



VAT Webinar Series

INTERNATIONAL MONETARY FUND



VAT REFUNDS

March 22, 2022

8:00 A.M.–10:00 A.M. EST

Login will start at 7:30 A.M. EST via Zoom

AGENDA

08:00AM – 08:05AM

Welcome remarks.

By Ms. Andrea Lemgruber, IMF.

08:05AM – 08:20AM

Presentation – “VAT Refunds”

Presented by Ms. Debra Adams, IMF.

08:20AM – 09:00AM

Panel discussions: Moderated by Ms. Andrea Lemgruber, IMF.

1. **Mr. Marius Van Oordt, University of Pretoria, Africa Tax Institute** – The key policy issues related to (untimely payment of) VAT refunds.
2. **Ms. Catherine Lemesle, CREDAF** – Types of refund fraud and approaches used by countries to address them.
3. **Mr. Eduardo Medel, Head of the Department of Analysis of Risk of Non-Compliance, SII Chile** – VAT refund reforms and broader VAT compliance management strategies.
4. **Ms. Virginia Alonso Albarran, IMF** – Public Financial Management aspects of VAT administration.

09:00AM – 09:55AM

Q&A session: Moderated by Ms. Andrea Lemgruber, IMF.

09:55AM – 10:00AM

Summary of key issues and closing remarks.

Presented by Ms. Andrea Lemgruber, IMF.

QUESTIONS?

Email: GlobalVATWebinars@imf.org

For more information, please also visit our website at:

<https://www.imf.org/en/News/Seminars/Conferences/2020/09/01/imf-rmtf-webinar-series-on-the-vat>



FISCAL AFFAIRS

BIOGRAPHY OF THE PANELISTS



Ms. Andrea Lemgruber is a Brazilian national. She leads the Revenue Administration Division 2 of the IMF's Fiscal Affairs Department (FAD), which helps develop capacity in tax and customs administration in African and Western Hemisphere countries. She joined the Fund in 2006 in this same division, where she served as Deputy Division Chief from 2013 to 2016. From 2016 to 2021, she worked on corporate roles focusing on CD governance, fundraising, and management of resources, serving as Senior Budget Manager in the Institute for Capacity Development and as Division Chief of Resource Management in FAD. During her Fund career, Andrea also worked as Fiscal Economist for Paraguay and Portugal. Before joining the Fund, Andrea worked at the Brazilian Revenue Administration for 14 years. She has a bachelor's and master's degree in economics from the University of Brasilia, a master's degree in public administration from Harvard's Kennedy School of Government, and a certificate in taxation from Harvard Law School.



Ms. Debra Adams is a British citizen. She leads the Revenue Administration Division 1 of the IMF's Fiscal Affairs Department (FAD). Debra has been with FAD for 16 years and oversees the revenue administration capacity development programs across the Asia, Pacific, Europe, Central Asia, and Middle East regions. Debra has accumulated over 39 years of revenue administration experience. Before joining IMF headquarters, Debra was the IMF's regional revenue administration advisor based in Nepal, supporting Bangladesh, Cambodia, Lao PDR, and Nepal with their tax reform implementation. Earlier, she spent 2 years with the IMF's Caribbean Regional Technical Assistance Center, assisting Caribbean countries to implement VAT. Debra started her career as a tax official with the UK's HM Customs & Excise, followed by a period with PricewaterhouseCoopers. She obtained her Master's in Public Administration from the Harvard Kennedy School in 2004.



Mr. Marius Van Oordt is based at the African Tax Institute (ATI) in South Africa where he conducts research on indirect taxation in developing countries. He is an external expert at the International Monetary Fund, a senior advisor at the International Tax and Investment Center and a member of the United Nations' tax subcommittees. He has performed indirect tax policy work in many African and other developing countries. He recently published a book chapter on VAT refunds in developing countries and his current research is a book on excise taxation and its application to African countries. Marius holds a PhD in Tax Policy from the University of Pretoria.



Ms. Catherine Lemesle has been Secretary General of CREDAF since July 2021. As public finance administrator in the French Directorate General for Public Finance (DGFIP), she previously headed a professional IT project management office, working specifically on implementing large business and tax audit projects. As an expert in the field of IT project management (MOA), Ms. Lemesle managed and led an office of 85 people dedicated to implementing strategic and complex projects for businesses and individual users, including: tax withholding, tax audit project (Pilat), joint tax collection portal, transfer of customs taxes, European portal, and new remote procedures. She has participated in several cooperation assignments. Her previous work in the tax management office focused on implementing corporate tax reform projects.



Mr. Eduardo Medel is a Chilean national and has over 20 years of experience working with Chilean Internal Tax Service (SII) in different positions related with tax compliance. He leads the Risk Analysis Division establishing risk management programs regarding VAT, Income Tax, Fraud, and some economic segments. He led the International Unit in charge of implementing strategies to monitor and control international operations. He was the head of the Large and Medium Business Division responsible for analysing and controlling their correct tax compliance and led the Tax compliance Division responsible for designing and implementing the current Chilean Tax Compliance Model based on risk analysis. He has participated in many international activities mostly in America helping Tax Administrations to evaluate and redesign their risk tax compliance programs. He collaborated in writing the Manual on Non-Compliance Risk Management for Tax Administrations / released by CIAT in 2020. In the academic field, he is leading the final workshop of the Tax Master of the University of Chile leading students to get their master's degree.



Ms. Virginia Alonso Albarran is a Senior Economist in the Public Financial Management Division II of the IMF's Fiscal Affairs Department. Before joining the IMF, she worked as economist in the Ministry of Economy and Finance in Spain on the design and implementation of Public Financial Management reforms and macro-fiscal issues. She provides capacity development support to many countries in Latin America, Africa and Asian, and contributes to the Fund analytical work. Recently, among her co-authored papers is the How-to-Note on "How to manage VAT Refunds".