



VAT Webinar Series



INTERNATIONAL MONETARY FUND



THE VAT EXPERIENCE: WHAT HAVE WE LEARNED IN THE LAST 20 YEARS?

September 23, 2020

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 Vitor Gaspar, IMF
08:05AM – 08:20AM	Presentation – “The VAT: An Overview of Developments and Issues” Presented by Michael Keen, IMF
08:20AM – 09:00AM	Panel discussions: Moderated by Victoria Perry, IMF <ol style="list-style-type: none">1. Recent academic policy work in the VAT area. Rebecca Millar.2. Role of the VAT in the European fiscal context. Patrice Pillet.3. Recent VAT reforms in India. Indira Rajaram.4. VAT Reforms in Benin. Nicolas Yenoussi.
09:00AM – 09:55AM	Q&A session: Moderated by Victoria Perry, IMF
09:55AM – 10:00AM	Summary of key issues and closing remarks Presented by Victoria Perry, IMF

BIOGRAPHY OF THE PANELISTS



Vitor Gaspar, a Portuguese national, has been Director of the Fiscal Affairs Department (FAD) of the International Monetary Fund (IMF) since 2014. Prior to joining the IMF, he was a Special Adviser at Banco de Portugal. He served as Minister of State and Finance of Portugal during 2011–13. He also held a number of positions in European institutions. Notably, he was director general of research at the European Central Bank from 1998–2004. Mr. Gaspar holds a Ph.D. and a post-doctoral agregado in Economics from Universidade Nova de Lisboa; he graduated from Universidade Católica Portuguesa.



Michael Keen is Deputy Director of the FAD of the IMF, where he was previously head of the Tax Policy and Tax Coordination divisions. He is a coauthor of "The Modern VAT" (2001), was awarded the Daniel M. Holland medal of the National Tax Association in 2018, is Honorary President of the International Institute of Public Finance and was awarded the CESifo-IIPF Musgrave prize in 2010. Before joining the Fund, he was Professor of Economics at the University of Essex and visiting Professor at Kyoto University.



Rebecca Millar is a Professor of Law at the University of Sydney Law School, where she teaches VAT/GST law subjects in the post-graduate tax program. She has published extensively in the area of comparative analysis of the legal design and application of GST/VAT laws. She also has extensive experience assisting countries with the design, drafting, and implementation of indirect tax laws. Amongst other Australian roles, Professor Millar was for many years a member of the Australian Taxation Office's GST Advisory Group and GST Rulings Panel and was on the panels of experts for the Board of Taxation's Review of the Legal Framework for the Administration of the GST (2009) and its Review of the Application of GST to Cross-Border Transactions (2010). Prior to becoming an academic, she worked in practice.



Patrice Pillet is the Head of Unit for VAT in DG Taxud (European Commission). He is therefore responsible for the development of VAT policy, notably in the context of the recent tax action plan. He was previously head of the legal unit of DG TAXUD, responsible for the management of complains, the handing of infringement procedures as well as other legal issues (including preliminary rulings) in the area of indirect taxation. During his career, he has worked on different tax (VAT on electronic commerce, administrative cooperation and fight against fraud) and customs issues (international customs cooperation).



Indira Rajaraman holds a PhD in Economics from Cornell University. She was previously Professor of Economics at the Indian Institute of Management Bangalore, and Reserve Bank of India Chair Professor at the National Institute of Public Finance and Policy, Delhi. She also served as a member of the 13th Finance Commission; and Member of the Central Board of Directors, Reserve Bank of India and of the Technical Advisory Committee for Monetary Policy. She has over 75 research publications in international and national journals and edited volumes and writes regularly in the financial press. She was a member of several official committees that shaped the process of financial and fiscal reform, and is presently on the Advisory Council of the Fifteenth Finance Commission.



Nicolas Yenoussi is the Director-General of the Benin tax administration since 2016. He has extensive experience as a tax administrator having served in various positions, including as the head of the small business tax center, the medium-size business tax center, and the modernization and change management unit. Mr. Yenoussi is a graduate from the National School of Taxes (ENI) of Clermont-Ferrand (France).



Victoria Perry is Deputy Director of the FAD of the IMF, where she was previously head of the Revenue Administration and Tax Policy Divisions. She is a coauthor of the “The Modern VAT” (2001). Prior to joining the IMF, Ms. Perry was the Deputy Director of the Harvard University International Tax Program and practiced tax law with the Boston law firm of WilmerHale. She is Past President of the National Tax Association and is also a past president of the American Tax Policy Institute, past Chair of the VAT Committee of the American Bar Association Section of Taxation and serves on the Board of the International Institute of Public Finance. She received her J.D. from the Harvard Law School, and her B.A. from Yale University in economics and philosophy.

UPCOMING WEBINARS

Tuesday, November 17, 2020

VAT in the Post-Covid-19 Era

Tuesday, January 12, 2021

Equity, Efficiency, and Administration of VAT

Tuesday, March 16, 2021

Managing VAT Compliance and Administration

QUESTIONS?

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FISCAL AFFAIRS