**Domestic Revenue Mobilisation training course - Agenda**

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|  | **DAY 1** | **DAY 2** | **DAY 3** |
| **09:30-11:00** | **Opening and introduction to DRM – Module 1**   * Introduction * Objectives * Methods for course * Introducing DRM and EU Commitment | **Special case of the VAT - Module 5**     * Property tax. Characteristics, administration efficiency. * Tax incentives. On corporate income tax. * Case experiences * Exercise | **Tax administration - Module 9**   * Customs administration. * Protecting border, trade facilitation. Customs and tax * Revenue forecasting. Aims and methods. |
| **11:00-11:15** | BREAK | **BREAK** | **BREAK** |
| **11:15-13:00** | **An introduction to taxation – Module 2**   * Rationale for taxation * Why tax and the cost of weak tax systems * Can we increase DRM? * Taxonomy of tax * Trends in taxation | **Special case of Profit Taxation - Module 6**   * Tax policy formulation * Ingredients of tax policy * Tenets of good tax * A comprehensive example: Taxes to control global and local emissions and externalities | **pecial case: Decentralization and local taxes – Module 10**   * Various approaches * EU. * PEFA * IMF. Tadat * Tax benchmarking * Doing Business: Paying Taxes |
| **13:00-14:30** | **LUNCH** | **LUNCH** | **LUNCH** |
| **14.30-15:45** | **Taxonomy of tax – Module 3**   * Economic system and tax system * Tax ratios, tax capacity, and tax effort * Criteria for evaluating the tax system * Some technical issues * Extractives * Exercise | **Mining taxation – Module 7**   * Basic role of the tax administration * Actors and roles * Major processes of the tax administration * Organizational structures * Extractives | **Customs administration and revenue forecasting – Module 11**   * Cases   - Bosnia and Herzegovina  - Rwanda   * Conclusion * Lessons learned |
| **15:45-16:00** | BREAK | **BREAK** |  |
| **16.00 -17:30** | **Evaluating the tax system – Module 4**   * Characteristics and working of VAT * Neutrality of VAT: exemption or zero-rate (foreign trade) * Excesses of zero rating: the Mexican maquiladoras * Revenue potential and efficiency of VAT * Measuring the efficiency of VAT * Setting the registration threshold: case of DUBAI | **Tax Expenditures – Module 8**   * Modernisation * Organisation * Legal and regulatory * Corruption * Post-conflict societies |  |