

TAX POLICY AND ADMINISTRATION: THEORY AND PRACTICE (TPAT)

PROPOSED DATES: April 6-10, 2026

TARGET GROUP | Senior officials from ministries of finance and tax administrations whose responsibilities include advising ministers on tax policy issues or managing tax administration. Their duties are likely to include policy analysis and evaluation; drafting policy proposals; drafting tax laws; and in tax administrations managing organizational issues, strategic planning, information technology, and other major operational functions. Participants involved in policy areas are expected to have a degree in economics, law, or a related field, and experience in producing analytical reports. Participants involved in tax administration areas are expected to be senior managers from the top two levels of their agency.

DESCRIPTION | The 5-day workshop, delivered by the IMF's Fiscal Affairs Department in cooperation with the Caucasus, Central Asia, and Mongolia Regional Capacity Development Center, is designed to broaden participants' knowledge of the main challenges governments face in designing, administering, and monitoring of a modern tax system. It briefly outlines the theoretical underpinnings of tax policymaking and discusses in detail its practice and implementation with an emphasis on the region the course is directed to. Participants are encouraged to share their experiences in developing strategies to improve their tax systems and how they are implemented and administered. Peer learning will be an essential element of the workshop. Through lectures, Q&A sessions and workshops, the course:

- Provides an overview of policy design principles and their implications for tax administration—establishing linkages between tax policy and administration and showing how functions feed into one another;
- Reviews design and administration issues for major taxes that form modern tax systems (e.g., broad-based consumption and income taxes, property taxes, excises, and small business tax regimes) and discusses approaches to tax policymaking and administration in specific economic and institutional settings, such as resource-rich countries, fragile countries, and countries in economic blocs/customs unions, international taxation (e.g., taxation of the digital economy, taxation of multinational enterprises);
- Discusses the organization and operations of tax administrations and the management of tax compliance, drawing on experiences within and beyond the region;
- Gives an overview of emerging and topical issues in tax policy and administration and their implications for tax systems in each region.

OBJECTIVES | Upon completion of this workshop, participants will be able to:

- Summarize key tax policy design principles and their implications for tax administrations, such as how to link tax policy and tax administration; how functions feed into one another; and how design principles may differ in different economic settings.
- Identify the core elements of the major taxes in modern tax systems, such as broad-based consumption and income taxes, property taxes, or small business tax regimes.
- Recognize the impact and consequences of specific policies usually in place in some countries (reduced rates, exemptions, tax incentives, delay in refund tax credits and restrictions to input tax deductions in the VAT or expenses in the CIT, etc.)
- Identify the main problems affecting international taxation and understand the tools to reduce them (transfer pricing regulations, exchange of information among countries, etc.) as well as the on-going international corporate tax reform.

- Describe and analyze the organization and core functions of modern tax administrations, and the key challenges and approaches to managing tax compliance.
- Summarize common barriers and approaches to tax system reform, including the formulation of a Medium-Term Revenue Strategy (MTRS).
- Understand new tools for the assessment and analyses of a tax system, including the Tax Administration Diagnostic Assessment Tool (TADAT), Revenue Administration Gap Analysis Program (RA-GAP), Tax Expenditure Assessment Tool, International Survey on Revenue Administration (ISORA), etc.

LANGUAGE | The workshop will be delivered in English language, with simultaneous interpretation to Russian.