

FINAL COMMUNIQUÉ

Meeting of the Forum on Tax Administration (FTA) 24 October 2014, Dublin, Ireland

We, the heads of tax administrations from 38 countries, met in Dublin for the 9th meeting of the [Forum on Tax Administration](#) (FTA).

Our meeting came at an important time in the significant work being addressed under the Base Erosion and Profit Shifting (BEPS) project. This meeting followed the September meeting of G20 Finance Ministers, which welcomed the first seven deliverables of the BEPS action plan and agreed the rapid roll out of [automatic exchange of financial account information](#) at a global level subject to the completion of necessary legislative procedures.

To support the implementation of these global initiatives, while improving service levels and operational efficiency, we as Commissioners with responsibility for tax administration and compliance management must work ever more closely together, share our knowledge, co-ordinate our actions and deal with tax administration aspects that may result from the BEPS work. Recognising the support of G20 Finance Ministers for further “co-ordination and collaboration by tax administrations on compliance activities on entities and individuals involved in cross border tax arrangements” we agreed the following actions:

- We are taking a significant step forward in global tax co-operation. We have agreed a strategy for systematic and enhanced co-operation between our tax administrations, based on existing legal instruments, that will allow us to quickly understand and deal with global tax risks whenever and wherever they arise. Along with the strategy, we have created a new international platform called the JITSIC¹ Network to focus specifically on cross border tax avoidance, which is open to all FTA members on a voluntary basis. This new network integrates the existing cooperation amongst some of us into the larger FTA framework.
- We will invest the resources necessary to implement the new standard on automatic exchange of information and use the information to counter tax evasion wherever it arises, while protecting taxpayer confidentiality and ensuring the proper use of the information. We will ensure that common, secure and effective transmission systems are in place.
- We will improve the practical operation of the Mutual Agreement Procedure (MAP) so that issues of double taxation are addressed more quickly and efficiently in order to meet the needs of both governments and taxpayers and so assure the critical role of those procedures in the global tax environment. We have advanced work in this area which will be integrated with the result from the related 2015 BEPS action item. We will encourage competent authorities of all member countries to actively participate in the relevant activities (www.oecd.org/site/ctpfta/map-strategic-plan.pdf).

¹ “Joint International Tax Shelter Information and Collaboration” (formerly “Joint International Tax Shelter Information Centre”).

Our discussions also focused on some other key challenges facing us as tax administrators including how we engage with taxpayers, businesses and the tax profession towards further enhancing a strong voluntary compliance culture. We considered how we can help to positively influence tax compliance behaviour from the earliest stages when a business commences operations so that tax compliance is an important part of the operation of the business from the start and remains a key governance consideration in the boardroom.

We are taking our work on Co-operative Compliance to the next level. We are working with business and intermediaries to develop the principles that underpin effective tax control frameworks. We will work to extend, over time, the principles to the SME sector so that small businesses can also benefit from greater tax certainty and lower costs in exchange for transparency (www.oecd.org/tax/administration/tax-compliance-by-design-9789264223219-en.htm) We have agreed on the principles upon which to build for measuring the outcomes of such an approach.

We welcomed and endorsed for publication today the work led by our members since our last meeting in May 2013 including how, through the continuing evolution and further expansion of electronic services, we can best realise the benefits of the investment in self-service (www.oecd.org/tax/administration/increasing-the-use-of-self-service-channels-by-taxpayers-9789264223288-en.htm), how we can leverage improved performance in debt management (www.oecd.org/tax/administration/working-smarter-in-tax-debt-management-9789264223257-en.htm) and how we develop and use more outcome focused measures of our performance (www.oecd.org/tax/administration/measures-of-tax-compliance-outcomes-9789264223233-en.htm). Learning from each other is essential if we are to keep improving.

The meeting brought together over 130 delegates, including representatives from the African Tax Administration Forum (ATAF), Inter-American Center of Tax Administrations (CIAT), Centre de Rencontre des Administrations Fiscales (CREDAF), International Monetary Fund (IMF) and the Intra-European Organisation of Tax Administrations (IOTA).² Our discussions included a very productive and effective engagement with business leaders and the tax profession and we acknowledge their very positive and fruitful contribution to our meeting.

We would like to thank the Irish Revenue Commissioners for the excellent arrangements for this meeting and for the warm welcome to Dublin. We are very grateful to the People's Republic of China for agreeing to host our next meeting.

² The FTA stands ready to engage with other regional tax organisations or groupings like the Commonwealth Association of Tax Administrators (CATA), the Co-ordinating Council of Heads of Tax Administrations of the Commonwealth of Independent States or the Study Group on Asian Tax Administration and Research (SGATAR).