



**CALL TO THE 13th INTERNATIONAL TAX SEMINAR
NATIONAL OFFICE OF TAX ADMINISTRATION
HAVANA, CUBA.
June 16th – 18th, 2010**

“THE ROLE OF FISCAL POLICIES FACING THE WORLD ECONOMIC CRISIS”

The present economic crisis is unprecedented in depth, global nature, propagation speed and devastating effect. It has brought about the loss of more than 50 millions of jobs and at least 100 millions of persons are expected to have below-poverty-limit incomes. The considerable decrease of the world economic activity and commerce is interconnected to the worsening of the environmental, energy and alimentary crisis, its most visible trigger being identified with the collapse of the financial system.

While States, Governments and International Institutions have adopted measures that embrace issues of monetary and fiscal policies, financial and employment recovery, to mitigate the effects of the world crisis, the peoples are increasingly demanding changes in the architecture of the financial economic order to stop the crisis, revive the economies and prevent these phenomena.

The effects of world economic crisis have limited the States' financial capacity and activity to guarantee the supply or provision of public assets, infrastructure and social protection and have deteriorated Third World Governments' ability to mobilize the resources necessary to achieve the hoped-for development and accomplish the goals of this millennium.

The crisis on the real estate sector, financial speculation, the imbalance of financial markets, the energy crisis and the rise in prices, among others, can be mentioned as causes or triggering factors for the present situation. Some of the most visible effects are as follows: worsening of uneven distribution of incomes, regression on the struggle against extreme poverty, reduction of incomes by price deflation, economic recession, etc.

In this respect, it is observed that fiscal policies are used again as an instrument for economic stabilization and reactivation, both for the decrease of imposition levels and for the increase of subsidies and public expenses, they are aimed at stimulating the aggregate demand.

There is a consensus that, in order to prevent the emergence of a crisis like the current crisis, a new architecture will be necessary for the financial and economic world system, which will imply changes on the taxation models and their management. Therefore, identifying the measures required to guarantee economic reactivation, to favor a less onerous, more equitable and sustainable-development-focused tax system is both a top priority for the Governments and an urgent popular demand.

The new approach of government fiscal responsibility has also embraced the measures and projections of tributary administrations facing this scenario and involved in revising



their deferment policies, promotion strategies and control of voluntary compliance, fiscal compliance risk management, elimination of improper income, and study of the retention scheme so that it does not entail tax payment in advance.

Mobilization of collective performance and awareness is essential in a globalized world where we all depend on one another; but we need to support it on balanced and agreed bases including a scale of common interests and prevalence of the fiscal solidarity concepts of the tribute principle, from a perspective that goes beyond the national context, and which finally promote the absolute respect to the independence and sovereignty of nations.

This is why every academic and practical effort is important, opportune and necessary. In this respect, this Seminar, on its new edition, is meant to provide a space for debating, discoursing on and presenting new and better experiences and practices on common objectives. The main subject and the topics stated below are intended to introduce the dialogue on the search of solutions to universal problems of our Tax Administrations:

1. The world economic crisis. Impact on taxation and measures to face these effects.

- Impact of the crisis on tax collection and compliance.
- Impact of the crisis on equity, productivity and legality.
- Fiscal policy measures to face the effects of world economic crisis.
- Fiscal policies as instruments of economic stabilization and reactivation.
- Policy of tax benefit and economic reactivation

2. Tax Administrations considering the challenges of world economic crisis.

- Tax responsibility and adaptability on the present situation.
- Simplification strategies of tax compliance. Retention and deferment policies.
- Administrative policies of fiscal control starting from the reduction of financial resources.
- Simplification of tax systems and regimens.
- Fiscal decentralization.

3. Taxation, globalization and processes of economic integration.

- Effects of globalization on taxation.
- Reaction of fiscal policies facing globalization.
- Economic integration and fiscal harmonization.
- International cooperation with regard to taxation.

4. Fiscal policies and emerging international economic and financial order.

- Strengthening of Tax Administrations' capacities. New technologies, innovation, and implementation of effective control and change-adaptation mechanisms.
- Tax systems' neutrality when faced with economic changes.
- Tax systems' aptitude when faced with anticrisis measures.
- Tax administrations and systems' harmonization.
- 21st Century's Taxation model.



The Organizing Committee is interested in dealing with experiences of many countries on the matters that have been mentioned. Computer programs, websites, flyers, promotional videos, projects and services can be used for this purpose.

Also, master conferences will be delivered by prestigious personalities from the countries participating in this event. Along with the scientific conferences, the ways for the professionals from the different institutions to cooperate will be promoted.

In order to participate, you should contact us at the following email: seminario@onat.gov.cu

This seminar will not be of a competitive nature and all persons who are interested in this topic can participate, as speakers or as observers, or both.

The official language of the Seminar will be Spanish.

The deadline for the reception of papers, so that the Scientific Committee can analyze them, will be:

- Paper abstract: **May 21th, 2010.**
- Paper: **May 28st, 2010.**
- Presentation: **June 4th, 2010.**

Papers will be sent via email and presented in CD, DVD or flash memory.

The paper abstract will be presented in an 8 ½" x 11" two-spaced format, and no more than 250 words. It will contain the paper name, author's name, representing institution, objectives, problems addressed, as well as the main results.

Microsoft Word or Adobe Reader should be used to write the paper and the abstract.

Microsoft PowerPoint should be used to make the presentation.

The speakers should announce the software or movies to be used in the presentations or papers, so that the necessary equipment can be provided at the work sessions.

The audiovisual and computer aids will be adjusted to: IBM compatible Personal Computer and Lightbook (projector or datashow).

The venue for this event will be "**Havana International Conference Center**", an institution with over 30 years of experience and successful performance.

The registration payment is:

Participants: **CUC 300.00**

Accompanying persons: **CUC 150.00**



The registration payment includes:

- Credentials.
- Official photo.
- File with program, abstracts of presented papers and other materials.
- Participation in the technical sessions of the Seminar.
- Lunch and coffee break on June 16th, 17th and 18th.
- Social activities on June 16th and 18th
- Tour to an important Tourist Center on June 19th
- Participant's certificate.
- Speaker's certificate.
- Transfer from/to the airport, to the work sessions and social activities.
- Internet access.
- CD – ROM with the Seminar memories.
- Value-added service offers.

Accommodation offers at Palco Hotel:

| Hotel | Mode | Services | Currency | Single | Double |
|-------|------|-------------------------------------|----------|--------|--------|
| Palco | CP | Accommodation and breakfast | CUC | 46 | 74 |
| Palco | MP | Accommodation, breakfast and dinner | CUC | 61 | 104 |

Contacts:

The reservations should be made through: corporativo@hpalco.palco.cu or reserva@hpalco.palco.cu and should make reference to the 13th Tax International Seminar - ONAT and specify the accommodation mode desired.

Additional services:

Airport-Hotel-Airport Transfer; the date, hour and flight number should previously be confirmed through the official email of the seminar: seminario@onat.gov.cu

If Palco Hotel's offer is chosen, guests also have:

- Free access to Club Habana, which is close to this Hotel
- 10% discount in 8 restaurants of Habaguanex, in Old Havana (**Al Medina** - Arab food, **Santo Ángel**, **La Torre de Marfil** - Chinese food, **La Zaragozana** - Spanish food, **Castillo de Farnés**, **Bar Cabaña**, **Café El Mercurio** and **Café Taberna**).
- Special offers in La Bodeguita del Medio, a traditional restaurant specialized in Cuban food.
- Special prices to visit the two Museums of Fine Arts.
- Bus service with special prices and four daily tours from Palco Hotel.
- Special prices to visit the Memorial José Martí, in the Square of the Revolution.
- 10% discount in the restaurants of Havana International Conference Center: **El Rancho** and **La Finca**, close to Palco Hotel.



For more information in both Spanish and English, you can visit: www.mfp.cu, www.cpalco.com, or you can get it through the official email of the seminar: seminario@onat.gov.cu

The accompanying persons can enjoy a special program including a tour to some recreational and tourist places in the country.

WE ARE WAITING FOR YOU!

13th International Tax Seminar Organizing Committee