



Taxing Micro and Small businesses – From Informality to Voluntary Tax Compliance

International Tax Dialogue (ITD) Conference

May 4-6, 2011

Tbilisi, Georgia

Tbilisi Marriott Hotel

Conference Program

DAY ONE

Wednesday, May 4

10:00 – 11:00	Conference registration. Welcome coffee.
11:00 – 11:20	Official conference opening <i>Nika Gilauri, Prime Minister of Georgia</i> <i>Thomas Lubeck, IFC Regional Head, Caucasus</i> <i>Richard Stern, Chair, International Tax Dialogue</i>

Setting the Stage – Why MSME Taxation Matters

11:20 – 12:20	What can we gain from MSME taxation, what are the main challenges? <i>High-level panel discussion</i>
12:20 – 13:30	Challenges in the region a. MSE regimes as a source of widespread evasion b. High levels of non-registration and limited information about the segment c. Linking taxation to the broader MSME development agenda <i>IFC</i> <i>Ukraine (Eng/Rus)</i> <i>Kazakhstan</i>
13:30 – 14:45	<i>Lunch at Restaurant Parnas</i>
14:45 – 16:00	Should MSEs be treated differently for tax purpose? – a review of the main arguments: a. Summary of regional trends and results to date (formalization, revenue, abuse risks) b. What we should know about MSME compliance costs <i>IFC</i> <i>Armenia (Eng/Rus)</i> <i>Slovenia (Eng/Rus)</i>
16:00 – 16:30	<i>Coffee break</i>
16:30 – 17:30	Strategies for widening the tax net: Ways to promote the registration of hidden taxpayers a. Information cross-checking, Block management, E-solutions b. Cooperation with external partners (business associations), highlighting benefits of formalization c. Indirect taxation and the informal economy - The potential and limitation of withholding Taxes <i>Bulgaria (Eng/Rus)</i> <i>Serbia (Eng/Rus)</i> <i>Azerbaijan (Eng/Rus)</i> <i>Uzbekistan (Eng/Rus)</i>
19:30	<i>Official Conference Dinner at Restaurant Parnas, Tbilisi Marriott Hotel</i>

DAY TWO
Thursday, May 5

<i>Understanding Policy Options</i>	
9:30 – 11:30	<p>Designing presumptive tax regimes: regional approaches and global trends</p> <ul style="list-style-type: none"> a. Small taxpayer regimes b. Solutions for micro-businesses c. The appropriate use of patent regimes <p style="text-align: right;"> <i>IFC (Eng/Rus)</i> <i>Georgia (Eng/Rus)</i> <i>Poland (Eng/Rus)</i> <i>Moldova (Eng/Rus)</i> <i>Czech Republic (Eng/Rus)</i> <i>Tajikistan (Eng/Rus)</i> </p>
11:30 – 12:00	<i>Coffee break</i>
12:00 – 13:15	<p>Small and Medium sized businesses - the VAT and accounting requirements</p> <ul style="list-style-type: none"> d. Setting thresholds e. Simplified calculation methods f. Differentiated accounting requirements for micro, small and medium sized taxpayers <p style="text-align: right;"> <i>Hungary (Eng/Rus)</i> <i>Austria (Eng)</i> <i>World Bank (Eng/Rus)</i> </p>
13:15 – 14:30	<i>Lunch</i>

<i>Tax Administration Options</i>	
14:30 – 15:30	<p>Changing the culture among administrators: Reform strategies to better service the MSE segment</p> <ul style="list-style-type: none"> a. Preparing Small Business operators (supporting self assessment, lessons from cooperation with the private sector) b. Outreach, capacity building, E-solutions <p style="text-align: right;"> <i>Estonia (Eng/Rus)</i> <i>Lithuania (Eng/Rus)</i> <i>Montenegro</i> </p>
15:30 – 16:30	<p>Simplified risk scoring for SMEs (industry averages, determining sector specific indicators) and basic IT applications</p> <p style="text-align: right;"> <i>Kyrgyz Republic (Eng/Rus)</i> <i>Latvia</i> </p>
16:30 – 17:00	<i>Coffee break</i>
17:00 – 18:00	<p>Profiling small businesses for tax purposes: the Italian “Studi di Settore” approach</p> <p style="text-align: right;"><i>Italy</i></p>
19:30	<i>Informal Dinner at Restaurant Meidani (meeting at Marriott Lobby at 19:15)</i>

DAY THREE
Friday, May 6

9:30 – 10:30	Speed dating session with successful reformers
10:30 – 11:00	<i>Coffee break</i>
11:00 – 11:30	Lessons for the region <i>IFC (Eng)</i>

Next Steps

11:30 – 12:15	Where do we go from here? <i>High-level panel discussion</i>
12:15 – 12:30	Conference communiqué and closing <i>Kakha Baindurashvili, Minister of Finance of Georgia</i>
12:40 – 13:30	<i>Lunch</i>

The Conference in images ([Picture 1](#), [Picture 2](#), [Picture 3](#), [Picture 4](#) and [Picture 5](#))