

**The Thirteenth IMF-Japan High-Level Tax Conference  
For Asian Countries in Tokyo  
April 25-26, 2024  
Program**

**Day 1: Thursday, April 25**

Time	Remarks
9:00 AM–9:30 AM	Registration
<b>Opening Session</b>	
9:30 AM–9:40 AM	Opening Address – Mr. Kenji Okamura, Deputy Managing Director, IMF
9:40 AM–9:50 AM	Welcome Address Mr. Shuichi Hosoda, Deputy Vice Minister for International Tax Policy, Tax Bureau, MOF, Japan
9:50 AM–10:20 AM	Photo Session and Coffee Break
<b>Session on Tax Trends in Asia</b>	
<p>Several countries in Asia and the Pacific face significant revenue mobilization challenges against the backdrop of spending needs, including financing development goals. This session provides an overview of the stylized facts and recent trends in revenue mobilization: What has been the progress so far? What are the latest trends in revenue mobilization across countries in the region? How does the tax mix evolve and how is that related to policy and administrative changes? And how do countries compare to one another, as well as compare with countries in other regions? What plans are being prepared to advance revenue efforts? Apart from providing an overview, in this session, countries can share the latest developments in their governments on the current and future tax agenda, setting the stage for the coming two days.</p>	
10:20 AM–11:45 AM	<p><i>Chair:</i> Mr. Takuji Tanaka, Former Executive Director of Japan, IMF</p> <p><i>Presentations:</i> Mr. Ruud De Mooij, Deputy Director, Fiscal Affairs Department (FAD), IMF (15 min.)</p> <p>Mr. Syed Mohammad Abu Daud, Member, National Board of Revenue, Ministry of Finance, Bangladesh</p> <p>Mr. Keanhuy Sour, Economist, General Department of Policy, Ministry of Economy and Finance, Cambodia</p> <p>Mr. Sivay Vilaihan, Director of Planning and International Cooperation Division, Tax Department, Ministry of Finance, Lao PDR</p> <p>Mr. Saowakon Meesang, Director of Tax Policy and Planning Division, Ministry of Finance, Thailand</p>

	<p>Mr. Erdene Nyamdavaa, Senior Specialist of the Tax Policy Department, Ministry of Finance, Mongolia</p> <p>Mr. Mahesh Baral, Joint Secretary, Ministry of Finance, Nepal</p> <p><i>Discussions:</i></p>
<b>Session on International Taxation</b>	
<p>Pillar 2 of the Inclusive Framework Agreement on the 2-pillar reform of the international tax framework is currently being implemented by several countries. This could have profound effects for all countries, including those who have not yet implemented the new rules or who are not part of the agreement. The session will discuss the implications for developing countries, including for revenue, investment and the economy. It will also discuss how countries can best respond to the new circumstances, including through building capacity in the revenue administration to cope with international tax issues, adopting simplified measures to protect the domestic tax base, and by reforming domestic policies, such as investment tax incentives. The session will also discuss issues that should feature on the future international tax agenda from the perspective of developing countries.</p>	
11:45 AM–1:00 PM	<p><b>Impact and Domestic Policy Response to Pillar 2</b></p> <p><i>Chair:</i> Ms. Yuko Kinoshita, Advisor, FAD</p> <p><i>Presentations:</i></p> <p>Mr. Ruud De Mooij, Deputy Director, FAD (15 min.)</p> <p>Mr. David Bradbury, Deputy Director of Tax Policy, CTPA, OECD (15 min.)</p> <p>Mr. Byungsik Jung, Director General, International Tax of Ministry of Economy and Finance, Korea</p> <p>Mr. Kenichi Nishikata, Director, Office of International Tax Policy, Tax Bureau, MOF, Japan</p> <p>Mr. Andrew Deitz, Minister-Counsellor and Senior Treasury Representative, Embassy of Australia</p> <p>Mr. Tong Ngoc Giap, Tax Expert, Ministry of Finance, Vietnam</p> <p><i>Discussions:</i></p>
1:00 PM–2:00 PM	Lunch Break

2:00 AM–2:45 PM	<p><b>Challenges for International Tax Administration</b></p> <p><i>Chair:</i> Mr. Karlo Fermin S. Adriano, Assistant Secretary, Fiscal Policy and Monitoring Group - Department of Finance, Philippines</p> <p><i>Presentations:</i> Ms. Margaret Cotton, Deputy Division Chief, FAD (20 min.)</p> <p>Mrs. Aminath Shiyana, Director, International Tax Audit, Large Taxpayer and International Tax Audit, Inland Revenue Authority, Maldives</p> <p><i>Discussions:</i></p>
<b>Session on Taxation of High-Income Individuals</b>	
<p>High- and rising-income and wealth inequality is increasingly recognized as a major concern for countries. While inequality at the bottom can often be addressed through targeted tax and spending policies, progressive tax systems are believed to be well-placed to address inequality at the top of the income distribution. Both wealth taxes and capital income taxes – which can be designed in different shapes and forms – have received renewed attention across the world recently. This session will discuss the merits and drawbacks of these different taxes (the effects on revenue, income distribution and the economy), experiences across countries, and administrative issues (the role of international information exchange, voluntary disclosure programs, and high-wealth individual units).</p>	
2:45 PM – 4:00 PM	<p><i>Chair:</i> Ms. Teo Hui Hian, Director, Property Tax Division, Inland Revenue Authority of Singapore, Singapore</p> <p><i>Presentations:</i> Mr. Ruud De Mooij, FAD (20 min.)</p> <p>Prof. Motohiro Sato, Graduate School of Economics, Hitotsubashi University</p> <p>Mr. Hestu Yoga Saksama, Director of Tax Regulation I, Ministry of Finance, Indonesia</p> <p>Ms. Wendy Leo, Deputy Director 2, Tax Policy, Ministry of Finance, Singapore</p> <p>Mr. B.K. Saman Shantha, Deputy Commissioner General, Tax policy, International Affairs &amp; Legal, Inland Revenue Department, Sri Lanka</p> <p><i>Discussions:</i></p>
4:00 PM – 4:30 PM	Coffee break
<b>Session on Carbon Pricing</b>	
<p>Climate change poses major challenges to economic growth and development in the world economy as well as macroeconomic policy making. Asia is no exception with temperatures rising two</p>	

times faster than the global average and an increased frequency and severity of weather-related natural disasters. To support climate change mitigation strategies, countries in Asia are increasingly turning to carbon pricing and other complementary instruments. This session discusses the expected implications of carbon pricing and how countries can address political concerns with their introduction, followed by sharing country experiences with carbon pricing schemes in Asia and lessons learned.	
4:30 PM – 5:30 PM	<p><i>Chair:</i> Mr. Akihiko Yoshida, Director, Office of Asia and the Pacific, IMF</p> <p><i>Presentation:</i>  Ms. Yuko Kinoshita, Advisor, FAD (15 min.)  Mr. David Bradbury, Deputy Director of Tax Policy, CTPA, OECD (15 min.)</p> <p>Mr. Tomoki Sano, Deputy Director, Environmental Policy Division, Industrial Science, Technology and Environment Policy Bureau, Ministry of Economy, Trade and Industry (METI), Japan</p> <p><i>Discussions:</i></p>
6:00 PM – 8:00 PM	Reception hosted by Japan’s MOF Welcome Address –Mr. Kentaro Ogata, Deputy Director General, International Bureau, MOF, Japan

## Day 2: Friday, April 26

Time	Remarks
<b>Session on Building Tax Capacity through Governance and Accountability</b>	
To mobilize revenue effectively and efficiently, it is essential that the tax system is fair and adequately enforced and that people have trust in its institutions. This requires the combination of a well-designed and coherent policy framework, transparent policies and institutions, and good governance by people with appropriate technical and human skills. Building a good institutional and governance framework and maintaining its credibility over time can be challenging, however. The session will discuss the features of a good governance and accountability framework, both on the design of policies (including the required information, data, analysis and organization) and its implementation (organization, core processes, compliance management, digitalization). Countries will share experience on best practices.	
9:30 AM–10:45 AM	<p><b>Tax Policy Issues</b></p> <p><i>Chair:</i> Mr. Saiful Aznee bin Ab Ghafar, Senior Principal Assistant Secretary, Malaysia</p> <p><i>Presentations:</i> Mr. De Mooij, FAD (20min.)</p>

	<p>Mr. Tariq Niazi, Senior Director, Public Sector Management &amp; Governance, Asian Development Bank</p> <p>Mr. Syed Mohammad Abu Daud , Member, National Board of Revenue, Ministry of Finance, Bangladesh</p> <p>Mr. Alex Kapone, Economist, Macroeconomic Policy Division, Department of Treasury, Papua New Guinea</p> <p><i>Discussions:</i></p>
10:45 AM–11:00 AM	Coffee Break
11:00 AM–12:15 PM	<p><b>Tax Administration Issues</b></p> <p><i>Chair:</i> Mr. Mahesh Baral, Joint Secretary, Ministry of Finance, Nepal</p> <p><i>Presentations:</i> Ms. Margaret Cotton, FAD (20 min.)</p> <p>Ms. Da Costa Abenta, Director for International Tax Affairs Unit, International Tax Affairs Unit, Tax Authority, Ministry of Finance, Timor Leste</p> <p>Mr. De Silva K. Sudarshana, Director, Fiscal Policy, Ministry of Finance, Economic Stabilization and National Policies, Sri Lanka</p> <p>Dr. Lamy Mong, Chief of Bureau of Tax Policy, Department of Law, Tax Policy, and International Tax Cooperation, General Department of Taxation, Ministry of Economy and Finance, Cambodia</p> <p><i>Discussions:</i></p>
12:15 PM–1:30 PM	Lunch Break
<b>Session on Digitalization and Artificial Intelligence</b>	
<p>Digitalization has been transforming tax administration practices over recent decades and generative AI promises to further revolutionize this. These changes go well beyond adopting new technologies – they require a transformation of organizations, people, processes and relationships with customers. While sometimes successful, digitalization also often fails to deliver its potential. This session will address the broader context of digital transformation, ranging from data integrity, information security, increasing ICT expenditures and navigating competing reform priorities. Countries will share experiences regarding emerging implications of AI in tax administration, including how to deal with challenges. Selected AI challenges and</p>	

opportunities for tax administrations will also be addressed. Moreover, the session will cover the tax policy implications of digitalization.	
1:30 PM–2:45 PM	<p><b>Digitalization and AI – What are the Implications?</b></p> <p><i>Chair:</i> Ms. Yuko Kinoshita, FAD</p> <p><i>Presentations:</i> Mr. De Mooij, FAD (20 min.)</p> <p>Prof. Hiroyuki Kohyama, Graduate Schools of Law and Politics, University of Tokyo</p> <p>Mr. Leung Kin-wa, Deputy Commissioner (Operations), Inland Revenue Department, Hong Kong</p> <p>Mr. Deepak Chaudhury, Deputy Commissioner of Income Tax, Department of Revenue (OSD), India</p> <p>Mr. Yang Yu, Deputy Director, Income Tax Department, State Taxation Administration of China</p> <p><i>Discussions:</i></p>
2:45 PM–3:15 PM	Coffee Break
3:15 PM–4:30 PM	<p><b>Challenges of Digitalization for Tax Administrations</b></p> <p><i>Chair:</i> Ms. Wendy Leo, Deputy Director 2, Tax Policy, Ministry of Finance, Singapore</p> <p><i>Presentations:</i> Ms. Margaret Cotton, FAD (20 min.)</p> <p>Mr. Abhishek Tripathy, Deputy Commissioner, Department of Revenue, India</p> <p>Mr. Hisayuki Oyanagi, Director, Office of Digitalization and Business Process Reengineering, National Tax Agency, Japan</p> <p>Mr. Peter Green, Head of the Secretariat for the Forum on Tax Administration (FTA) and Head of the Secretariat for the Task Force on Tax Crimes and Other Crimes, OECD</p> <p><i>Discussions:</i></p>
<b>Concluding Session</b>	
4:30 PM–4:45 PM	Concluding Remarks—Mr. De Mooij and Ms. Kinoshita, FAD