

TAX POLICY: EMERGING ISSUES IN INCOME TAX POLICY

PROPOSED DATES | March 11-15, 2025

TARGET GROUP | mid-level government officials in ministries of finance and economy, and other agencies involved in the tax policy making or participating in a related technical assistance project. Participants are expected to have a degree in economics, law, or finance or equivalent work experience. Your current job or responsibilities at work should be linked to the topic of the workshop.

DESCRIPTION | The five-day workshop, delivered by the IMF's Fiscal Affairs Department in cooperation with the Caucasus, Central Asia, and Mongolia Regional Capacity Development Center, is related to technical assistance on tax policy. The workshop will bring participants up to speed on principles of international corporate taxation and the latest developments in this field so that they can contribute to adaptive policy reactions in their home countries. It explains the scale and scope of international tax pressures—in terms of profit shifting and tax competition—and discusses reform options, including minimum taxation and their economic implications. Moreover, the workshop discusses the effectiveness and efficiency of tax incentives and outlines key design principles and considerations for the main transparency and substance requirements under. It also reviews important provisions in bilateral tax treaties and how to strengthen tax treaty policy.

Participants are expected to share their experience and may be asked to make country presentations. Peer learning will be an essential element of the workshop.

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

- understand the current international corporate tax debate.
- assess the implications of the changing international corporate tax landscape on their tax systems.

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