

**Revenue's Role in the Quest for Inclusive Development:  
What Works and What Can Work Better?  
South-South Sharing of Successful Tax Practices (S<sup>4</sup>TP)**

**Wednesday, May 21, 2008**

**Reception for speakers and moderators:**

**6:30 p.m. – 8:30 p.m.**

**Venue: Permanent Mission of Guatemala to the United Nations  
57 Park Avenue, New York, NY 10016**

***Welcome***

**H.E. Ambassador Gert Rosenthal**, Permanent Representative of Guatemala to the United Nations.

***Brief Response***

**Oscar de Rojas**, Director, Financing for Development Office, United Nations Department of Economic and Social Affairs

***South-South Cooperation on Tax Matters in its Broader Context***

**Kemal Dervis**, Administrator, United Nations Development Programme (invited)

*Introduced by* **Cosmas Gitta**, Chief, Policy Development and Dialogue, Special Unit for South-South Cooperation,

**Revenue's Role in the Quest for Inclusive Development:  
What Works and What Can Work Better?  
South-South Sharing of Successful Tax Practices (S<sup>4</sup>TP)**

**May 22-23, 2008**

**Conference Schedule**

**New York University, D'Agostino Hall, Faculty Club  
108 West Third Street, New York, NY 10012**

**Thursday, May 22**

8.15-8.50      **Continental Breakfast**

9.00-9.15      **Registration**

9.15-9.40      **Welcome and Introduction**

The twin goals of this initiative are, firstly, meeting the demand for South-South sharing of successful taxation practices with a view to mobilising domestic resources to attain sustainable financing for development, and, second identifying further work to integrate Southern perspectives into international tax norms and practices in order to allow such domestic resources to be even more fully mobilised.

- **David Rosenbloom**, Director, International Tax Program, New York University.
- **Michael Lennard**, Financing for Development Office, United Nations.
- **David Spencer**, Tax Justice Network International.
- **James Trowbridge**, New Rules for Global Finance (*Logistics*)

9.40-1.15      **Extractive Industries and Commodities – Successfully Meeting a major Revenue Challenge with a Development Dimension**

(Coffee at  
10.45-11.00)

Moderated by **Carolina Roca Ruano**, Superintendent of Tax Administration, Guatemala.

*[presentations up to 20 mins each]*

- **Ifueko Omoigui**, Executive Chairman, Federal Inland Revenue Service, Nigeria:  
*A Nigerian perspective.*
- **Martin Grote**, Tax Specialist, National Treasury, Republic of South Africa:  
*A South African perspective.*
- **Stig Sollund**, Director General and Deputy Head of Tax Law Department, Ministry of Finance, Norway:  
*Lessons from the Norwegian program of assisting development by supplying expertise on the taxation of oil and gas.*

- **Madina Abazhanova**, Expert of the Specialized Unit of the Tax Committee, Ministry of Finance of the Republic of Kazakhstan:  
*Kazakhstan's experience of taxing oil and gas.*
- **Mustapha Kharbouch**, Chief, International Tax Treaties Service, General Tax Administration, Morocco:  
*Another aspect of extractive industry taxation: the Moroccan fisheries experience.*

**General Discussion**, including areas where more cooperation is needed.

1.15-2.15      **Lunch**

2.15-3.15      **Ensuring an effective and independent tax judiciary – the experience of India's Income Tax Appellate Tribunal**

*Successful practices in ITAT in providing expeditious, fair, soundly based and independent decisions, perhaps also including a consideration of how ITAT deals with the complexities of international taxation and transfer pricing litigation.*

- **Vimal Gandhi**, President, ITAT and **Pramod Kumar**, Member.
- General Discussion**, including possible areas for greater cooperation.

3.15-3.30      **Coffee**

3.30-5.45      **Tax authorities, tax tribunals, taxpayers and their advisors – points of commonality and points of tension – An interactive panel discussion.**

Moderated by **Professor David Rosenbloom**, Director, International Tax Program, New York University.

- **Michael Waweru**, Commissioner General, Kenya Revenue.
- **Vimal Gandhi** President, ITAT, India.
- **Pramod Kumar**, Member, ITAT, India.
- **Martin Grote**, Tax Specialist, National Treasury, Republic of South Africa.
- **Robert Green**, Caplin and Drysdale.

**Discussion**

Evening  
(7.30)

**Dinner Event for Speakers and Moderators at the Harvard Club of New York City, 35 W 44<sup>th</sup> St.**

**Friday, May23**

\*7.45-8.20      **Continental Breakfast**

8.30 – 10.15      **Successfully Identifying and Meeting the Transfer Pricing Challenge, including the treatment of intangibles.**

Moderated by **Ifueko Omoigui**, Executive Chairman, Federal Inland Revenue Service, Nigeria.

*[presentations up to 20 mins each]*

- **Yixin Liao**, Senior Global Research Fellow, New York University Law School:  
*The experience of China in meeting the transfer pricing challenge.*
- **Tomas Balco**, Associate Professor, Kazakhstan Institute of Management Economics and Strategic Research:  
*Learning from Kazakhstan's transfer pricing experience in developing a new tax code.*
- **Robert Green**, Caplin and Drysdale, Washington:  
*A practitioner perspective on how developing countries can and have met the transfer pricing challenge.*
- **Michael Lennard**, Financing for Development Office, United Nations:  
*A view from the UN Secretariat – The UN's history on transfer pricing issues and some possible futures.*

**General Discussion**, including areas where more cooperation is needed.

10.15-10.30      **Coffee**

10.30-1.15      **Successful Practices in Enhancing the Credibility and Effectiveness of Tax Administrations.**

Round Table Discussions:

**1) Successful Practices in Organising and Modernising tax agencies to meet shared challenges, and to improve public confidence.**

Moderated by **Vito Tanzi** (former State Undersecretary for Economy and Finance, Ministry of Economy and Finance, Italy and former Director, Fiscal Affairs Department, IMF)

*[presentations up to 20 mins each]*

- **Michael Waweru**, Commissioner General, Kenya Revenue:  
*Learning from the Kenyan experience.*
- **Carolina Roca Ruano**, Superintendent of Tax Administration, Guatemala:  
*The Guatemalan experience- reforming, modernisation and developing public confidence.*
- **Ifueko Omoigui**, Executive Chairman, Federal Inland Revenue Service, Nigeria:  
*Lessons from the Nigerian reform experience.*

- **Ashraf El-Araby**, Tax Commissioner, Egyptian Income Tax Authority  
*Lessons from the Egyptian tax reform process*
- **Brahim Kettani**, Director of Legislation, Studies and International Cooperation, General Tax Administration, Morocco:  
*A Moroccan perspective on organisational reform of tax administrations*
- **Victor Thuronyi**, Senior Counsel (Taxation), Legal Department, International Monetary Fund:  
*Legal aspects of instilling public confidence in taxation systems with a focus on some practices that have worked for developing countries.*

**General Discussion**, including areas where more cooperation is needed.

1.15-2.00      **Lunch**

2.00-3.45      Round Table Discussions (*continued*):

**2) Successful practices in Compliance and Taxpayer Service - achieving the informational edge and using information effectively and carefully.**

Moderated by **Michael Waweru**, Commissioner General, Kenya Revenue.

*[presentations up to 20 mins each]*

- **Sabina Walcott-Denny**, Commissioner of Inland Revenue of Barbados:  
*Compliance and Taxpayer Service Practices in Barbados, including in the Tourism Industry.*
- **Carolina Musalem**, Commissioner's Special Advisor for International Affairs and Cooperation, Internal Revenue Service, Chile:  
*Successful practices in the use of electronic means to improve compliance and assist taxpayers.*
- **Robert Couzin**, Chair, International Chamber of Commerce Commission on Taxation:  
*What Taxpayers seek - Taxpayer rights and obligations as an aspect of confidence in the system: developing country practices that work*
- **David Spencer**, Tax Justice Network:  
*An NGO's perspective on reform, capital flight and compliance issues.*

**General Discussion**, including areas where more cooperation is needed.

3.45-4.00      **Taking S<sup>4</sup>TP forward in the most focussed, cost efficient, and results oriented way – defining and implementing a multi-stakeholder approach – a reflection on proceedings and a view to the future - summation by [tba].**

\*4.00      **Meeting closes**

*\* Note early start and finish on Friday and shorter lunch break as  
NYU closes early for Memorial Day weekend*