



VAT Webinar Series

INTERNATIONAL MONETARY FUND



VAT AND DIGITAL ECONOMY

November 16, 2021

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 Katherine Baer, IMF.
- 08:05AM – 08:20AM** **Presentation – “Digitalization and challenges for the VAT”**
Presented by Alexander Klemm, IMF.
- 08:20AM – 09:00AM** **Panel discussions: Moderated by Katherine Baer, IMF.**
1. Taxing digital economy: VAT vs. CIT and DST - Walter Hellerstein, University of Georgia Law School.
 2. Countries favored collection models (vendor collection vs. financial institution withholding) - Mark Konza, ATO retired, Australia.
 3. Regional initiatives and challenges with VAT on digital services in Latin American and Caribbean countries - Raul Zambrano, CIAT.
 4. VAT on digital services - implementation in South Africa - Prenesh Ramphal, SARS.
- 09:00AM – 09:55AM** **Q&A session: Moderated by Katherine Baer, IMF.**
- 09:55AM – 10:00AM** **Summary of key issues and closing remarks.**
Presented by Katherine Baer, IMF.

UPCOMING WEBINARS

Tuesday, February 8, 2022

VAT and Sectoral Design

Tuesday, March 22, 2022

VAT Refunds

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



Katherine Baer is a Deputy Director in the IMF's Fiscal Affairs Department. As such, she has oversight over FAD's tax work, oversees the department's Capacity Development (CD) delivery in all fiscal areas to countries in the Middle East, North Africa and Central Asia, and is leading the development of an overall approach to fiscal policy from a gender perspective. From 2012 to 2021 she led the Revenue Administration Division II, which helps develop capacity in tax and customs administration in more than 80 IMF member countries in the Western Hemisphere and Sub-Saharan Africa. During her career at the IMF, she has helped design and implement tax and customs reforms in Asia, Central Asia, and Europe, including in crisis countries. She was a Financial Economist in the U.S. Treasury, where she worked on tax policy reforms and tax compliance issues. She was also head of research in the Mexican Tax Administration, where she directed the tax gap studies and helped design and implement a major customs reform program. Ms. Baer has several publications in the field of tax administration and holds a Ph.D. from Cornell University.



Alexander Klemm is Division Chief of the Tax Policy 2 Division of the IMF's Fiscal Affairs Department. He undertakes research and leads capacity development missions on tax policy. He also worked in IMF area departments, participating in financial programs and economic surveillance. Outside the IMF he gained work experience at the Institute for Fiscal Studies and the European Central Bank. He holds a PhD from University College London and has published on public finance, tax policy, investment, and the balance of payments.



Walter Hellerstein is the Francis C. Shackelford Professor of Taxation and Distinguished Research Professor Emeritus, University of Georgia School of Law, and currently serves as Visiting Professor at the Vienna University of Economics and Business. Hellerstein has devoted most of his professional life to the study and practice of US state taxation, and he is the principal author of *State Taxation* vols. I & II 3d ed. (Thomson Reuters 2021 rev.). Hellerstein has also been deeply involved in international cross-border tax issues, particularly with regard to consumption taxes. He is an academic adviser to the OECD's Committee on Fiscal Affairs, Working Party No. 9 on issues involving cross-border consumption taxation, and he is a member of the Working Party's Technical Advisory Group that has developed guidelines for the taxation of cross-border supplies of services and intangibles. He is also co-author with Arthur Cockfield et al. of *Taxing Global Digital Commerce*, 2d ed. (Kluwer Law International, 2020).



Mark Konza was a Deputy Commissioner of the Australian Taxation Office for almost 20 years. During this time, he was variously responsible for the Individual, Small and Medium Business, High Wealth Individuals, and Large Business taxpayer segments and international taxation. As Deputy Commissioner Large Business and International Tax, Mark led the ATO response to the Base Erosion and Profit Shifting Action Plan, implemented new measures to combat multinational tax evasion and led multilateral investigations of the tax planning arrangements of major multinational enterprises. Mark also led the Forum of Tax Administrators' Joint International Taskforce for Sharing Intelligence and Cooperation (JITSIC) in their work on the Panama and Paradise Papers. Mark has been a Fiscal Affairs Expert for the IMF for 16 years and has assisted countries in Africa, Asia, South America, and Europe.



Raul Zambrano is the Director of Technical Assistance and Technology of the Inter-American Center of Tax Administrations – CIAT. He has led international multidisciplinary teams in modernization projects implemented by CIAT in 8 countries and has participated in process improvement and information systems development and evaluation as a consultant in more than 20 tax and customs administrations. He has lectured on databases, information systems management, and object orientation at the Escuela Politécnica Nacional del Ecuador and the Universidad San Francisco de Quito, and seminars on technology and tax administration at the Escuela de Administración de Hacienda Pública in Caracas and the Universidad del Externado in Bogotá. Member of the BEPS Action 1 TFDE. He has authored and edited several publications on tax administration and technology.



Prenesh Ramphal is the Value-Added Tax (VAT) Leader at the South African Revenue Service (SARS) and has worked in different portfolios in VAT administration, including audit, legal interpretation and rulings, VAT policy and legislation development, and VAT legislative and operational Oversight. His is currently responsible for the end-to-end VAT administrative process at SARS, and works with a team of process engineers, policy and procedure specialists, and analysts to ensure an effective process of VAT administration. Prenesh is also a participant of the OECD Working Party 9 on Consumption Taxes and was instrumental in co-developing and implementing South Africa's regime on VAT on Foreign Electronic Services, including Digital Platforms.