Domestic revenue mobilisation and COVID-19

The COVID – 19 pandemic has had a devastating impact worldwide, enforcing governments to respond effectively to counteract its negative effects. Developing countries are particularly likely to be hit hardest, having a more long-lasting impact on their economies and already present challenges.

The ATI Steering Committee asked the ITC secretariat to provide an overview of activities carried out on domestic revenue mobilisation in light of the global COVID-19 response. The present document intends to provide this information.

A first part containing an overview of activities includes a summarized table with each activity. A second part comprises the details of each activity with a brief description for each one.

Overview of activities

Title	Organisation	Format	Link	Date
Possible responses from tax administrations in light of COVID-19 (French)	FERDI	Webinar	here	2/07/2020
Workshop KSP - Tax Administrations & COVID-19	KSP - Tax Administrations	Workshop	here	
Covid-19 & Developing Countries Workshop	Tax Administration Research Centre	Workshop	here	19/06/ 2020
Tax after the pandemic: can Africa raise the revenue it needs?	United Nations University World Institute for Development Economics Research and ICTD	Webinar	here	16/ 06/ 2020
PFM & Domestic Resource Mobilization in times of COVID-19 pandemic	GIZ and (AFROSAI-E)	Webinar	here	2/06/ 2020
Tax Incentives in Developing Economies in Times of COVID-19	Council on economic policy	Webinar	here	24/06/ 2020
Responding to COVID-19: PFM Challenges	Joint Vienna Institute	Webinar	here	19/06/ 2020

Responding to COVID-19 challenges: Fiscal Rules and Fiscal Risk	Joint Vienna Institute	Webinar	here	02/07/ 2020
Responding to COVID-19: Mastering Cash & Debt Management Challenges	Joint Vienna Institute	Webinar	here	8/07/ 2020
Virtual discussion on tax policy and tax administration responses to COVID-19	OECD/ATAF	Webinar	here	16/04/ 2020
How tax officials in lower-income countries can respond to the coronavirus pandemic	ODI	Briefing Paper	here	04/2020
Special Series on Fiscal Policies to Respond to COVID-19. (See description table for DRM specific)	IMF	Briefing papers	here	
Fiscal Monitor - April 2020	IMF	Report	here	04/2020
Supporting fair tax systems An analysis of EU aid to domestic revenue mobilisation	Oxfam and ActionAid	Report	here	30/04/ 2020
Suggested COVID-19 Measures for Revenue Authorities	ATAF	Publication	here	08/04/ 2020
Tax Administration Responses to COVID-19: Recovery Period Planning	OECD – CIAT-IOTA	Publication	here	26/05/ 2020
Emergency tax policy responses to the Covid-19 pandemic	OECD	Publication	here	20/03/ 2020
The COVID-19 Crisis and Fiscal Reform in Low-Income Countries	Center for Global Development	Publication	here	06/2020
How can African tax collectors help cope with the economic impacts of Covid-19?	International Centre for Tax and Development	Blog entry	here	08/04/ 2020
How should we tax after the pandemic?	International Centre for Tax and Development	Blog entry	here	26/05/ 2020
Uganda should tax “Covid-19 winners” to fill revenue gaps	International Centre for Tax and Development	Blog entry	here	15/06/ 2020
Facing the crisis: the role of tax in dealing with COVID-19	Platform for Collaboration on Tax	Blog entry	here	16/06/ 2020

CSOs call for transparency and accountability in the use of IMF's covid-19 emergency loan to ensure it benefits all Ugandans	Oxfam	Press Release	here	08/05/ 2020
Rethinking the domestic revenue mobilisation strategies amidst the covid-19 pandemic in Uganda	Tax Justice Alliance Uganda	Press Release	here	30/03/ 2020

Detailed information

Webinars / Workshops

Name of the activity	PFM & Domestic Resource Mobilization in times of COVID-19 pandemic
Organisation	GIZ Good Financial Governance in Africa programme and the African Organisation of English-speaking Sumpreme Ausit Institutons (AFROSAI-E)
Format	Webinar - 2nd June 2020
Link	Webinar information: here and key poins : here
Short description	The Webinar focused on the role Public Finance Management (PFM) systems and tax regimes can play in enabling African governments' responses to the Covid-19 pandemic and the resulting economic fallout. The Webinar aimed to bring together Pan-African Public Finance network partners, championing public financial management in the continent (covering revenue, budget, external audit and legislative oversight), GIZ and the International Budget Partnership (IBP).

Name of the activity	Covid-19 & Developing Countries Workshop
Organisation	Tax Administration Research Centre
Format	Online Workshop
Link	http://tarc.exeter.ac.uk/events/masterclasses/mini-workshopseries/covid-19anddevelopingcountries/
Short description	(...) Revenue mobilization in developing countries has been an urgent issue over the years but now with the pandemic it becomes more even more challenging as governments announce relief measures to ease the impact of the pandemic. Some of the important issues that the workshop addressed:

	Tracking Covid-19's implications in Africa: Tax burdens, tax attitudes, and the reach of tax relief.

Name of the activity	Tax after the pandemic: can Africa raise the revenue it needs?
Organisation	United Nations University World Institute for Development Economics Research and ICTD
Format	Webinar Online – 15th June
Link	https://www.wider.unu.edu/event/mick-moore-covid-19-and-taxation-africa
Short description	A webinar in a new series hosted by the United Nations University World Institute for Development Economics Research (UNU-WIDER). In this one, ICTD's founder and Senior Fellow Professor Mick Moore and Milly Nalukwago, the Assistant Commissioner of Research, Planning and Development at the Uganda Revenue Authority and ICTD Centre Advisory Group member, were speaking about post-pandemic public revenue mobilisation in Africa. The video and slides are available on the link

Name of the activity	Responding to COVID-19: PFM Challenges
Organisation	Joint Vienna Institute
Format	Online Webinar - June 19, 2020
Link	https://www.jvi.org/special-events/2020/jvi-webinar-responding-to-covid-19-pfm-challenges.html
Short description	Drawing on the recent IMF special series on fiscal policies to respond to the COVID-19 challenges, this webinar discusses how PFM systems can effectively deliver the announced policy responses, while safeguarding the accountability, transparency and legitimacy of the measures. Video and notes available.

Name of the activity	Tax Incentives in Developing Economies in Times of COVID-19
Organisation	Council on Economic Policy
Format	Online Webinar - June 24, 2020
Link	https://www.cepweb.org/tax-incentives-in-times-of-covid-19/
Short description	The webinar explored the measures taken by developing countries as response and stimulus packages to mitigate economic downturn triggered by the pandemic.

Name of the activity	Responding to COVID-19 challenges: Fiscal Rules and Fiscal Risk
Organisation	Joint Vienna Institute

Format	Online Webinar – 2nd July 2020
Link	https://www.jvi.org/special-events/2020/jvi-webinar-responding-to-covid-19-challenges-fiscal-rules-and-fiscal-risk.html
Short description	This webinar focuses on the strategies that governments should apply to ensure their fiscal responses to the pandemic preserve the credibility of their fiscal frameworks and prudently deal with fiscal risks. How should governments address limited fiscal space in a rule-based fiscal framework, and how can the credibility of the fiscal framework and long-term fiscal discipline be ensured? What is the effect of the COVID-19 pandemic fiscal policy responses on fiscal risks? How can a risk-based approach to fiscal policy be implemented? And what longer-term lessons can be drawn from the current crisis for the way PFM systems operate?

Name of the activity	Responding to COVID-19: Mastering Cash & Debt Management Challenges
Organisation	Joint Vienna Institute
Format	Online Webinar –8th July 2020
Link	https://www.jvi.org/special-events/2020/jvi-webinar-responding-to-covid-19-mastering-cash-debt-management-challenges.html
Short description	This webinar will discuss core considerations for governments on how to ensure adequate liquidity management. It will also consider strategic choices for debt managers to navigate volatile and dislocated markets. Institutional and organizational arrangements to ensure communication and coordination between cash and debt management, and between cash & debt management and monetary, fiscal and financial sector regulatory authorities, will also be reflected upon.

Name of the activity	Workshop KSP - Tax Administrations & COVID-19
Organisation	KSP - Tax Administrations
Format	Virtual Workshop
Link	https://ksp-ta.org/#/calendar/EC971282-F01D-69A1-7391B3FA7FF31622
Short description	This discussion forum has been organized to exchange views between tax administrations on domestic responses and contingency planning for COVID-19. This forum is intended to provide participants the opportunity to exchange comments and to share documents and links that are relevant to the topics of business continuity plans and special measures for taxpayers in response to COVID-19

Name of the activity	Virtual discussion on tax policy and tax administration responses to COVID-19
Organisation	OECD/ATAF
Format	Webinar - 16 April 2020
Link	https://www.ataftax.org/ataf-and-oecd-join-forces-to-address-covid-19-impact-on-tax
Short description	ATAF and OECD joined forces to organise a virtual meeting with over 70 participants from 27 ATAF member countries, to discuss tax policy and tax administration measures governments are considering or could consider as part of their immediate response to COVID-19. ATAF and OECD have published a range of measures that could help manage the impact of COVID-19 on tax. This webinar was served as a follow-up to these measures and offered an opportunity for Revenue Authorities to share their experiences, and gather insights from their peers on on-going and envisaged policy options.

Publications

Name of the activity	Fiscal Monitor - April 2020
Organisation	International Monetary Fund
Format	Report Publication + Data
Link	https://www.imf.org/en/Publications/FM/Issues/2020/04/06/fiscal-monitor-april-2020
Short description	Chapter 1 argues that fiscal policies are at the forefront of responding to the COVID-19 pandemic. Chapter 2 argues that fiscal policies are at the forefront of facilitating an economic recovery from the COVID-19 pandemic once the Great Lockdown ends.

Title	How tax officials in lower-income countries can respond to the coronavirus pandemic
Organisation	Overseas Development Institute
Format	Briefing Paper – April 2020
Link	https://www.odi.org/publications/16816-how-tax-officials-lower-income-countries-can-respond-coronavirus-pandemic
Short description	This paper was produced as part of the DFID funded Centre for Tax Analysis in Developing Countries (TaxDev) project. TaxDev aims to contribute to more effective tax policy-making in LMICs

	through applied research and policy analysis, as well as a focus on improving the analytical capacity of partner governments.

Name of the activity	Special Series on Fiscal Policies to Respond to COVID-19
Organisation	International Monetary Fund
Format	Series of Publications
Link	https://www.imf.org/en/Publications/SPROLLs/covid19-special-notes
Short description	Related to DRM: - Preparing Public Financial Management Systems for Emergency Response Challenges (6th April) - Challenges in Forecasting Tax Revenue - Tax and Customs Administration Responses - Debt Management Responses to the Pandemic (6th May) - Tax Law Design Considerations When Implementing Responses to the COVID-19 Crisis (12th April)

Name of the activity	Supporting fair tax systems An analysis of EU aid to domestic revenue mobilisation
Organisation	Oxfam and ActionAid
Format	Research Publication
Link	https://www.oxfam.org/en/research/supporting-fair-tax-systems
Short description	The authors state that Although the research was carried out before the COVID-19 pandemic, the recommendations are even more relevant in the coronavirus emergency and recovery phase, as countries from the Global South need revenues to rebuild their economies and lay the foundations for stronger universal public health systems.

Name of the activity	Suggested COVID-19 Measures for Revenue Authorities
Organisation	African Tax Administration Forum
Format	African Tax Administration Publication
Link	https://www.ataftax.org/ataf-publishes-measures-to-help-manage-the-impact-of-covid-19-on-tax
Short description	ATAF's Suggested COVID-19 Measures for Revenue Authorities therefore provides guidelines to respond to the tax-related challenges, current and anticipated, posed by the pandemic. ATAF's Suggested COVID-19 Measures for Revenue Authorities form part of the organisation's efforts to help Members limit the damaging impact of the virus on Domestic Resource Mobilisation.

Title	Tax Administration Responses to COVID-19: Recovery Period Planning
Organisation	OECD – CIAT- IOTA
Format	Publication
Link	http://www.oecd.org/coronavirus/policy-responses/tax-administration-responses-to-covid-19-recovery-period-planning-0ab5481d/
Short description	In order to help inform tax administrations' decision-making in the COVID-19 crisis, the OECD Forum on Tax Administration (FTA), in collaboration with the FTA Enterprise Risk Management Community of Interest, has drawn up this reference document which looks at some of the main issues that tax administrations may wish to consider in their planning for the recovery period from the pandemic.

Title	Emergency tax policy responses to the Covid-19 pandemic
Organisation	OECD
Format	Online Publication
Link	https://read.oecd-ilibrary.org/view/?ref=119_119695-dj2g5d5oun&Title=Emergency%20tax%20policy%20responses%20to%20the%20Covid-19%20pandemic
Short description	Recommended measures by the OECD

Articles and blog entries

Title	Rethinking the domestic revenue mobilisation strategies amidst the covid-19 pandemic in Uganda
Organisation	Tax Justice Alliance Uganda
Format	CSO Press Release Publication
Link	https://tjau.or.ug/index.php/resources/press-releases/document/33-rethinking-the-domestic-revenue-mobilisation-strategies-amidst-the-covid-19-pand/13
Short description	Topics covered: Annual Budget Process for FY 2020/21; Control inflation arising from a hike in price of basic commodities; Increasing Debt burden; Support the contingency fund using domestic revenues; Low disposable income due to high Personal Income Tax rates and the need of tax reliefs.

Title	The COVID-19 Crisis and Fiscal Reform in Low-Income Countries
Organisation	Center for Global Development

Format	Note Publication – June 2020
Link	https://www.cgdev.org/sites/default/files/Gupta-Covid-19-Fiscal-Reform.pdf
Short description	

Title	How can African tax collectors help cope with the economic impacts of Covid-19?
Organisation	International Centre for Tax and Development
Format	Blog entry – 8 April 2020
Link	https://www.ictd.ac/blog/africa-tax-cope-economic-impacts-covid-19-coronavirus/
Short description	

Title	How should we tax after the pandemic?
Organisation	International Centre for Tax and Development
Format	Blog entry – 26 May 2020
Link	https://www.ictd.ac/blog/how-tax-after-pandemic-covid/
Short description	

Title	CSOs call for transparency and accountability in the use of IMF's covid-19 emergency loan to ensure it benefits all Ugandans
Organisation	Oxfam
Format	Press Release – 8 May 2020
Link	https://uganda.oxfam.org/latest/press-release/csos-call-transparency-and-accountability-use-imf%E2%80%99s-covid-19-emergency-loan
Short description	They call upon the promotion of fiscal consolidation measures that will support the Government of Uganda to mobilize more domestic revenues while implementing fair tax policies that do not further burden the poor and most vulnerable Ugandans, while at the same time ensuring that there is more public spending on health, education, social development and agriculture sectors.

Name of the activity	Uganda should tax "Covid-19 winners" to fill revenue gaps
Organisation	International Centre for Tax and Development
Format	Blog entry – 15th June 2020
Link	https://www.ictd.ac/blog/uganda-ura-tax-covid19-winners-revenue/
Short description	

Name of the activity	Facing the crisis: the role of tax in dealing with COVID-19
Organisation	Platform for Collaboration on Tax
Format	Blog entry – 16 June 2020
Link	https://www.tax-platform.org/news/blogs/facing-crisis-role-tax-dealing-with-covid-19
Short description	A joint blog by Vitor Gaspar, Director, Fiscal Affairs Department, IMF; Navid Hanif, Director, Financing for Development Office, UN; Ceyla Pazarbasioglu, Vice President, Equitable Growth, Finance and Institutions, WBG; and Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD.