

ANNEX

EVENT DESCRIPTIONS AND PROGRAMME FOR 2010

PROGRAMME FOR 2010 BY TOPIC AND REGION

Region	Topics	Number	TOTAL
AFRICA (some under the umbrella of the African Tax Administration Forum)	Tax Treaties	2	13
	Transfer Pricing	3	
	Financial Markets	1	
	Exchange of Information	2	
	Auditing MNEs	1	
	Auditing SMEs	1	
	Tax Administration	3	
LATIN AMERICA AND THE CARIBBEAN (including events held at the OECD MTC in Mexico, Chile, Brazil and in collaboration with CIAT)	Tax Treaties	1	9
	Transfer Pricing	2	
	Taxation of Non-Residents	1	
	Exchange of Information	2	
	Tax Policy Analysis	2	
	Tax Policy Modelling	1	
EUROPE (including events held at the OECD MTC's in Vienna, Budapest and Ankara, as well as in Israel, Estonia, Slovenia and Russia)	Tax Treaties	2	20
	Transfer Pricing	4	
	Taxation of Non-Residents	1	
	Financial Instruments	2	
	Tax Incentives	1	
	Auditing MNEs	2	
	Auditing SMEs	1	
	International Tax Avoidance & Evasion	1	
	Income Tax	1	
	Tax Policy Analysis	2	
	Exchange of Information	2	
	Tax Administration	1	
	ASEAN (including events held in different countries in the region, as well as those in collaboration with ISTAX)	Tax Treaties	
Transfer Pricing		6	
Financial Instruments		1	
International Tax Avoidance & Evasion		1	
Auditing MNEs		3	
Auditing SMEs		1	
Tax Administration		2	
Tax Treaties		2	
ASIA (including events held at the OECD MTC in Korea, and in India and China)	Transfer Pricing	3	21
	Exchange of Information	2	
	Tax Policy Analysis	1	
	Income Tax	2	
	Auditing MNEs	1	
	Tax Administration	4	
	Taxation of Non-Residents	1	
	International Tax Avoidance & Evasion	3	
	VAT Compliance	2	

1. Tax Treaties: Special Issues (TT1)

The purpose of this event is to provide participants with a working knowledge of the application and interpretation of double tax agreements. It involves an examination of selected Articles found in double tax agreements and key issues such as treaty interpretation. The event is orientated towards practical issues. As such, the participants are expected to consider a number of case studies in groups and be prepared to discuss their views and experiences.

Target Audience: The event will be especially useful for experienced policy-makers and administrators having the background necessary for the negotiation, interpretation and application of tax treaties.

Venue	Date
MTC Vienna	18-22 January 2010
Indonesia	15-19 March 2010
China	12-16 April 2010
MTC Korea	19-24 April 2010
MTC Ankara	28 June-2 July 2010
Tokyo (2 events)	4-8 October 2010

2. Advanced Application of Tax Treaties Event (TT2)

The *Advanced Application of Tax Treaties* seminar is an advanced version of the OECD's popular Tax Treaty Special Issues Event. The Advanced event examines a smaller number of important and challenging tax treaty issues in much greater depth. The main focus is on understanding current problems and consideration of possible solutions. Participants are encouraged to share their experiences and provide descriptions of treaty application problems and abuses that they have encountered.

Target Audience: Participants will need to have a good understanding of how tax treaties are applied and preferably would have previously attended TT1 or have experience on tax treaties. The event will therefore be especially useful for senior officials who are, or will be, involved with the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their country.

3. Practical Workshop on the Negotiation of Tax Treaties (TT3)

The Treaty Negotiation Workshop is a very comprehensive and practical workshop that most of today's treaty negotiators have graduated from. The main purpose of the workshop is to provide practical experience of tax treaty negotiations and an understanding of some of the problems frequently encountered. The panellists include experienced treaty negotiators from OECD and NOE countries.

The workshop primarily takes the form of a simulated negotiation of all of the provisions of a bilateral double tax agreement between two fictitious countries. The negotiations are based on fictitious treaty models, recent treaties and descriptions of the tax legislation of the two countries. Participants are divided into four or six teams of up to five persons who negotiate the positions of their assigned country throughout the week. One panellist acts as the technical advisor for each team. Participants are expected to head the actual negotiations of each provision and each participant is expected to head the discussion on two or three articles during the week. Panellists assist each team in preparing for their negotiation and provide feedback during the workshop. The simulated negotiations are also supplemented with a series of short presentations and discussions on all aspects of tax treaty negotiations including how to organise a treaty negotiation programme, how to conduct negotiations and advice on strategies for successful outcomes.

Participants get from this workshop what they put into it in the form of preparation and participation. Therefore participants should be genuinely interested in learning how to negotiate tax treaties and be prepared for a challenging five days of intensive study and work. Assignments will be issued for completion each night of the workshop. Despite all of the hard work, participants usually find the workshop stimulating and rewarding.

Because of the high resource cost in delivery, this event can only be run on limited occasions.

EVENT DESCRIPTIONS AND PROGRAMME FOR 2010

Target Audience: This workshop is especially useful for officials who are, or will be, involved with the negotiation of tax treaties for their country. It is essential that participants have a good command of the language adopted for the workshop, as they are expected to contribute actively in the preparation for the simulated negotiations and to take part in the negotiations themselves. Participants must also have a good understanding of the provisions of a tax treaty and will be expected to have familiarised themselves with the material prior to the workshop. This workshop is **NOT recommended** for participants who are unfamiliar with the provisions of tax treaties.

Venue	Date
Malaysia	8-12 March 2010
South Africa	24-28 May 2010
Tokyo	7-11 June 2010
MTC Mexico	16-20 August 2010
Senegal	November 2010

4. Implementing Transfer Pricing (TP)

The purpose of the event is to discuss the policy and administrative issues that face countries introducing or extending transfer pricing legislation or looking to increase their transfer pricing audit capacity. The event discusses the objectives of implementing TP legislation - to protect the tax base against transfer of profits abroad, while avoiding double taxation that would be detrimental to FDI.

The event also discusses how to achieve these objectives from a legislative perspective - what is needed in country legislation, the relationship with tax treaties, etc. Finally we consider how to achieve these objectives from an administrative perspective - where to start and how to build administrative capacity over time, especially where resources are scarce.

Target Audience: The event is aimed at policy makers in Ministries of Finance or Tax Administrations with responsibility for drafting legislation, and high level administrators in charge of organizing the Transfer Pricing function. The event does not cover in detail transfer pricing methods or the practicalities of transfer pricing auditing. It is therefore not suitable for operational transfer pricing auditors (Events 5, TP1; 6, TP2; 21 AME1; 22 AME2 are more relevant for such officials).

5. Transfer Pricing Guidelines (TP1)

The event aims to provide an introduction to transfer pricing issues, largely by looking in detail at the OECD transfer pricing guidelines. The topics covered include a description of the arm's length principle and allowable transfer pricing methodologies, comparability, risk and functional analyses in special problem areas, such as intangibles and services. Particular attention is also given to the application of both traditional and profit methods. This event includes an in depth look at management fees and other intra-group services. The course is designed to be practical in nature, so the topics covered are illustrated by the frequent use of case studies. Time should also be available for a discussion of any difficulties experienced by participants.

Target Audience: Senior administrators involved in organising, managing and conducting transfer pricing audits of multinational enterprises.

Venue	Date
Egypt	14-25 February 2010
MTC Korea (ASEAN)	21-26 June 2010
MTC Ankara	18-22 October 2010
Nigeria (ATAF)	29 Nov-3 Dec 2010
Russia	14-16 December 2010

6. Advanced Transfer Pricing Guidelines (TP2)

The purpose of this event is to discuss in detail some of the more difficult practical and theoretical issues arising in transfer pricing. Items discussed include the latest OECD work on comparability and profit methods, practical case studies on intangibles and business reorganisations. Issues raised by recent transfer pricing court cases will be discussed. Participants are strongly encouraged to provide anonymised case studies in advance of the meeting which can then be used as a basis for discussion at the appropriate point during the event.

Target Audience: The event assumes prior knowledge of transfer pricing. Participants should therefore either have attended the Introductory transfer pricing event (Transfer Pricing Guidelines), be experienced transfer pricing auditors, or be involved in Competent Authority work.

Venue	Date
India *	17-19 February 2010
Israel *	25-27 April 2010
Estonia	8-12 May 2010
Chile	13-16 May 2010
Malaysia	16-18 June 2010
Malaysia	21-25 June 2010
China	28-Jun-2 July 2010
Indonesia	19-23 July 2010
South Africa	27 Sep-1 October 2010
MTC Mexico	8-12 November 2010

* Customized event.

7. Workshop on Transfer Pricing Dispute Resolution and Avoidance (in particular, Safe Harbours, MAPs and APAs)

The purpose of this event is to discuss mechanisms to prevent and resolve transfer pricing disputes with a view to efficiently avoiding or eliminating double taxation. The workshop is designed to address the theoretical and practical issues arising in the resolution and avoidance of transfer pricing disputes. The topics covered include administrative and juridical appeals, corresponding adjustments, Mutual Agreement Procedures (MAPs), arbitration, rulings, safe harbours, and Advance Pricing Agreements (APAs). The topics are illustrated by case studies and role plays. Participants are strongly encouraged to present their countries' legislation and practices regarding dispute avoidance and resolution during the event. Time will also be available for a discussion of any difficulties and experiences by participants.

Target Audience: Senior administrators involved in Competent Authority or APA work, as well as policy makers with an interest in MAPs, Arbitration and APAs and the use of safe harbours and other dispute prevention measures. The event assumes prior knowledge of transfer pricing. Participants should therefore either have attended the Introductory Transfer Pricing Event (Transfer Pricing Guidelines TP1) or have otherwise become familiar with the main concepts of transfer pricing, the arm's length principle including comparability, and the OECD transfer pricing methods.

Venue	Date
India	22-26 February 2010
Slovenia	13-16 April 2010
Malaysia	2-6 August 2010

8. Taxation of Non-Residents

Countries throughout the world are interested in attracting human and investment capital from abroad to improve productivity and economic growth. Much of this activity is undertaken by non-residents, including permanent establishments. This workshop focuses on the major policy and administrative issues unique to the taxation of income earned by non-residents. Key issues addressed are the definition of non-residents, common statutory source rules, anti-abuse rules and special administrative rules for non-residents. We will also look closely at the recent treaty developments in defining and attributing profit to permanent establishments. All topics are illustrated through case studies to ensure the course is of practical use to the participants. Time is also set aside to discuss country specific problems in the taxation of non-residents.

Target Audience: Officials from Ministries of Finance and Tax Administrations who have responsibility for treaties and the taxation of non-residents.

Venue	Date
MTC Ankara	1-5 February 2010
MTC Mexico	24-28 May 2010
MTC Vienna (for China)	14-18 June 2010

9. Taxation of Financial Instruments

Appropriate taxation is a critical factor in the avoidance of financial instability and in the creation of orderly and liquid financial markets. The workshop aims to advance the policy dialogue in respect of the development and implementation of tax policies supporting open financial markets, with a focus on developing appropriate tax policies toward innovative financial instruments. The challenge is the need to develop a tax structure that will promote rather than stifle the development of useful financial products. On the other hand, tax administrations also have to adopt effective measures to limit the ability of taxpayers to abuse the tax arbitrage and avoidance opportunities made possible by financial market innovations.

We will look at the commercial uses of such products as forwards, options and swaps in managing risk then the tax issues raised by such instruments. We will also look at debt, equity, hybrid instruments and leasing arrangements in the same way. The event also considers the tax avoidance uses of financial instruments and strategies for dealing with tax avoidance. Finally, we consider the tax policy challenges of hybrid entities, their role in facilitating cross border flows of capital and in tax avoidance. Case studies will be used to explore how tax systems may need to be modernised in order to adapt to the new global financial and capital market environment. Key issues to be addressed will include the relationship between tax policy and accounting or regulatory standards.

Target Audience: Officials from Ministries of Finance and Tax Administrations who deal with the taxation of financial instruments.

Venue	Date
MTC Ankara	5-9 April 2010
MTC Budapest	28 May-2 July 2010
Malaysia	25-29 October 2010

10. Taxation of Financial Markets

As financial markets are progressively liberalised, tax administrations will also begin to face many challenges. This workshop will focus on the broad policy issues in the taxation of financial markets, the domestic and international taxation issues specific to the taxation of banking, insurance and investment activities and the policy issues in the taxation of enterprises and individuals as end users of innovative financial products such as derivatives contracts. The course draws upon important recent OECD publications on Engaging with High Net Worth Individuals of Tax Compliances; Building Transparent Tax Compliance with Banks; a report on treaty issues in relation to Collective Investment Schemes; and Parts II-IV of the Report on the Attribution of Profits to Permanent Establishments. The event includes case studies illustrating the principles of the OECD approach to attribution of profits.

Target Audience: Officials from Ministries of Finance and Tax Administrations who deal with the taxation of banks, insurance activities, collective investment institutions and other financial market activities.

Venue	Date
South Africa	22-26 November 2010

11. Exchange of Information and Access to Bank Information

Exchange of information between tax administrations is the most effective way of combating international tax avoidance and evasion. The aim of this workshop is to share the experiences of OECD and Non-OECD economies as regards the exchange of tax information between competent authorities; and to identify ways of improving the efficiency of this process. The workshop will draw upon OECD work in this area. The underlying legal basis for international exchange of information will be examined and illustrated with case studies highlighting the balance between the legal obligation to exchange and the limitations that safeguard taxpayers' rights. Practical advice will be provided on how to make a request for information and how to respond to a request; and the use of new technologies to share information will be discussed. In addition, the workshop will examine the issues raised in the OECD report *Improving Access to Bank Information for Tax Purposes*.

Target Audience: Senior taxation or finance officials involved in the legal and practical aspects of exchange of information with tax treaty partners (i.e. competent authority work).

Venue	Date
MTC Mexico *	24-26 March 2010
Morocco (CREDAF)	31 May-2 June 2010
India *	21-25 June 2010
Russia	14-16 September 2010
TBC (LAC event)	October/November 2010
China	1-5 November 2010
Botswana (ATAF)	8-12 November 2010

* Customized event.

12. Automatic Exchange of Information for Tax Purposes

Automatic exchange of information involves the systematic and periodic transmission of “bulk” taxpayer information by the source country to the residence country concerning various categories of income. The aim of this workshop is to share the experiences of OECD and Non-OECD economies as regards automatic exchange of information between tax administrations. This workshop will address issues such as how to set up automatic exchange with a treaty partner, what type of information can be exchanged automatically, how to use the OECD standards for automatic exchange from the sending side and receiving side, how to build up a data warehouse, data protection issues, providing feedback to treaty partners etc. Ways to improve automatic exchange will also be discussed if already in place to improve the efficiency of this process. The workshop will draw upon OECD work in this area: OECD Model MOU for automatic exchange, the Module on Automatic Exchange of the OECD Manual on exchange of information and the OECD standards for automatic exchange etc

Target Audience: Senior tax officials involved in the legal and practical aspects of exchange of information with tax treaty partners (i.e. competent authority work), technical and IT experts. activities.

Venue	Date
Israel	TBC

13. Bribery Awareness for Tax Examiners

The purpose of this workshop is to present the OECD Recommendation on the non tax deductibility of bribes to foreign public officials, the different forms of tax legislation denying the tax deductibility of bribes and more particularly the OECD Bribery Awareness Handbook for tax examiners. The Handbook provides useful legal background information, examples of mandatory reporting of commissions in some countries as well as practical tips: indicators of bribery, interviewing techniques, examples (made anonymous) of bribes identified in tax audits as well as a standard form for feedback by the tax examiner to his headquarters in order to facilitate the monitoring of trends and assessing risk.

Target Audience: Tax examination managers and senior tax examiners.

14. International Tax Avoidance and Evasion

This purpose of this workshop is to examine some common techniques that are used by enterprises and individuals to avoid and evade taxes, with a particular emphasis on tax avoidance and evasion in international transactions. The seminar covers the avoidance and evasion possibilities created by offshore banks/financial centres, tax havens and preferential tax regimes, transfer pricing techniques, use of permanent establishments and financial market developments. The workshop also introduces common responses introduced by governments in their domestic law and international tax treaties to control the extent of international tax avoidance and evasion. The common responses that will be discussed in this workshop include:

- improving access to bank information;
- effective exchange of information;
- controlled foreign company rules;
- the arm's length principle;
- thin capitalisation rules
- General Anti Avoidance Rules and Targeted Anti Avoidance Rules
- Administrative approaches such as rulings, disclosure regimes, specialist units etc.

Target Audience: Officials from the Ministry of Finance and the Tax Administration who deal with the taxation of international transactions.

NB The transfer pricing component of this event is very brief and simple. Participants who are interested in transfer pricing should attend one of the specialized transfer pricing events.

Venue	Date
India	15-19 February 2010
India *	TBC
MTC Vienna (for China)	7-11 June 2010
MTC Vienna	8-12 November 2010
Malaysia	22-26 November 2010

* Customized event.

15. Bribery Awareness for Tax Examiners

Many countries around the world use tax incentives to attract investment and promote economic activity. Given the scarcity of fiscal resources, it is crucial that governments adopt a coherent approach to tax incentives to ensure that such incentives are cost-effective. Drawing on extensive research undertaken by the OECD and other international organisations, this course examines how investment tax incentives work in theory and in practice, as well as their economic advantages and disadvantages. In particular, the course focuses on the policy design features that determine whether particular tax incentives are likely to deliver cost-effective and sustainable benefits. Examples of successful and failed tax incentive program are illustrated through group case studies.

Target Audience: Policymakers responsible for formulating or evaluating tax incentive programs and tax administrators responsible for administering incentives.

Venue	Date
MTC Ankara	22-26 March 2010

16. Tax Policy Analysis

The seminar on tax policy analysis will cover policy considerations (e.g. efficiency, equity) relevant to a number of topics of interest to senior tax policy makers. It is anticipated that the topics considered in this workshop will evolve from year to year, at least in part, to cover policy areas of current and particular interest to OECD and Non-OECD countries alike. For example, the workshop could focus on the following areas: I) linkages between taxation (mainly corporate income tax) and domestic and foreign direct investment; II) taxation of stock options; III) environmental (or 'green') tax reforms; IV) taxation and savings; V) taxation and employment. Participants are encouraged to draw to the attention of the workshop organizers other topics that they would like to see covered. Case study analysis and presentations are also encouraged.

Target Audience: Senior tax policy makers who are actively involved in debating and designing tax policies in their economies.

Venue	Date
Chile	8-12 March 2010
MTC Korea	15-20 March 2010
Estonia	1-3 June 2010
Israel	27-29 July 2010

17. Tax Policy Modeling

The purpose of this workshop, aimed at early-career economists, is (I) to provide participants with a working knowledge of micro-simulation principles and techniques in modelling the revenue impacts of tax policy changes, in the areas of personal income tax, corporate income tax, and value-added tax, including the establishment of a database; (II) to oversee “hands-on” application by participants of micro-simulation techniques; (III) to provide participants with an overview of measurement issues and policy uses of marginal and average effective tax rates; and (IV) to establish a network of model builders and users which may be useful for participants when practical problems arise.

Target Audience: Participants should be **early-career tax policy economists** involved in tax modelling in the central government’s Ministry of Finance (or in the Ministry responsible for providing tax modelling services to the Ministry of Finance). Participants should also have a good knowledge of the basic design features of at least one of the following main tax bases -- personal income tax, corporate income tax, and value-added tax -- and some familiarity with spreadsheet analysis (e.g., Excel software.)

Venue	Date
MTC Mexico	8-12 March 2010

18. Income Tax Workshop

The purpose of this workshop on income tax is to discuss significant tax policy issues in a multilateral setting and to share country experiences on these issues. The content of this workshop is decided on an annual basis in consultation with the participants in order to focus on the most pressing issues facing countries. Topics that have been discussed in previous years include taxation of re-organizations, flat vs. progressive personal income tax rates, EU Directives, tax treatment of revaluation of assets, derivatives and options, tax treatment of employees vs. independent contractors and thin capitalisation rules. Participants are invited to present their country experiences and practical cases relevant to the topics for discussion.

Target Audience: Policy-makers and senior administrators involved in designing and implementing tax reforms.

Venue	Date
MTC Korea	11-16 October 2010
China	18-22 October 2010
MTC Budapest	15-19 November 2010

19. VAT Compliance

The rapid growth in international trade in goods and services has coincided with the global spread of value added taxes (VAT). The number of countries using VAT rose from around 10 in 1965 to more than 140 by 2006. Moreover, VAT accounted for 18.7 percent on average of all tax revenues across OECD members by 2002, compared to 11.9 percent in 1965.

Many countries, both developed and developing, have suffered significant losses of VAT revenue through non-compliant behaviour of the taxpayers. Criminal attacks, such as so called “carousel fraud”, fraudulent refund claims, tax evasion and tax avoidance are widespread.

This seminar will provide a review of the basic functionality of the VAT system; examine specific problems which are vulnerable to manipulations, consider how policy can be developed to meet new challenges and reduce exposure to non-compliance, and point out countermeasures to tackle fraudulent and abusive activities.

In the area of tax administration participants will be presented with effective approaches to audit, tax collection, and taxpayer service, from experiences gained in OECD member countries.

Target Audience: Senior tax policymakers and tax administrators with responsibility for indirect tax policy/administration and/or tax administration more generally (e.g. compliance, tax audit).

Venue	Date
India	TBC

20. E- Commerce

This event will cover the development of electronic commerce and, in particular, the Internet as a means of undertaking both business-to-business and business-to-consumer activities. It will consider Permanent Establishment issues in respect of treaties, the impact on value added taxes and sales taxes, issues for tax administrations both in assuring compliance and also in using modern technologies as a better means of communicating with taxpayers. The event will set out to demonstrate the wider economic benefits of electronic commerce but also alert participants to potential problems such as fraud and other abuses.

Target Audience: Includes senior policymakers and senior managers from both the compliance and service delivery sides of tax administrations.

Venue	Date
China	6-10 September 2010

21. Auditing Multinational Enterprises (AME1)

The objectives of the seminar are to provide participants with a basic knowledge of the issues to anticipate when auditing multinational enterprises. The seminar includes discussions of the most significant legal and practical issues to be taken into account. It deals with the creation and legal significance of a multinational enterprise (MNE), the tax principles underlying the operation of an MNE, tax avoidance and anti-avoidance strategies, the operation of tax treaties, and an introduction to transfer pricing and thin capitalisation issues. Furthermore, the “best practice” audit approaches that are adopted to deal with these entities by OECD countries as well as countries participating in the seminar will be examined. Audit examples are included as far as possible to encourage debate and provide a practical basis for the examination of these issues in the work place. The seminar will also deal with the relevant administrative provisions, information requirements and the audit process itself in order to facilitate the work of tax examiners who may have only limited expertise.

Target Audience: Senior and middle tax administrators and tax inspectors responsible for or engaged in the audit of multinational enterprises.

Venue	Date
MTC Korea (ASEAN)	6-11 September 2010

22. Advanced Auditing Multinational Enterprises (AME2)

The purpose of this event is to discuss strategies for auditing the international aspects of multinational enterprises, with a particular focus on transfer pricing. The event begins with a discussion on the typical features of MNEs and the taxation issues involved in auditing them. This is followed by a case study extending over 4 days that provides an opportunity to discuss the steps MNEs typically take to plan the amount of tax they pay, and where, and the practical issues auditors face. The case study emphasises the importance of information gathering and the utilisation of the information to secure well founded adjustments which are acceptable to the multinational enterprise and other interested tax administrations.

Target Audience: Senior or experienced auditors dealing with large multinational enterprises, as well as policy makers with an interest in audit practices. Should be familiar with the main concepts of transfer pricing, the arm's length principle and OECD transfer pricing methods.

Venue	Date
MTC Vienna	8-12 March 2010
MTC Ankara	31 May-4 June 2010
Singapore (ASEAN)	26-30 July 2010
South Africa	11-15 October 2010
Malaysia	29 Nov-3 Dec 2010

23. Auditing Small and Medium Enterprises (ASME1)

The objectives of this workshop are to discuss strategies to fight domestic tax abuses and to discuss the roles of the audit process within these overall strategies in particular aimed at small and medium size businesses. The workshop will include discussions of compliance risk management, risk identification, resource planning, communications with the taxpayer, the preparation of an audit, the audit work programme, reporting and final assessment. Dialogues on taxpayers' rights and obligations, on appropriate legislation and basic audit theory will also be included in this workshop. A significant part of the workshop will be devoted to practical cases to allow participants to familiarise themselves with the common practical audit tools and techniques. The practical cases will also deal with the auditing of electronic records. The main purpose for this event is to provide the participants with a sound understanding of tax audits and a comprehensive toolkit for auditing. At the same time, the participants will be encouraged to develop a creative approach to deal with most domestic audit cases as well as with problems of the shadow economy.

Target Audience: Tax auditors as well as policy makers who are interested in audit practices.

Venue	Date
MTC Ankara	22-26 November 2010

24. Advanced Small and Medium Enterprises (ASME2)

The aim of this workshop is to discuss in more detail the topics analysed in ASME1, as well as strategies to improve taxpayer compliance and discussions on case selection for audit. Attention will also be paid to evaluation and performance measurement. Methods of indirect income measurement will be explored in more depth by discussing practical cases to improve basic understanding of these methods and to further improve participant's skills to implement these methods in their daily practise. The workshop will also deal with new developed strategies and practices to counteract non-compliant business taxpayers. The main purpose for this event is to provide the participants with a sound understanding of tax audits at **advanced level** and a comprehensive toolkit for auditing. At the same time, the participants will be further encouraged to develop creative approaches to deal with most domestic audit cases as well as with problems of the shadow economy.

Target Audience: (Senior) tax auditors as well as policy makers who are interested in audit practices.

Venue	Date
Tokyo	14-17 September 2010
Ghana (ATAF)	4-8 October 2010

25. Tax Administration

This event aims to provide a general introduction to tax administration issues based on practices and experiences in OECD countries. The topics covered include organization and management of tax administration, including core tasks, autonomy and mission statements of Tax administrations, improving taxpayers' compliance, the need for a strategic approach, and compliance risk management. Principles and process of tax assessment will be discussed including registration and filing, electronic filing and pre-populated tax returns, withholding at source, provisional and final assessment. Attention is also given to risk selection, verification and audit and to administrative powers of tax administrations, the rights and obligations of taxpayers, and taxpayer service. The event will also deal with appeal procedures, the handling of contentious cases, and with administrative sanctions and interest regimes and criminal cases. Finally attention will be given to staffing and performance issues including complaints about the performance of Tax Administrations.

Target Audience: Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administration and tax inspectors and auditors dealing with tax assessment, verification and audit and handling contentious cases.

Venue	Date
India *	TBC
Philippines (High Level Conference)	25-27 October 2010
Rwanda (ATAF) *	23-27 August 2010
MTC Korea	15-20 November 2010

* Customized event.

26. Tax Administration: Risk Management and Taxpayer Service

This event aims to provide a broad overview of principles and practices of Risk Management and Taxpayer Service in OECD countries. The course considers ways for Tax Administrations to find a balance between service and enforcement activities.

The topics covered include organization and management of tax administration, general principles and practises of compliance risk management, including risk identification, risk analysis, risk assessment, risk treatment and evaluation, understanding taxpayer behaviour and developing strategies to influence taxpayer behaviour, improving taxpayers' compliance, and the need for a strategic approach and compliance measurement.

The topics in the area of taxpayer service include the mission, vision, goals and values of taxpayer service, taxpayer rights and service delivery standards, market segmentation in service delivery, the use of modern technology, the design of tax awareness programmes, taxpayer assistance programmes and outreach activities, channel strategies and the usage of call centres, government wide programmes to reduce administrative compliance costs for taxpayers, standardization and evaluation of taxpayer service programmes and measurement of performance of tax administrations.

Target Audience: Officials from Ministries of Finance and Tax Administrations, involved in designing and implementing tax administration systems, managers of tax offices and tax inspectors, auditors and other officials dealing with risk management and taxpayer service.

Venue	Date
Uganda (ATAF)	17-21 May 2010

27. Tax Administration: Risk Management

This event aims to explore in more depth the principles and practices of Risk Management, discussed in the introductory event on *Tax Administration: Risk Management and Taxpayer Service* (event 26).

Target Audience: Officials from Ministries of Finance and Tax Administrations, involved in designing and implementing tax administration systems, managers of Tax offices and tax inspectors, auditors and other officials dealing with risk management.

Venue	Date
Vietnam	18-22 October 2010

28. Tax Administration: Taxpayer Service

This event aims to discuss in more detail the principles and practices of Taxpayer Service discussed in the introductory event on *Tax Administration: Risk Management and Taxpayer Service* (course 26).

The topics covered also include organization and management of tax administration, general principles and practices of compliance risk management, understanding taxpayer's behaviour and developing strategies to influence taxpayer behaviour, improving taxpayers' compliance.

Target Audience: Officials from Ministries of Finance and Tax Administrations, involved in designing and implementing tax administration systems, managers of Tax offices and tax inspectors, auditors and other officials dealing with taxpayer service.

Venue	Date
China	8-12 March 2010

29. Tax Administration: Handling Contentious tax cases

The purpose of this event is to increase knowledge and understanding of international practices and developments about the handling of contentious tax cases. The event includes discussions on missions, goals, management and organisation of the handling of contentious tax cases. It deals with the different aspects of the process of contentious case handling. Particular attention is given to the mission, overview and expectations of appeal procedures, taxpayer rights and obligations, administrative powers of tax administrations, administrative sanctions and interest regimes and the treatment of criminal cases. Key issue to be addressed is the international practice in preparation and handling court cases. Furthermore attention is given to handling complaints (not being formal appeals) and staffing and performance issues.

Target Audience: Officials from Ministries of Finance and Tax Administrations who deal with contentious tax cases. This could include tax auditors, tax inspectors dealing with tax assessment and specialists in appeal procedures and handling court cases.

30. Tax Administration of Personal Income Tax (PIT)

This event aims to provide an overview of the administration of Personal Income Tax based on practices and experiences in OECD countries. The topics covered include characteristics of Personal Income Tax systems, and the characteristics of the different categories of taxpayers paying PIT, improving taxpayer awareness of their rights and obligations and improving compliance by providing information and assistance to taxpayers.

Furthermore principles and processes of tax assessment will be discussed including registration and filing, electronic filing and pre populated tax returns, withholding at source systems, and provisional and final assessment, including assessment by estimation.

Attention will also be given to administrative aspects of particular elements of PIT legislation such as the integration of PIT and Corporate Income Tax (CIT) systems, the taxation of capital gains, the taxation of non cash benefits and the taxation of cash transactions

The event will also deal with domestic information exchange between regions and with third parties on individual taxpayers and relevant relationships such as family members and business.

Finally attention will be given to staffing and performance issues including public surveys and the handling of complaints about the performance of Tax Administrations.

Target Audience: Participants would be tax officials working in the area of Personal Income Tax.

31. Tax Administration of Large Business Taxpayers (Introductory)

This event on tax administration of Large Business Taxpayers aims to provide a broad overview of tax administration of Large Business issues based on practices and experiences in OECD countries. The topics covered include organization and management of tax administration, importance of Large Taxpayers, improving taxpayers' compliance, the need for a strategic approach, identification and selection of Large Business (definition and criteria used), characteristics of Large Business, responsibilities, mission and vision statements of Large Business Units, Compliance Risk Management principles and practises, developing a compliance program, organizational structures and work arrangements, staffing and skills and expertise required for Large Business Units, training in international tax matters, the principles of compliance risk management, developing a compliance program for Large Business, relationship building, role of tax intermediaries, real-time management approaches, corporate governance, horizontal monitoring, taxpayer services, auditing of Large Business, auditing of Multi-Nationals, enforced debt collection, banks and other specific industries, building capacity and skills, and key operational support issues including the use of technology and performance measures.

Target Audience: Officials from Ministries of Finance and Tax Administrations involved in designing and implementing tax administration systems for Large Business, managers of Tax offices and tax inspectors and tax auditors dealing with Large Business.

Venue	Date
Russia	8-10 June 2010
Kenya	6-10 September 2010
China	29 Nov-3 Dec 2010

32. Tax Administration of Large Business Taxpayers – Advanced 1

The topics covered in event 31 can be covered in more detail over 2 events.

The first advanced course covers the following topics:

- Organizational Structure and Management of Tax Administration
- Importance of Large Taxpayers
- Improving Taxpayer's compliance: a strategic approach
- General overview of the international practices for the Management of Large Business
- Identification and Selection of Large Business (Definition and Criteria used)
- Characteristics of Large Business
- Responsibilities, mission and vision statement of Large Business Units
- Organizational Structures and work arrangements
- Staffing and skills and expertise required for Large Business Units
- Risk Management Practices
- Developing a compliance program for Large Business
- Key operational support issues
- Performance issues

33. Tax Administration of Large Business Taxpayers – Advanced 2

The topics covered in event 31 can be covered in more detail over 2 events.

The second advanced course covers the following topics:

- Further developing a compliance program for Large Business
- Relationship building
- Role of Tax Intermediaries
- Real- Time Management Approaches and Providing certainty to Large Business
- Corporate Governance
- Horizontal Monitoring
- Risk Management
- Taxpayer services
- Auditing of Large Business
- Auditing of Multi-Nationals and associated issues
- Enforced Debt Collection
- Banks and other specific industries
- Building capacity and skills
- Performance measures
- Developing a compliance monitoring framework for Large Business
- Approaches used to influence tax policy
- Key operational support issues inc. the use of technology