



GRP Tax Morale Workshop co-hosted with CIAT & Mexico MTC

27 November 2023 – 2.5hrs (16:00 to 18:30 Paris time, 09:00-11:30 Mexico time)

Overview: This workshop will provide an introduction to recent research and thinking on tax morale, as well as discussing the recent experiences of countries in the LAC region in designing and implementing policies to build tax morale. There will be a specific focus on the use of co-operative compliance to build trust and tax morale.

Logistics:

- Virtual webinar via Zoom – register at - [Meeting Registration - Zoom](#)
- Spanish/English simultaneous interpretation

Monday, 27 November 2023 16:00 – 18:30 Paris time	
16:00 – 16:10 (10 min.)	<ul style="list-style-type: none"> • Welcome and introductions OECD/CIAT
16:10 – 16:30 (20 min.)	<ul style="list-style-type: none"> • Introduction to tax morale <i>This session will provide a brief overview of the importance of tax morale, and recent research on the topic including LAC regional data.</i> <ul style="list-style-type: none"> ○ OECD to provide an introduction to tax morale, and the latest research results from the OECD Report (René Orozco – OECD) ○ Followed by Q&A Moderator – OECD
16:30 – 17:05 (35 min.)	<ul style="list-style-type: none"> • Tax morale and business - the role of co-operative compliance in LAC <i>This session will look at the role of co-operative compliance approaches as a tool to build tax morale. Drawing on experience from the region it will seek to identify opportunities to support further progress to co-operative compliance in the region</i> <ul style="list-style-type: none"> ○ Short introduction on co-operative compliance (Diego Quiñones and Esther Huiskers - Authors of chapter 5.5 of the CIAT Manual) ○ LAC experience on co-operative compliance (Natalia Guenul, Chile) ○ Discussion on priorities for LAC on improving co-operative compliance Moderator - CIAT
17:05 - 17:15 (10 min)	Short Break
17:15 – 18:25	<ul style="list-style-type: none"> • Current efforts at building tax morale in LAC



<p>(70 min.)</p>	<p><i>This session will invite several countries from the LAC region to present their current strategies to improve tax morale, identify challenges, and where further support from regional/international organisations may be useful.</i></p> <ul style="list-style-type: none">○ David Jerezano Carvajal - Honduras○ Hank Williams - Jamaica○ Armando Pokus, Guatemala○ Chaly Cruz, Dominican Republic○ Alfredo Flores, COSEFIN y Orlando Castellon, GIZ – (will discuss their Regional Model of Tax Culture in Central America and Network of Tax Morale)<ul style="list-style-type: none">▪ Followed by discussion to identify what further tools/support would be useful. <p>Moderator - CIAT</p>
<p>18:25 – 18:30 (5 min.)</p>	<ul style="list-style-type: none">● Final remarks CIAT/OECD