



High-Level Regional Tax Conference 2021 (virtual) 24–25 November 2021

I. Background and Event Description

Domestic resource mobilization (DRM) has emerged as a major strategic priority in the aftermath of the coronavirus disease (COVID-19) pandemic. It is now more important than ever for the Asian Development Bank's (ADB) developing member countries (DMCs) to address debt sustainability and to achieve the Sustainable Development Goals (SDGs). Unanticipated increases in public debt because of large fiscal measures to mitigate the impact of COVID-19 and shrinking tax revenues during the pandemic have worsened the fiscal balance and substantially increased public debt in many DMCs. Asia and the Pacific region are falling short on all 17 SDGs. Even before the pandemic, most DMCs recorded relatively weak revenue performance, and tax yields that were rather unstable and unpredictable, with many developing members having a tax-to-gross domestic product ratio below the 15% benchmark. While the role of external finance is crucial in filling the fiscal gaps of DMCs, DRM (SDG 17, Target 17.1)¹ is the indispensable foundation for achieving all the other SDGs and for supporting a strong, inclusive, and green recovery.

International tax cooperation (ITC) can also play a key role in assisting DMCs to work together to close the tax loopholes exploited by aggressive tax planning and combat tax evasion. The consensus-based, two-pillar solution to address tax challenges arising from the digitalization of the economy has great potential for helping DMCs collect additional revenue for building a prosperous, inclusive, resilient, and sustainable future. However, ITC issues in this region are still lagging. The rate of participation in international tax initiatives – such as the Inclusive Framework on Base Erosion and Profit Shifting (BEPS) and the Global Forum on Transparency and Exchange of Information for Tax Purposes – shows room for improvement.

In this regard, a significant gap in DRM and ITC is the lack of a pan-regional tax community in Asia and the Pacific region. While there are some important tax communities, they do not provide a platform for strategic policy dialogue, and the coverage of economies is limited.

To fill this gap, ADB announced the creation of an Asia Pacific Tax Hub (Tax Hub) in September 2020. Following this announcement, ADB has officially launched the Tax Hub at the 54th ADB Annual Meeting in May 2021. The Tax Hub is envisioned to serve as an open and inclusive platform for strategic policy dialogue, knowledge sharing, and development coordination among ADB, its members, and development partners.

II. Objectives

This high-level regional tax conference will serve as the first organizational event of the Tax Hub. The conference aims to: (1) acknowledge the core role of the Tax Hub in the taxation agenda in Asia and the Pacific; and (2) serve as a platform for all stakeholders to conduct strategic dialogue under the Tax Hub and identify its priority areas.



III. Date and Time

- Dates: 24–25 November 2021 (Wednesday–Thursday)
- Time: 24 November, 11:55 a.m.–2:10 p.m. (GMT+8)
25 November, 12:00 noon–2:10 p.m. (GMT+8)
- Virtual: Zoom Platform

IV. Participants

The target audience are heads of tax policy and administration agencies from ADB's members and senior representatives from development partners, including International Monetary Fund (IMF), Organization for Economic Co-operation and Development (OECD), and World Bank (WB). ADB staff and other stakeholders are also invited to contribute to panel discussions.

On Day 1, the discussion will cover a wide range of high-level policy agenda, including resource mobilization challenges that governments have been facing in the midst of COVID-19, and possible areas of support that development partners may provide for strong recovery.

On Day 2, focus will be put more on the technical and practical aspects of countries' experiences and expertise related to the three key building blocks of the Tax Hub and in-country support provided by development partners through intensive discussions in breakout rooms.

V. Agenda

Day 1: Wednesday, 24 November (2.5 hours estimated)	
11:55 a.m.–12:25 p.m.	<ul style="list-style-type: none"> • Moderator: Xiaohong Yang, Chief Thematic Officer, Sustainable Development and Climate Change Department (SDCC), ADB <p>Welcome remarks and keynote address</p> <ul style="list-style-type: none"> • Masatsugu Asakawa, President, ADB <p>Opening remarks</p> <ul style="list-style-type: none"> • Vitor Gaspar, Director, Fiscal Affairs Department, IMF • Indermit Gill, Vice President for Equitable Growth and Financial Institutions, WB • Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD
12:25 p.m.–12:45 p.m.	<p>Session 1: Operational and organizational matters of the Asia Pacific Tax Hub</p> <ul style="list-style-type: none"> • Presenter: Bruno Carrasco, Director General concurrently Chief Compliance Officer, SDCC, ADB or John Versantvoort, Head, Office of Anticorruption and Integrity, ADB • Q&A session



12:45 p.m.–2:00 p.m.	Session 2: Tax policy and administration options to address the emerging challenges from the digital economy <ul style="list-style-type: none"> Moderator: Youngnoh Kim, Head, OECD Korea Policy Center Tax Programme, and Deputy Director, Ministry of Economy and Finance (MOEF), Republic of Korea Presenters: <ul style="list-style-type: none"> Digitalization and taxation in Asia – Ruud de Mooij, Advisor, IMF Digital economy challenges – Huey Min Chia-Tern, Deputy Commissioner (International, Investigation & Indirect Taxes Group), Inland Revenue Authority of Singapore Outcome of the BEPS two-pillar agreement – Grace Perez-Navarro, Deputy Director, OECD Panelists – government officials presenting their country's experiences: <ul style="list-style-type: none"> Abu Tariq Jamaluddin, Deputy Chief Executive Officer (Policy), Inland Revenue of Malaysia Ponlapat Kaewsamri, Senior Tax Economist, Revenue Department, Ministry of Finance Thailand Nairuhi Avetisyan, Head of International Tax and Customs Relations Division, Tax Service of the Republic of Armenia Q&A Session
2:00 p.m.–2:10 p.m.	Concluding Remarks and Closing Day 1 <ul style="list-style-type: none"> Koni Ravono, Head of Secretariat, Pacific Islands Tax Administrators Association

Day 2: Thursday, 25 November (2.5 hours estimated)	
12:00 noon–12:05 p.m.	Opening remarks <ul style="list-style-type: none"> Moderator: Marcello Estevão, Global Director, Macroeconomics, Trade, and Investment, WB
12:05 p.m.–12:45 p.m.	Session 3: Country presentations <ul style="list-style-type: none"> Moderator: Chiara Bronchi, Practice Manager, Fiscal Policy and Sustainable Growth Unit, Macroeconomics, Trade, and Investment Global Practice, World Bank Group Tax reform highlights – Antonette Tionko, Undersecretary, Revenue Operations Group; Corporate Affairs Group, Department of Finance, Philippines Tax Administration Diagnostic Assessment Tool (TADAT) – Asad Aziz, Secretary (Revenue-Operations), Federal Board of Revenue, Pakistan



	<ul style="list-style-type: none"> • Tax reform highlights – Ulziibat Molomjamts, Head of Tax Administration and International Tax Department, General Department of Taxation Mongolia • Medium Term Revenue Strategy – Andrew Oaeke, Deputy Secretary, Department of Treasury, Papua New Guinea • Tax reform highlights – Nilusha Abeysekara, Deputy Director, Department of Fiscal Policy of the Ministry of Finance, Sri Lanka <p>This session will serve as a platform for sharing country experiences on tax system reforms and stimulate dialogues among and between ADB members and development partners for sustainable and equitable growth.</p>
12:45 p.m.–1:30 p.m.	<p>Session 4: Breakout sessions: Subregional group discussion on challenges and possible areas of engagement with the Tax Hub</p> <p>Room 1: Central and West Asia (simultaneous translation will be available)</p> <ul style="list-style-type: none"> • Proposed Chair: Yevgeniy Zhukov, Director General, Central and West Asia Department, ADB <p>Room 2: East Asia</p> <ul style="list-style-type: none"> • Proposed Chair: M. Teresa Kho, Director General, East Asia Department, ADB <p>Room 3: Pacific</p> <ul style="list-style-type: none"> • Proposed Chair: Pacific Department, ADB <p>Room 4: South Asia</p> <ul style="list-style-type: none"> • Proposed Chair: South Asia Department, ADB <p>Room 5: Southeast Asia</p> <ul style="list-style-type: none"> • Proposed Chair: Southeast Asia Department, ADB <p>This session will take place in parallel breakout rooms. Three questions will be discussed in each room simultaneously. Each discussion summary for each breakout room will be presented by rapporteurs at Session 5. Simultaneous translation will be available.</p>
1:35 p.m.–2:00 p.m.	<p>Session 5: Plenary Session: Way forward – what support and practical approach should be provided?</p> <ul style="list-style-type: none"> • Moderator: Shigeto Hiki, Deputy Commissioner (International Affairs), National Tax Agency, Japan <p>The findings for each breakout session will be presented by rapporteurs. The moderator will open the floor for discussion.</p>
2:00 p.m.–2:10 p.m.	<p>Concluding Remarks and Closing the Conference</p> <p>Speaker: Bambang Susantono, Vice-President for Knowledge Management and Sustainable Development, ADB</p>



[11](#) Sustainable Development Goal 17 (SDG 17 or Global Goal 17) is “Strengthen the means of implementation and revitalize the global partnership for sustainable development”. SDG 17 has 19 targets and 24 indicators. Target 17.1 is formulated as: “Mobilize resources to improve domestic revenue collection: Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.” [Resolution adopted by the General Assembly on 6 July 2017: Work of the statistical commission pertaining to the 2030 Agenda for sustainable development](#). United Nations General Assembly. Pg. 22.