



**AGENDA**

# **DOMESTIC REVENUE MOBILIZATION IN SMALL ISLAND DEVELOPING STATES**



**OECD**



**WORLD BANK GROUP**

## Domestic Revenue Mobilization in Small Island Developing States March 5, 2026

### Background

This high-level meeting on Domestic Revenue Mobilization (DRM) in Small Island Developing States (SIDS) convened by the Platform for Collaboration on Tax brings together Ministers and senior officials, international organizations, and regional partners to discuss critical and unique DRM challenges for SIDS. As many SIDS confront narrow tax bases, high exposure to external economic and environmental shocks, and capacity constraints in their tax administrations, strengthening domestic revenue systems is essential for fiscal sustainability, resilience, and development financing. The event provides a platform to share experiences, identify common challenges, and explore practical policy and administrative approaches, with a strong emphasis on collaboration at national, regional, and international levels.

### Objectives

- Outline the **key** and **unique** DRM issues faced by SIDS.
- Share practical policy and administrative **solutions** and lessons learned tailored to SIDS contexts for tackling DRM challenges.
- Explore options for enhancing regional and international **collaboration** on DRM.

### Date and Times

Thursday, 5 Marh 2026: 11.00 – 17:30 [Japan Standard Time, GMT+9]

### Venue

Tokyo Prince Hotel, 3rd floor  
3 Chome-3-1 Shibakoen, Minato City, Tokyo 105-8560, Japan



## AGENDA

Thursday 5 March 2026	
11:00-11:15	<p><b>Opening Remarks</b></p> <ul style="list-style-type: none"> <li>Mr. Takaaki Nomoto, Director, Multilateral Development Banks Division, Ministry of Finance, Japan</li> <li>Mr. Ruud de Mooij, Deputy Director, Fiscal Affairs Department, International Monetary Fund:</li> <li>Ms. Shari Spiegel, Director, Financing for Sustainable Development Office, Department of Economic and Social Affairs, FSDO/UNDESA, United Nations</li> </ul>
11:15-12:15	<p><b>Session 1: Domestic Revenue Mobilization Issues in SIDS</b></p> <p><i>This session provides an overview of the key domestic revenue challenges faced across SIDS, including structural constraints, vulnerability to economic and environmental shocks, and policy trade-offs. The discussion will highlight common patterns and areas which could benefit from targeted support. Issue areas can include narrow corporate and personal income tax bases, international tax obligations and transfer pricing challenges, as well as tax administration capacity constraints.</i></p> <p><b>Moderator:</b> Mr. Ibrahim Chowdhury, Senior Economist, Fiscal Policy, World Bank Group</p> <p><b>Scene-Setter:</b> Mr. Christophe Waerzeggers, Deputy Division Chief, Fiscal Affairs Department, International Monetary Fund</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>Mr. Jason King, Revenue Commissioner, Barbados</li> <li>Hon. Dennis Cornwall, Minister of Finance, Grenada</li> <li>Mr. Petero Maivucevuce, Head of Secretariat, Pacific Islands Tax Administrators Association.</li> <li>Ms. Varsha Singh, Commissioner General, Seychelles</li> <li>Hon. Sevenitini Toumoua, Minister for Revenue and Customs, Tonga</li> </ul>
12:15-13:15	<b>Lunch</b>

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13:15-14:00	<p><b>Session 2. Taxing the Tourism Sector in Small Island Economies</b></p> <p><i>This session explores taxation issues related to tourism. Participants will be invited to identify challenges and share country experiences and success stories on VAT and corporate income tax incentives, transfer pricing, the role of online booking platforms in the collection of taxes (particularly VAT), the use of reduced VAT rates and the application of specific tourism-related taxes. Countries will discuss strategies for enhancing revenues from this sector including untapped revenue sources and options for base broadening. The discussion will reflect on balancing competitiveness with fair and effective revenue collection.</i></p> <p><b>Moderator:</b> Ms. Ilka Ritter, Senior Tax Policy Advisor, International Tax and Development Cooperation Branch, FSDO/UNDESA, United Nations</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Collin Robinson, Senior Economist, Ministry of Finance, Dominica</li> <li>• Mr. Marvin Cardoza, Manager, Tax Risks, Tax Administration, Dominican Republic</li> <li>• Mr. Mohamed Ali Waheed, Assistant Commissioner General, Maldives</li> <li>• Mr. Imran Williams, Director of Finance, Ministry of Finance, St. Lucia</li> </ul>
14:00-14:45	<p><b>Session 3. Casting the Net Wider: Strengthening Fisheries Revenues</b></p> <p><i>Focusing on one of the most important natural assets for many SIDS, this session examines opportunities and challenges in fisheries revenue regimes. Discussions will cover licensing, compliance, and sustainability considerations. Country experiences in collecting revenue throughout the value chain, in addition to traditional access fees, will be explored, along with examples of how digital technologies are being used to enhance administration and enforcement. Participants will be invited to discuss options to enhance regional collaboration, avoiding a ‘race to the bottom’ on tax rates and regulation, and enhance coordination of enforcement and assessments.</i></p> <p><b>Moderator:</b> Mr. Christophe Waerzeggers, Deputy Division Chief, Fiscal Affairs Department International Monetary Fund</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Mrs. Reta Ubati, Tax Commissioner, Kiribati</li> <li>• Ms. Katt Chong-Gum, Economic Analyst, Ministry of Finance, Marshall Islands</li> <li>• Hon. Rexon Annex Ramofafia, Minister of Finance and Treasury, Solomon Islands</li> </ul>
14:45-15:15	<b>Coffee Break</b>

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15:15-16:15	<p><b>Session 4. Building Capacity, Improving Compliance: Tax Administration in SIDS</b></p> <p><i>Addressing the realities of low-capacity environments, this session focuses on tax administration challenges in SIDS. It will examine practical approaches to improving compliance, leveraging technology, and enhancing cooperation. Countries will be invited to share tools, administrative approaches, and success stories. Key technological advancements relevant for low-capacity settings will also be explored, such as online filing, the use of e-invoicing and electronic cash registers for VAT, use of data for compliance risk management, and the role of integrated tax administration systems.</i></p> <p><b>Moderator:</b> Ms. Melinda Brown, Senior Policy Advisor, OECD</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Denis Schofield Cardoso, Tax Authority Director, Ministry of Finance, Cabo Verde</li> <li>• Mr. Romel Troissou, Director, Department of Economic Studies and Forecasts, Haiti</li> <li>• Mr. Rohit Ramnawaz, Director-General, Mauritius Tax Authority, Mauritius</li> <li>• Mr. Edmundo Maria Fraga Guterres, Director, Tax Justice, Tax Authority, Timor Leste</li> </ul>
16:15-17:15	<p><b>Session 5. Enhancing Regional Collaboration</b></p> <p><i>This session discusses opportunities of regional collaboration on DRM in SIDS, particularly in light of shared economic and geographic characteristics and capacity constraints. Participants will identify the main benefits of collaboration, outline key institutional and political roadblocks, and discuss options for strengthening collaboration and sharing good practices. Regional bodies and participating countries will be invited to present proposed roadmaps for enhancing regional collaboration, including a set of streamlined and practical objectives.</i></p> <p><b>Moderator:</b> Dr. Esther Koisin, Executive Director, Commonwealth Association of Tax Administrators</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Emeka Nwankwo, Head, Member Services, African Tax Administration Forum</li> <li>• Dr. Sandeep Bhattacharya, Head of Asia Pacific Tax Hub, Asian Development Bank</li> <li>• Ms. Cathrine Purcell, Assistant Commissioner, International Relations, Australian Taxation Office</li> <li>• Mr. Petero Maivucevuce, Head of Secretariat, Pacific Islands Tax Administrators Association</li> </ul>

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17:15-17:30

**Closing Remarks:**

- Mr. Harry Tonino, Head of Global Relations and Development Division, Center for Tax Policy and Administration, OCED
- Mr. Stefano Curto, Manager, Fiscal Policy, World Bank Group



# PLATFORM FOR COLLABORATION ON TAX

The Platform for Collaboration on Tax (PCT) is a joint initiative of the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the United Nations (UN), and the World Bank Group (WBG) to strengthen collaboration on domestic revenue mobilization (DRM).

The mission of the PCT is to support countries' efforts to improve revenue mobilization by leveraging the expertise and experience of the four Partner Organizations, each with their own mandate and policies. The PCT offers a platform for the Partners to collaborate in developing guidance and tools to assist countries with tax system reforms. The PCT also enables dialogue and information exchange on revenue mobilization between the Partners and promotes broad stakeholder engagement.



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