation on existing initiatives and research were researchers and many of them did not participate in the seminar as they were located outside of the Netherlands. CIDIN was involved in the process by preparing a research paper on aid and tax revenues.

Relevance for policy and practice

The issue of raising tax revenues in developing countries and tackling barriers to the same is rather new in the Netherlands and in the development field as a whole. However, a recent trend is visible whereby international development cooperation has started to focus more on domestic capacities, including the question of accountability and dependency aspects of aid, as well as the need for raising domestic resources. Nonetheless, the problems that persist in achieving the latter, and the possible dangers that cuts in aid (on grounds of arguments for domestic mobilisation) can represent if receiving countries do not have the capacity to raise tax revenues, have not yet been sufficiently analysed and debated.

This process has therefore been a first step in placing the issue on the agenda of policymakers and researchers, highlighting the importance of tax justice to their work, and ensuring that a possible change in policy is based on scientific evidence and practitioners' knowledge. Specifically, the authors of the three papers – themselves representatives of NGOs and the research community and involved in international networks and campaigns – have formulated concrete policy recommendations at national and international levels which were discussed in the workshops. Clear recommendations were made regarding country-by-country reporting, automatic information exchange, and the setting up of relevant UN and OECD instruments.

Policymakers took note of the participants' suggestion that Dutch ministries should tackle tax evasion and avoidance by Dutch MNCs to ensure that these corporations pay tax in developing countries. Seminar participants thought it would be insufficient to place this problem with developing countries, as MNCs have much more administrative and economic power than the countries they are located in. New reporting standards would force MNCs to

disclose how they pay tax on a country-by-country basis. The Dutch Tax Justice Network reiterated with regard to tax avoidance and evasion to welcome any initiative that would open up dialogue on this issue with the ministries. The representative from the African Tax Justice Network pointed out that developing countries need to be assisted in tackling transfer pricing by donor countries with relevant information flows.

With regard to policy coherence, the question was raised of whether the Ministry of Foreign Affairs was monitoring international forums on this subject, for instance the disputes relating to the OECD model agreement *versus* that of the UN, and whether there was a Dutch standpoint in those forums. The Ministry explained that a new internal department was recently created whereby the Aid Effectiveness Department was integrated into the policy coherence department. OECD processes are being monitored, but the ministry's capacity is still limited.

The Ministry of Foreign Affairs has also started cooperation with the Dutch Ministry of Finance – with which it signed a Memorandum of Understanding⁶ – and they are going to focus on a limited number of issues, such as transparency and exchange of information. The participants welcomed this, but also noted that current Dutch policy was contradictory in the sense that the Netherlands offers companies (that would not otherwise seek to be resident within its territory) the means to reduce their tax charges on interest, royalties, dividend and capital gains income from foreign subsidiaries. Research presented in the papers has shown that the Netherlands benefits primarily from attracting financial flows to its territory, by increasing the tax yield it enjoys from corporate income and from employment generated in the trust and tax consultancy sector. At the same time other organisations have estimated that developing countries lose USD 160 billion a year through tax evasion practices of large corporations. Hence, Dutch tax policy is inconsistent with its policy on Official Development Assistance (ODA) and its associated high contribution to financing the fulfilment of the Millennium Development Goals.

Enhancing cooperation and synergy

Bringing different groups of the sector together stimulated debate between all the people present. As participants were assigned to workshops, in-depth discussions within small groups stimulated interaction. The exchange was highly appreciated and debates continued in the plenary sessions, as a reaction to presentations and the reporting back from the workshops. Participants kept inquiring about the results of the seminar and asked to be informed about its results and the follow-up plans of the process.

As the debate on mobilising domestic resources through tax in developing countries is still new in the policy arena, as well as in academic and NGO circles, no concrete cooperation has yet resulted from this process. Rather, this is included in the follow-up plan of the process (see below). The seminar discussion, however, clearly included the explanation of the current policy plans and agendas with regard to tackling international barriers to tax raising

⁶ The memorandum can be found at: <http://www.millenniumakkoorden.nl/agreements/00063-intentieverklaring-samenwerking-belastingen-en-os>.

revenues, and concrete recommendations were made to the Ministry of Foreign Affairs with regard to possible policy proposals, such as country-by-country reporting and information exchange between tax authorities. The ministry indicated that it has limited resources to pursue the issue at every level and said it would concentrate on engaging in international forums, which are also the target of NGOs who campaign to achieve tax justice through policy change.

Reactions and evaluation

No evaluation forms were distributed to participants, however, reactions were noted informally and participants were asked to comment on the policy recommendations and minutes of the workshops, sent out a week after the seminar.

The reactions that the organisers received directly after the seminar were positive. As mentioned above, participants inquired about the results of the seminar and asked to be informed about the follow-up plans of the process. The organisers were also happy with the seminar and its outcomes. Participants had read the research papers, the discussions were lively, and the comments and reactions by all participants were critical and informative.

Plan for follow-up

The main result of this process has been the bringing together of policymakers, scientists and practitioners. As such an important pool of expertise has been created. The following activities will ensure the continuation of the process and the utilisation of results:

- *Maintaining a knowledge base on tax and development:* The mapping exercise has enabled a large number of relevant documents to be collected and made available on the process website. These documents will be included on the Tax Justice NL website (www.taxjustice.nl), from where the database will also be updated with new reports and initiatives in the field of taxation and development.
- *Creating an expert mailing list:* In order to further stimulate the cooperation among these experts, Tax Justice NL is going to create a mailing list with a view to maintaining regular contact and inform people about new developments and events.
- *Organising thematic expert meetings with the Ministry of Foreign Affairs:* Currently the Ministry of Foreign Affairs is mapping donor activities in developing countries in the field of taxation, an exercise which is expected to be completed in April 2010. For this purpose, SOMO has made information and contact details available from its African partners in the capacity-building project entitled 'Towards Tax Justice'. The results of the mapping exercise will help the ministry to decide on the focus of its assistance to developing countries. Tax Justice NL will continue to meet with the ministry and, based on the needs identified through the mapping exercise, will organise thematic expert meetings.
- *Organising meetings and consultations with the Ministry of Finance:* The Ministry of Finance has also started to work on coherency in the field of taxation and development.

Since this area is rather new to this ministry, Tax Justice NL has been asked to provide input for the development of policy in this field. Therefore ongoing meetings and consultations will be organised, involving relevant experts, and evidently the Ministry of Foreign Affairs where relevant.

- *Engaging MNCs in dialogue about tax and Corporate Social Responsibility (CSR):* The process had made it clear that fiscal constructions by MNCs through international tax treaties can be harmful for developing countries. Multinationals are also often in a strong position to negotiate favourable tax incentives, which may actually harm developing countries. MNCs will therefore be invited to engage in a dialogue and include tax practices in Corporate Social Responsibility criteria. Multinationals will be approached through presentations at existing forums, such as the 'Vereniging van Nederlandse Ondernemers', MVO Nederland and the National Contact Point for OECD guidelines.
- *Educating advisors and consultants about tax and development:* Both multinationals and governments often rely on the advice of tax advisors and consultants. Tax Justice NL will increase the knowledge of tax justice for development issues among consultants and tax advisors through dialogue, trainings and presentations. The DPRN seminar has already resulted in an invitation from the International Bureau for Fiscal Documentation (IBFD), which advises governments and sometimes the private sector, to present the tax justice vision on tax and development. Contacts with the four large accountancy firms will be continued and intensified. In particular, discussions will centre on the type of transparency rules the accountancy firms can integrate into their work, such as the PWC initiative Total Tax Contribution, which encourages its clients to subscribe to more transparent financial reporting.



Raising Tax Revenues

Appendix 1 – Seminar Programme

‘Supporting developing countries’ ability to raise tax revenues’

DPRN Expert Seminar

Date: 2 December 2009

Time: 13:00 – 17:00

Venue: Het Mozeshuis, Waterlooplein 205, Amsterdam

Chair: Prof. Dr Geerten M.M. Michielse,

Professor in Tax Law and Director of the Center for Taxation and Public Governance at the Utrecht School of Law, and consultant for the International Monetary Fund and the World Bank (IFC) in Washington DC.

12:30 – 13:00 Registration, coffee and tea

13:00 – 14:10 Plenary Session

13:00 – 13:10 Welcome and opening

13:10 – 13:40 Speaker 1: Jack Ranguma,

Advisor for Tax Justice Network Africa and Director of the Tax Research Institute, and former Domestic Tax Commissioner of the Kenya Revenue Authority

Taxation in developing countries; challenges and constraints

13:40 – 14:10 Speaker 2: Mirco Goudriaan,

Senior policy officer Aid Effectiveness Department (DEK) at the Netherlands Ministry of Foreign Affairs, Aid Modalities and Instrument Development Division

The Ministry’s policy on how to address constraints regarding developing countries’ ability to raise tax revenues, and indication of different policy options and research needs

14:10 – 14:30 Coffee break

14:30 – 16:00 Group Discussions

Group 1: Paper 1: International Barriers to Raising Tax Revenues

Paper presentation by author Thijs Kerckhoffs (SOMO) and discussion concrete policy recommendations

Group 2: Paper 2: Raising Taxes in Developing Countries; Domestic Constraints

Paper presentation by author Andrina Sol (TJ NL) and discussion of concrete policy recommendations

Group 3: Paper 3: Development Assistance & Tax Revenues

Paper presentation by author Ruerd Ruben (CIDIN) and discussion of concrete policy recommendations

16:00 – 17:00 Plenary Session

Discussion and selection of concrete recommendations and tools for policymakers

17:00 Reception



Appendix 2 – List of participants

Last name	First name	Organisation	E-mail address	Sector
1. Bakker	Ineke	Oikos	i.bakker@stichtingoikos.nl	Practice
2. Ballegooijen, van	Cees	Hoge Raad der Nederlanden	C.vanBallegooijen@hogeraad.nl	Other
3. Bardadin	Anna	IBFD	A.Bardadin@ibfd.org	Science
4. Brouwer	Marjolein	Oxfam Novib	Marjolein.Brouwer@oxfamnovib.nl	Practice
5. Diem Hang	Ho Vu	IBFD	H.Hang@ibfd.org	Science
6. Dijk, van	Michiel	Oxfam Novib	Michiel.van.Dijk@oxfamnovib.nl	Practice
7. Droste, von	Tassilo	European Commission DG Development	Tassilo.VON-DROSTE-ZU-HUELSHOFF@ec.europa.eu	Policy
8. Dwarkasing	Ramon	Tilburg University	R.S.J.Dwarkasing@uvt.nl	Science
9. El-Dardiry	Timor	Ministry of Foreign Affairs	timor.eldardiry@minbuza.nl	Policy
10. Elzinga	Tuur	Senate member for the SP	t.elzinga@eerstekamer.nl	Policy
11. Evers	Maikel	Ministry of Finance	m.evers@minfin.nl	Policy
12. Flaminiano	Myra	IBFD	M.Flaminiano@ibfd.org	Science
13. Gijbertsen	Ronald	SOMO	ronald@somo.nl	Science
14. Goudriaan	Mirco	Ministry of Foreign Affairs	mirco.goudriaan@minbuza.nl	Policy
15. Gribnau	Hans	Tilburg University	j.l.m.gribnau@uvt.nl	Science
16. Hamers	Rem	Leiden University	r.hamers@law.leidenuniv.nl	Science
17. Hatsidimitris	Arcotia	IBFD	A.Hatsidimitris@ibfd.org	Science
18. Haver Droeze	Frederik C.	Ministry of Foreign Affairs	fc.haver-droeze@minbuza.nl	Policy
19. Hees, van	Ted	Oxfam Novib	ted.van.hees@oxfamnovib.nl	Practice
20. Ilge	Burghard	Both Ends	bi@bothends.org	Practice
21. Kerckhoffs	Thijs	SOMO	thijs@somo.nl	Science
22. Kokke	Maike	SOMO	maaike@somo.nl	Science
23. Kuik, van	Rob	Ministry of Finance	j.r.kuik@minfin.nl	Policy
24. McGauran	Katrin	SOMO	katrin@somo.nl	Science
25. Merkies	Arnold	SP member of Parliament	a.merkies@tweedekamer.nl	Policy
26. Michielse	Geerten	Center for Taxation and Public Governance	geerten@michielse.com	Practice
27. Mooij, de	Ruud	Erasmus University Rotterdam	demooij@few.eur.nl	Science

28. Ojik, van	Anna	Evert Vermeer Foundation	avojik@evertvermeer.nl	Practice
29. Philippo	Marloes	Evert Vermeer Foundation	mphilippo@evertvermeer.nl	Practice
30. Ranguma	Jack	Tax Justice Network for Africa	jackranguma@yahoo.com	Practice
31. Ros-Tonen	Mirjam	DPRN	mirjam.ros@dprn.nl	Science
32. Ruben	Ruerd	CIDIN	r.ruben@maw.ru.nl	Science
33. Sol	Andrina	Tax Justice NL	a.sol@stichtingoikos.nl	Practice
34. Souza de Man	Fernando	University of Maastricht	fernando.deman@maastrichtuniversity.nl	Science
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