

# Comment procéder ?

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## Module 3

Mobilisation des recettes nationales  
Formation financée par l'Union européenne  
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# Présentation

1. Stratégie de mobilisation des recettes à moyen terme (SMRMT)
2. Données disponibles
3. Groupes de partenaires techniques
4. Dialogue avec les administrations
5. Dialogue sur la stratégie politique
6. Outils de diagnostic
7. Choix des modalités
8. Garder le contact avec le siège

# 1. Stratégie de mobilisation des recettes à moyen terme (SMRMT)

- une feuille de route à haut niveau pour la réforme du système fiscal sur 4-6 ans
- engagement fort du gouvernement dans sa conception et sa mise en œuvre / appropriation
- une vaste concertation avec les acteurs du système fiscal est souhaitable, notamment en vue d'assurer l'engagement politique des parties en présence

# Pourquoi concevoir une SMRMT?

- Les priorités fiscales sont trop souvent portées par des considérations à court terme. L'engagement à des réformes à moyen terme aidera à rendre prioritaires des objectifs intermédiaires.
- Les priorités des décideurs politiques ne correspondent pas nécessairement à celles des techniciens. De surcroît ils n'ont pas la même perspective temporelle.
- Le renforcement institutionnel de l'administration fiscale est complexe et demande un effort soutenu sur plusieurs années.
- Le cadre juridique nécessite des changements en temps opportun pour appuyer l'évolution au niveau de la politique et de l'administration.
- Une réforme, pour réussir, nécessite un soutien politique continu et la confiance d'un vaste éventail d'acteurs.
- Donner une idée plus précise des recettes probables sur une période de planification utile, les contribuables ayant alors plus de certitude quant au traitement qui leur sera réservé et aux implications fiscales de leurs investissements et d'autres décisions.



#### Concept Note on the Medium-Term Revenue Strategy (MTRS)

The purpose of this note is to further develop the concept of *Medium-Term Revenue Strategy (MTRS)* presented in the paper that the Platform for Collaboration on Tax (IMF, OECD, UN, WB) submitted in July 2016 to the G20 Finance Ministers meeting in Chengdu, China.<sup>1</sup>

The core elements needed for an effective implementation of an MTRS are outlined in Box 10 of the paper, reproduced below. As explained in the Platform paper, the fully-fledged implementation of an MTRS in a given country would require a holistic, synergistic, and steady development of the core elements.

##### Box 10. Core Elements of an MTRS

- ✓ A social contract on the level of revenue mobilization effort for the medium-term (5-10 years) with due consideration to the poverty and distributional implications of the associated measures
- ✓ A comprehensive reform plan for the tax system, reflecting country circumstances and the state of institutional capacity:
  - A redesign of the policy setting to meet the revenue goal.
  - A reform of the revenue agencies to properly administer the policy setting and to achieve a high level of taxpayers' compliance to meet the revenue goal.
  - A strengthening of the legal framework to enable the policy redesign and administration reform, including by balancing revenue agencies' powers and taxpayers' rights.
- ✓ A country's commitment to a steady and sustained implementation, notably by securing political support and resourcing.
- ✓ Secured financing for the CD effort (technical assistance and training) to support the country in overcoming domestic constraints to formulate and implement an MTRS effectively.

As many countries are currently undertaking significant revenue mobilization efforts, notably based around tax system reforms, some of the above elements (or parts of them) are already in place, to some extent—but not necessarily with the reach, synergy, and sustainability that the Platform for Collaboration on Tax (PCT) envisages in its paper. As stressed there, the revenue mobilization effort is not only about the quantity, but also its quality. Elaboration on the Platform vision follows.<sup>2</sup>

**Social consensus on medium-term revenue goals.** Revenue goals should be determined in tandem with expenditure needs/goals. Regarding the latter, there are evident links to be made with the 2030 Agenda for Sustainable Development, centered around 17 Sustainable Development Goals (SDGs) to be achieved by 2030. These goals are more ambitious in reach and revenue requirements than previous development agendas. The medium-term timeframe the PCT paper suggests is 5-10 years to progressively reach the revenue objectives needed to achieve the 2030 timeframe for full implementation of the SDGs.

Governments must lead and inform the national dialogue that determines society's expectations for the level of public services and the related expenditure needs that determines revenue collection targets—health, education, social entitlements, employment, poverty reduction, etc.—and social and economic development countries will be pursuing. In tailoring the SDGs to countries' contexts, political leaders are central to building broad consensus across multiple stakeholders and representatives of the community.<sup>3</sup>

<sup>1</sup> Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries, Platform for Collaboration on Tax (IMF, OECD, UN, WB), July 2016. At: <https://www.imf.org/external/np/pp/eng/2016/07/2016.pdf>.

<sup>2</sup> As the Platform paper stresses, the revenue focus of MTRS is the tax system (including in this both customs and the range of fiscal regimes that may be applied to the extractive industries). Other financing sources (lending or external aid) were not addressed, except the external support for capacity development (CD)—technical assistance (TA) and training.

<sup>3</sup> Figure 4 in the Platform document describes the wide range of stakeholders involved in tax reform. Among these, external institutions (e.g. Platform partners), and agencies providing budget support should help in this dialogue, as part of the relationship they maintain with countries—e.g. the IMF through its surveillance and lending activities with countries.

#### Abridged Summary of the Medium-Term Revenue Strategy 2018-2022 measures\*

- Strategic Objectives**
- Halt the declining revenue to GDP trend and increase revenues (excluding grants) in terms of GDP to reach 14.0 per cent by 2022
  - Clear policies that support national development goals and encourage investment
  - Broad based taxes that ensure everyone makes a fair contribution to the nation
  - Clear laws that define the rights and obligations of taxpayers and administrators
  - Fair and efficient administration that provides high quality services to taxpayers

Policy Reform	Legal Reform	Administration Reform
<b>Small business regime</b> <ul style="list-style-type: none"> <li>• Design a simplified system for tax calculation and payment</li> </ul> <b>Tax Exemptions/Incentives</b> <ul style="list-style-type: none"> <li>• Review existing incentives and exemptions and prepare tax expenditure budgets</li> <li>• Adjust arrangements based on economic value</li> </ul> <b>Excise and export duty</b> <ul style="list-style-type: none"> <li>• Review rates for alcohol, tobacco and gaming</li> <li>• Review excisable products, export tariffs</li> <li>• Examine unprocessed products eg fish, sawlogs</li> </ul> <b>Expand the tax base</b> <ul style="list-style-type: none"> <li>• Explore taxes used in other jurisdictions eg Capital Gains Tax</li> <li>• Broaden the GST tax base by limiting the extensive use of zero rating</li> </ul> <b>Review resource revenue</b> <ul style="list-style-type: none"> <li>• Review and limit the scope of taxes for stabilization to major tax heads</li> </ul> <b>Review non-tax revenues and ensure remittances to public account</b> <ul style="list-style-type: none"> <li>• Review non-tax revenues and ensure remittances to public account</li> </ul> <b>Personal Income tax and GST:</b> <ul style="list-style-type: none"> <li>• Assess opportunities to rebalance the tax composition from income to consumption</li> </ul>	<b>Update and consolidate existing Acts</b> <ul style="list-style-type: none"> <li>• Simplify legislation and separate taxing measures from administration measures</li> <li>• Locate all administration laws/regulations within a tax Administration/Procedures Act</li> <li>• Customs legislation modernization</li> <li>• Review to ensure economic value to comply exists before committing to new arrangements</li> </ul> <b>Asset Registers</b> <ul style="list-style-type: none"> <li>• Establish definitive registers with respect to real property, shares, government entitlements such as licences</li> </ul> <b>Bank Secrecy</b> <ul style="list-style-type: none"> <li>• Ensure ready access to bank information by tax administration</li> </ul> <b>Public Agencies</b> <ul style="list-style-type: none"> <li>• Amend the respective legislation covering public agencies to enable the full pass-through of fees and charges and much improved dividend flows from SOEs</li> </ul>	<b>Effectively manage compliance risk/ Organizational Priorities/Compliance Risk Management</b> <ul style="list-style-type: none"> <li>• Allocate scarce resources based on compliance risk management principles</li> <li>• Revise Business Processes to ensure greatest efficiency and effectiveness</li> <li>• Establish and fully-staff a large taxpayer office</li> <li>• Segment and service remaining clients by need and size</li> <li>• A Compliance Audit capability is established and fully functional as a Division</li> </ul> <b>Improve systems and process:</b> <ul style="list-style-type: none"> <li>• Upgrade/replace IT system to add e-filing, self-service, case management, automation of case activities, risk identification and treatment strategy actions and data interchange</li> <li>• Regional and provincial Tax Centres are established across the country to decentralise tax administration services</li> <li>• A Taxpayer Services capability is established and fully functional</li> </ul> <b>Strategic leadership &amp; management</b> <ul style="list-style-type: none"> <li>• Develop management and leadership training for managers and supervisors at all levels</li> <li>• Develop leadership training for all managers</li> <li>• Provide specialist training in areas as needed e.g. LTO</li> </ul>
<b>Political Support</b> <ul style="list-style-type: none"> <li>• Provide strong reform governance and management</li> <li>• Ensure Government-led effort including all agencies</li> <li>• Consult widely to generate community support</li> </ul>	<b>External Resources</b> <ul style="list-style-type: none"> <li>• Identify capacity needs for reform development and implementation</li> <li>• Identify available external support from donor partners to provide extra capacity</li> <li>• Formalize agreement with donors on MTRS support</li> </ul>	

\* The set of measures is available in MTRS document

## 2. Données disponibles

- Source de données : Administration fiscale
  - Site internet de l'administration fiscale
  - Service statistique de l'administration fiscale
  
- Partenaires
  - FMI
    - Base de données FMI
    - Rapports Art IV
  - Outils multi-bailleurs : RA-FIT, ISORA
  - OCDE / Initiative sur les statistiques fiscales
  - Banque mondiale / Indicateurs du développement dans le monde

### **3. Groupes de partenaires techniques et financiers**

- Groupe général
- Groupe Appui budgétaire
- Groupe Gestion des finances publiques (GFP)
- Groupe dédié à la MRN
- Groupe Décentralisation

**➔ Participation au groupe des bailleurs de fonds impérative**

## 4. Dialogue avec les administrations

Au niveau politique

→ Premier ministre / ministre des finances

Au niveau technique

→ Administration fiscale + **services pertinents** (TVA...)



## 5. Dialogue sur la stratégie politique

- Jusqu'à présent : aucun outil diagnostique standard opérationnel. En cours de développement : Tax policy assessment framework (TPAF – FMI/OCDE)
- Dialogue nécessaire cependant, pas de manière prescriptive, mais afin de mieux comprendre et accompagner.
- À la fois au niveau politique et technique.

**→ Garder les comptes rendus de ce dialogue (rapport commun...) !**

## 6. Outils de diagnostic : PEFA

3 indicateurs spécifiques pour la MRN

### **PI 3 – Recettes exécutées**

3-1 Recettes exécutées totales

3-2 Composition des recettes exécutées

### **PI 19 – Comptabilisation des recettes**

19-1 Droits et obligations en matière de recettes

19-2 Gestion des risques liés aux recettes

19-3 Audits et enquêtes sur les recettes

19-4 Suivi des arriérés de recettes

### **PI 20 - Prévisibilité de la disponibilité des fonds pour l'engagement des dépenses**

20-1 Informations sur le recouvrement des recettes

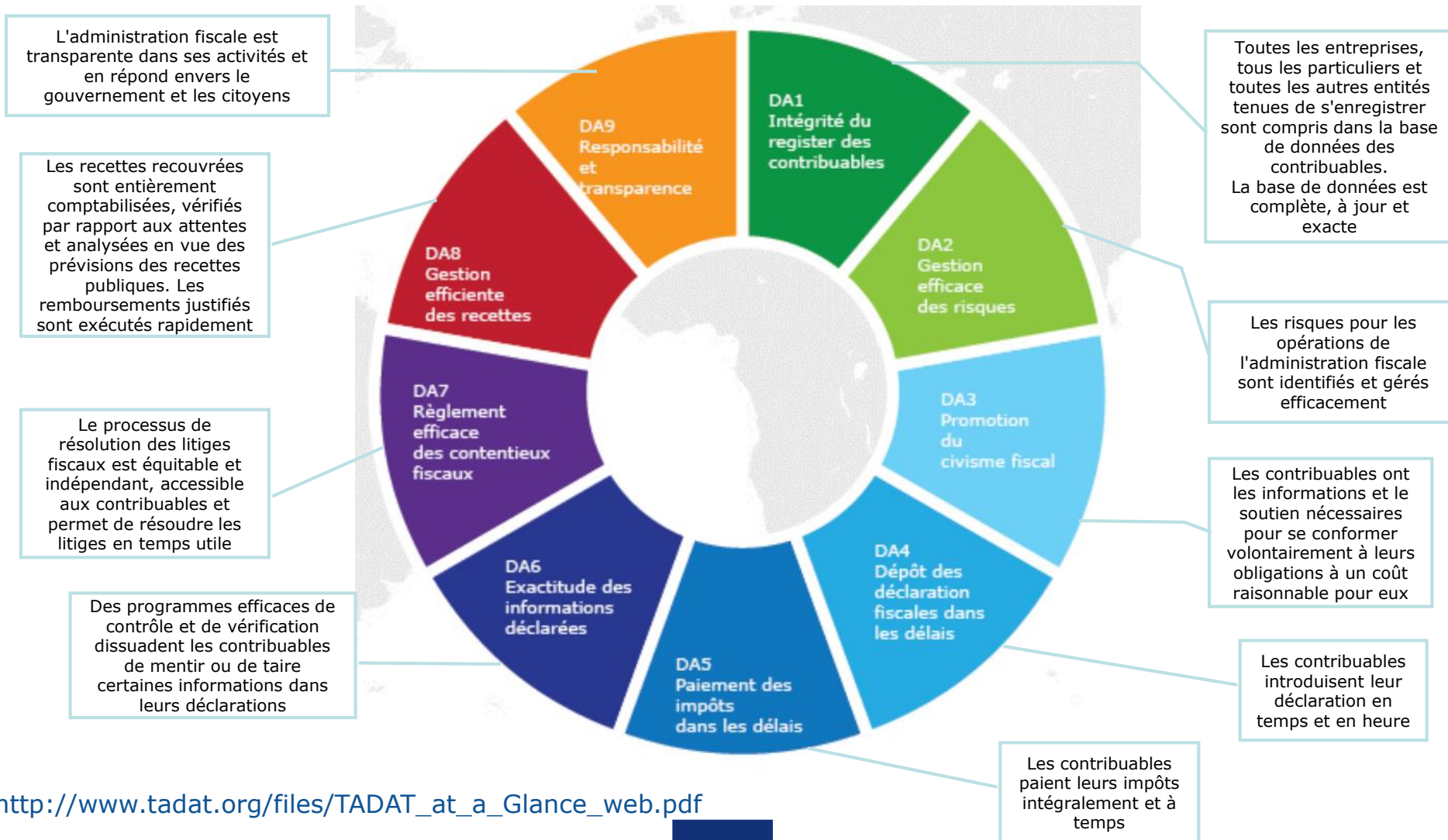
20-2 Transfert des recettes recouvrées

20-3 Rapprochement des comptes de recettes

## 6. Outils de diagnostic : le TADAT

- Outil d'évaluation standardisé donnant une représentation objective du système d'administration fiscale
- Approche calquée sur celle du PEFA (grille standard)
- N'évalue ni les aspects relatifs aux ressources naturelles ni ceux relatifs à l'administration des douanes
- identification des points forts et points faibles d'une administration fiscale
- Facilite la discussion en vue d'une compréhension commune des performances d'une administration fiscale
- La CE appuie le secrétariat du TADAT (accès aux rapports d'évaluation même si non publiés)
- L'évaluateur doit être certifié par le secrétariat du TADAT (liste sur le site internet du TADAT)
- Possibilité de financement au travers d'un contrat-cadre (ex au Niger)

## Domaines d'analyse de la performance



## **6. Outils de diagnostic de la Commission : « Fiscal Blueprint »**

Conçus par la CE en vue de l'élargissement de 2002

- Administration fiscale : « fiscal blueprints »
- Administration des douanes : « customs blueprints »

## 6. Autres outils de diagnostic

- Tax policy assessment framework (TPAF – FMI/OCDE)
- Cross Border Diagnostic tool (CBDT OCDE)

***Pas encore opérationnels !***

## 7. Choix des modalités de l'appui

- Appui budgétaire

- Jumelage

Administration partenaire avec administration EM / pair partenaire (ex. Afrique du Sud avec Malawi)

- Assistance technique

Court terme / long terme

- Direct / par l'intermédiaire de partenaires (EM/FMI/Banque mondiale...)

- Outil de diagnostic

## 7. Garder le contact avec le siège

### Soutien à l'administration partenaire

- => DEVCO geo + DEVCO A4 (Stefan Agne / Anca-Maria Szigeti / Vincent Bigot)
- => DG NEAR A3 Javier Casanovas-Bernard / Damien Ruggeri

### Juridictions non coopératives UE

- => DEVCO geo + DEVCO A4 (Stefan Agne / Anca-Maria Szigeti ) / NEAR A3 (Javier Casanovas-Bernard / Damien Ruggeri)
- + DG TAXUD (Unité D1 - Initiatives relatives à la fiscalité des sociétés : Marco Federici (Marco.FEDERICI@ec.europa.eu)

### sur AML/CT

- => DEVCO geo + DEVCO A4 (Stefan Agne / Vincent Bigot)
- + DG Justice (Unité B3 : Criminalité financière : David Schwander / David.SCHWANDER@ce.europa.eu)



***Merci pour votre attention !***

***Des questions ?***