**DRM Training Brussels 14-15-16 Jan 2019 - AGENDA**

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|  | **DAY 1** |
| **09:00 - 9:15** | Welcome adress DEVCO A4 (Stefan Agne) / Trainer (Pierre Vandenberghe) / Participants  Entry knowledge assessment test |
| **09:15 - 10:00** | **Module 1 - Opening and introduction DRM**  **1-1 - Goals**  **1-2 – Why and how improving DRM?**  **1-3 – Introduction to DRM**  **1-4 – Global actors and initiatives**  **1-5 – International monitoring** |
| **10:00-11:00** | **Module 2 - European Union approach for DRM**  **2-1 – Internal approach**  **2-2 - Internal /external approach**  **2-3 – Commission support to developing countries** |
| **11:00-11:15** | BREAK |
| **11.15-12:00** | **Module 3 - How to concretely engage on DRM**  **3-1 - Medium term revenue strategy (MTRS)**  **3-2 – Available data (IMF, OECD, national data)**  **3-3 – Donor groups**  **3-4 – Dialogue with administrations**  **3-5 – Dialogue on policies strategy**  **3-6 - Diagnostic tools (PEFA/TADAT/TPAF…)**  **3-7 – Choice of modality?**  **3-8 – Keeping the contact with HQ (Geo/Thematic units/ DAC code)** |
| **12:00-13:00** | **Module 4 - Country case**  Short presentation (5min) by the participants of the DRM situation in their country and, if applicable, existing supports (EU or others) [Asked to the participants one month before the training]. |
| **13:00-14:15** | LUNCH |
| **14:15 -15 30** | **Module 5 – Taxation system**  **5-1 – Long term trends**  **5-2 – What can be taxed**  **5-3 – Formal / Informal**  **5-4 – Tax life cycle**  **5-5 – Parafiscals** |
| **15:30-15:45** | BREAK |
| **15:45-17:30** | **Module 6 – Tax administration issues**  **6-1 – Organisational issues**  **6-2 - Tax identification number (TIN) and registration**  **6-3 - Civisme fiscal - Tax compliance management**  **6-4 - Risk management and internal control**  **6-5 -Tax payer service and education**  **6-6 - Audit and enforcement** |

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|  | **DAY 2** |
| **09:00-10:45** | **Module 7 - Focus on direct tax**  **7-1 – Personal income tax (PIT)**  **7-2 – Business / corporate income tax (CIT)**  **7-3 – Property tax** |
| **10:45-11:00** | BREAK |
| **11:00-13:00** | **Module 8 - International issues**  **8-1 – Aggressive tax planning**  **8-2 – Treaty abuse**  **8-3 – Price manipulation**  **8-4 – Transfer pricing**  **8-5 – Debt shifting**  **8-6 – Capital gain taxation**  **8-7 – Tax ruling abuse**  **8-8 – Solution / Recommendation**  **8-9 – Fight against illicit financial flows – Exchange of information**  **8-10 – Fight against anti money laundering** |
| **13:00-14:15** | BREAK |
| **14.15-16:00** | **Module 9 - Value-added tax (VAT) and excises**  **9-1 – VAT functioning**  **9-2 – VAT Neutrality and equity**  **9-3 – VAT Revenue potential and efficiency**  **9-4 – Excises** |
| **16:00-16:15** | BREAK |
| **16:15 -17:30** | **Module 10 - Customs**  **10-1 – Customs XXX**  **10-2 – Customs YYY** |

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|  | **DAY 3** |
| **09:00-10:45** | **Module 11 – Tax expenditures**  **11-1 – Definition and methodology**  **11-2 – Tax expenditures promoting investment**  **11-3 – Tax expenditure sustaining consumption**  **11-4 – Cases experiences** |
| **10:45-11:00** | BREAK |
| **11:00-13:00** | **Module 12 - DRM and natural resources**  **12-1 – Introduction : specific features of mining industry**  **12-2 – Principles of an optimal mining tax regime**  **12-3 – Tax instruments** |
| **13:00-14:15** | BREAK |
| **14.15-16:00** | **Module 13 – Build up your own indicators**  **Module 14 – Wrap-up exercise** |
| **15:45-16:00** | BREAK |
| **16:00 -17:00** | **Module 14 – Exercise restitution**  **Conclusion of the training**  Q/A DG DEVCO + DG TAXUD + DG JUSTICE  Final knowledge assessment test |