Global Relations Programme on taxation

The Global Relations Programme covers a wide range of topics, with a strong focus in 2017 on BEPS implementation, the new standards, and possible country solutions in particular in the transfer pricing, tax treaty and auditing and avoidance areas.

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Event Descriptions

Transfer Pricing

BEPS and Transfer Pricing Guidelines and update on CbC

This event aims to present the revision to the Transfer Pricing Guidelines following approval of BEPs outcomes, largely by looking in detail at the revised chapters of the TPG as revised by BEPS Action Plans 8-10, assuring that transfer pricing outcomes are in line with value creation.

The topics covered include among others guidance for applying the arm’s length principle, risks, commodity transactions, intangibles, low value-adding intra group services and cost contribution arrangements (CCA). The event will also provide an update on CbC and on the guidance on the transactional profit split method. It is designed to be practical in nature, so the topics covered are illustrated by examples and when applicable 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.

Transfer Pricing Dispute Resolution and Avoidance

The purpose of this event is to discuss mechanisms to prevent and resolve transfer pricing disputes with a view to efficiently avoid or eliminate double taxation, in the context of the global standard embodied in Action 14 of the BEPS Action Plan, which aims at reducing costs for Transfer Pricing and Tax Administration related to avoidable disputes while ensuring an adequate protection of taxpayers rights.

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 Arrangements (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 policymakers 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 an OECD Transfer Pricing Event or be familiar with the main concepts of transfer pricing, the arm’s length principle including comparability, and the OECD transfer pricing methods through work experience in this area.

**Transfer Pricing Aspects of Business Restructurings and Intangibles**

This workshop will consider how intangibles impact on transfer pricing analyses and audits. It will be practically based and focused on the implications of intangibles in transfer pricing audits, in the context of the OECD/G20 Project on Base and Erosion and Profit Shifting (BEPS) of which Actions 8-10 aim to assure that transfer pricing outcomes are in line with value creation, including detailed guidance on intangibles.

This event will consider a number of case studies, including audit cases, which will provide the basis for discussions on: identifying the existence of intangibles, and whether and how an intangible might be significant in transfer pricing analyses; how the existence of intangibles impacts on the selection of the most appropriate transfer pricing method; whether and how the parties to a transaction might be entitled to a return in respect of intangibles; whether royalty payments are appropriate, and, if so, how a royalty rate might be determined or evaluated. The event will also consider auditing aspects of “business restructurings” involving intangibles.
Target Audience: Auditors with experience in transfer pricing and in auditing the returns of multinational enterprises.

BEPS: Substance and the New Transfer Pricing Environment

The purpose of this event is to discuss the policy and administrative issues that face countries, in order to bring closer tax bases to economic activity and value creation, in the context of BEPS, which aims to assure that transfer pricing outcomes are in line with value creation. The event discusses the different aspects of treaty shopping, avoidance of Permanent Establishment (PE) status and Transfer Pricing legislation -to protect tax base against transfer of profits abroad, while avoiding double taxation that would be detrimental to Foreign Direct Investment and trade flows.

This event also considers 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 from and how to build the administrative capacity over time, especially where resources are scarce.

Target audience: The event is aimed at policymakers in Ministry of Finance or Tax Administration 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.

Toolkits - Addressing the Information Gaps on the Prices of Minerals Sold in an Intermediate Form

This event will consider how countries can improve their understanding of the mines operating in their borders and how they can go about verifying the prices of mineral products sold in intermediate forms (such as concentrates), particularly where those products are sold to related parties.
This practical workshop will examine several case studies on minerals developed by the OECD - gold, copper, iron ore, thermal coal and rough diamonds – and provide participants with a forum to consider how they might improve their own understanding of their mining sectors through a combination of better information and potential avenues to resolving information gaps.

**Target audience:** The event is aimed at Tax Administration staff and Ministry of Finance officials who work directly on mining tax issues, particularly those analysing or auditing mining companies who need to improve their understanding of the mining sector.

### Transfer Pricing and Customs Valuation

This workshop will explore how Customs and Direct taxation authorities can work together to improve taxpayer compliance with regimes and provide taxpayers with a more joined-up and consistent approach, in the context of the BEPS Action Plan which aims to assure that transfer pricing outcomes are in line with value creation. Through the use of case-studies, the workshop will consider the processes countries have in place for the administration of their Customs Valuation and Transfer Pricing regimes, and explore how the two regimes might co-operate to support compliance and ensure consistency of approach.

This event will be held in partnership between the OECD, the World Customs Organisation (WCO), and World Bank/IFC, and is a result of recent initiatives by the OECD and WCO to encourage closer alignment between customs valuation and transfer pricing, and enhanced co-operation between Direct taxation and Customs authorities. The event will be open to officials from Direct taxation and Customs authorities.

**Target audience:** Officials from Direct taxation and Customs authorities with prior experience of transfer pricing and customs valuation.

### Transfer Pricing: Industry specific issues

The purpose of this event is to discuss commercial awareness and the risks that specific industries face in the context of transfer pricing. There has been a
focus in the extractive, automobile and oil industries in past events, which has been extended in 2017 to the minerals industry. This event will address the challenges that each of these industries face in different countries around the world.

Commercial awareness, defined as an advanced knowledge of business sectors, is a key competence for auditors and one of the key pillars the Forum on Tax Administration promotes in order to enhance the relationship between large corporate taxpayers and revenue bodies. A perceived lack of commercial awareness has been identified by business and tax administrations as adding to compliance / administrative costs for both tax administrations and taxpayers, and a lack of understanding of how an industry actually works can be a source of unwanted conflict, burdensome information requests and undue delays.

In addition, Action 14 of the BEPS Action Plan calls for more effective dispute resolution mechanisms, and increased commercial awareness can play an important role in preventing disputes from happening in the first place through better commercial understanding of the risks involved.

*Target audience:* Auditors with experience in transfer pricing and in auditing the returns of multinational enterprises.

**Tax Treaties**

**Tax Treaties - Special issues**

The Tax treaties, special issues event provides participants who have a basic understanding of the application and interpretation of double tax agreements with an opportunity to examine the key articles and difficult issues commonly encountered in tax treaties. This includes treaty provisions relating to residence, the meaning of permanent establishment, the taxation of business profits, income and gains from property, personal services income, investment income and intellectual property transactions. It will also cover the special rules of treaty interpretation and other selected topics. The seminar is orientated towards practical issues. As such, the participants are expected to consider a number of case studies in groups and to be prepared to discuss their views and experiences. Participants are introduced to the Commentaries on
the Articles of the OECD Model and how to use them to solve treaty application and interpretation questions.

**Target Audience:** Tax officials who have a basic understanding of tax treaties, who are involved in the application, interpretation and negotiation of tax treaties.

**Tax Treaty issues in the BEPS context and the MLI**

The BEPS package, endorsed by the OECD and the G20, has brought about significant changes in the way treaties are understood and applied. This seminar provides an opportunity to consider in detail these changes, focusing on specific BEPS actions, in particular: Action 1: Addressing the Tax Challenges of the Digital Economy; Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances; Action 7: Preventing the Artificial Avoidance of PE Status; Action 14: Making Dispute Resolution Mechanisms More Effective; and Action 15: Developing a Multilateral Instrument.

The special focus in the BEPS Multilateral Legal Instrument (MLI) is justified in the fact that the MLI will allow countries to rapidly update their tax treaty network to the BEPS outcomes. Negotiated by 96 countries which account for more than 2000 bilateral tax treaties, the instrument will be open for signature by the end of 2016. Instead of a bilateral treaty renegotiation process that could have taken decades, the MLI will allow those BEPS measures to enter into force in a matter of months.

**Target Audience:** Tax officials who have experience with tax treaties and international taxation.

**Tax Treaty Negotiation Workshop**

The Treaty Negotiation Workshop is a very comprehensive and practical workshop from which many of today’s tax treaty negotiators have graduated. The main purpose of the workshop is to provide practical tax treaty negotiation experience as well as an understanding of the policy issues and technical problems frequently encountered in negotiations. The instructors 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 the fictitious countries’ treaty models, their recent treaties and descriptions of their domestic tax legislation. 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 instructor 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 lead the discussion of two or three articles during the week. Instructors assist each team’s preparation for the negotiation and provide guidance and feedback during the workshop. The simulated negotiations are supplemented with a series of short presentations and discussions on all aspects of tax treaty negotiations, including the organisation of a treaty negotiation programme, conducting negotiations and advice on strategies for successful outcomes.

Participants get from this workshop what they put into it. Preparation and active participation are essential. Participants should therefore be genuinely interested in learning how to negotiate tax treaties and be prepared for a challenging five days of intensive study and work. Assignments must be completed each night of the workshop to prepare for the next day’s negotiations. Despite all of the hard work, participants generally find the workshop stimulating and rewarding.

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

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 course material prior to the workshop. This workshop is NOT recommended for participants who are unfamiliar with the provisions of tax treaties.

**Introduction to the application and interpretation of tax treaties**
This seminar examines a number of important and challenging tax treaty issues in depth, related to the application of treaties. The main focus is on understanding current problems and consideration of possible solutions, in particular on revised MTC provisions addressing BEPS issues. Participants are encouraged to share their experiences and provide descriptions of treaty application problems and abuses that they have encountered.

*Target Audience:* Participants must have a good understanding of how tax treaties are applied and preferably will have previously attended an OECD TT event or have experience with tax treaties. The event is intended to be especially useful for senior officials who are, or will be, involved in the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their country.

**Advanced Tax Treaties**

The Advanced Tax Treaties seminar is an advanced version of the OECD’s popular Tax Treaties Special Issues seminar that examines a smaller number of important tax treaty issues in much greater depth. It provides participants who have a good understanding of the application of tax treaties with an opportunity to discuss in detail relatively complex practical tax treaty application, interpretation and policy issues. The facilitators provide short lectures and guide the discussions of issues raised in case studies and court decisions. Participants are expected to be actively engaged in the discussions. The topics covered typically include the taxation of business profits, the permanent establishment definition, royalties, the taxation of foreign employees, the meaning of beneficial ownership, the treatment of non-corporate entities, treaty interpretation and international tax avoidance and treaty abuse.

*Target Audience:* Participants must have a good understanding of how tax treaties are applied and preferably will have previously attended either the Comprehensive or Special Issues Tax Treaty seminar. The seminar is intended to 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.
International Tax Avoidance and Auditing MNEs

Implementing BEPS 1: Minimum Standards

The BEPS package, endorsed by the OECD and the G-20, covers the 15 areas identified in the 2013 BEPS Action Plan. These include four new minimum standards and updates of the existing standards. The minimum standards are relevant for the members of BEPS, including those participating in the Inclusive Framework on BEPS Implementation.

The minimum standards cover cases where no action by some countries would have created negative spill over effects. The minimum standards adopted in the BEPS package consist of the following: (i) to address harmful tax practices, (ii) to prevent tax-treaty shopping, (iii) to ensure Country-by-Country Reporting, and (iv) to improve the effectiveness of cross-border tax dispute resolution between tax administrations. This event will analyse each of these actions and study the effective implementation of the minimum standards.

Target audience: The event is aimed at policymakers in Ministry of Finance or Tax Administration with responsibility for drafting legislation, and high level administrators in charge of implementing BEPS minimum standards.

Implementing BEPS 2: Interest, Hybrids, CFCs, Mandatory Disclosure

The BEPS package, endorsed by the OECD and the G-20, covers the 15 areas identified in the 2013 BEPS Action Plan. Beyond the new minimum standards (which are dealt with in the event “Implementing BEPS 1”) and the revised standards (covered in Transfer Pricing and Tax Treaties events), this event addressed those actions which introduce best practices to which countries should tend to converge. In specific, this event will focus in the following actions, addressing the best practices according to each:

- Action 2: Neutralising the Effects of Hybrid Mismatch Arrangements
• Action 3: Designing Effective Controlled Foreign Company Rules
• Action 4: Limiting Base Erosion Involving Interest Deductions and Other Financial Payments
• Action 12: Mandatory Disclosure Rules

This event will discuss how to achieve an effective implementation of these best practices in each country in order to converge in their successful and effective application.

Target audience: The event is aimed at policymakers in Ministry of Finance or Tax Administration with responsibility for drafting legislation, and high level administrators in charge of implementing BEPS best practices regarding interest, hybrids, CFCs and Mandatory Disclosure.

Auditing MNES for BEPS. A Case Study

This seminar aims to provide participants with a broad 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 workplace. 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: Tax administrators and tax inspectors responsible for or engaged in the audit of multinational enterprises.

International Tax Avoidance and Countering BEPS

This event examines common techniques used by multinational enterprises to reduce their tax burden, with a particular emphasis on tax avoidance in
international transactions, and how the different techniques to erode the taxable base and/or to shift profits to where they are subject to a more favourable treatment can be combined.

This event addresses responses enacted by governments in their domestic laws and international tax treaties, such as general and specific anti-avoidance measures in the context of the BEPS Action Plan. A significant part of the workshop will be devoted to case studies and country-specific experience. It will allow experts to share views and experiences, as well as legislative and practical approaches. Participants will be expected to actively contribute and should be prepared to present their countries’ experiences.

**Target audience**: Senior officials from the Ministry of Finance and the Tax Administration who deal with the taxation of large taxpayers and multinational enterprises and have a good understanding of international tax concepts.

**Tax Administration**

**Trends in Modern Tax Administrations**

Modern Tax Administrations need to be built in order to effectively respond to the challenges and opportunities of an increasingly digital world and integrating it into the way they work. The Forum on Tax Administration (FTA) published in 2016 three reports that outline how tax administrations can move towards more digital service delivery, also by seeking co-operation with providers of tax services to improve Small and Medium Enterprise (SME) compliance and utilise advanced analytics and big data to better identify risk, manage resources and target interventions. This event will focus in those different opportunities and practices that contribute to improve the work of Modern Tax Administrations.

Furthermore, a new joint approach by the OECD, the Inter-American Center of Tax Administration (CIAT), the Intra-European Organisation of Tax Administrations (IOTA) and the International Monetary Fund (IMF) is built to collect comparative data on tax administrations. This is a milestone in international collaboration, cost reduction and efficiency ultimately delivering
a comparative data set for over 150 tax administrations from around the world, which will be discussed in the event.

*Target audience*: Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administrations.

**Technology and Analytics for Better Tax Administration**

Modern Tax Administrations need to be built in order to effectively respond to the challenges and opportunities of an increasingly digital world and integrating it into the way they work. The impact of technology in today’s world requires each tax administration to be able to handle the complexities and advances that it implies. This event will discuss the opportunities that such environment offers as well as the best way to handle the complexities of technological advances.

Technological advances hold vast opportunities for tax administrations to improve taxpayer service and strengthen tax compliance. The OECD published in 2016 three reports that outline how tax administrations can move towards more digital service delivery, also by seeking co-operation with providers of tax services to improve Small and Medium Enterprise (SME) compliance and utilise advanced analytics and big data to better identify risk, manage resources and target interventions. Together these reports constitute an important milestone in building modern tax administrations that integrate an increasingly digital world into the way we operate.

A new joint approach by the OECD, the Inter-American Center of Tax Administration (CIAT), the Intra-European Organisation of Tax Administrations (IOTA) and the International Monetary Fund (IMF) is built to collect comparative data on tax administrations. This is a milestone in international collaboration, cost reduction and efficiency ultimately delivering a comparative data set for over 150 tax administrations from around the world, which will be discussed in the event.

*Target audience*: Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administrations.

**Latest Developments in Large Business Tax Administration**
The Forum on Tax Administration (FTA) was created in 2002 and brings together tax commissioners from 46 OECD and non-OECD countries. The FTA aims to create a forum through which tax administrators can identify, discuss and influence relevant global trends and develop new ideas to enhance tax administration around the world. Amongst the FTA’s core work, the Large Business Programme plays a crucial role. This event will discuss the latest developments in the large business programme, and its implications in the work of tax administrations throughout the world.

*Target audience*: Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administrations.

**SME Tax Compliance**

Revenue bodies are increasingly focused on better understanding the behaviour of taxpayers, and in taking advantage of the opportunities offered by engaging and involving taxpayers and their advisors in the design of the tax system and its compliance mechanisms. This is particularly true in the SME segment which is by nature large, heterogeneous and difficult to administer, with traditional measures focused almost exclusively on enforcement.

The topics covered include: the role of SMEs in domestic economies, income taxation of SMEs, tax preferences for SMEs and tax compliance and SMEs.

*Target audience*: Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administration of SMEs.

**Compliance by Design**

This is a seminar focused on improving compliance in the SME Sector. ‘Tax Compliance by Design’ is the name of a report by the Forum on Tax Administration (FTA) which builds on previous work (such as ‘Right from the start’) that highlighted the importance of adopting an end-to-end perspective, meaning a holistic view of the combined processes of both the taxpayer and the tax administration. ‘Tax compliance by design’ recognises that most SMEs want to be compliant and it offers an approach that enables SMEs to achieve
high standards of tax compliance, while reducing their costs and offering revenue bodies real assurance, also at low cost.

‘Tax compliance by design’ recognises fundamental changes in the way SMEs operate and shows how tax compliance can become an integral part of the systems businesses use to carry out their daily transactions with one another and with citizens. Tax compliance can become easy and accurate if it is simply a by-product of the steps a business follows automatically to transact. ‘Tax compliance by design’ assembles the different elements of technology on which modern commerce relies into a system that delivers a seamless and secure flow of accurate tax information and tax payments.

This event, building on the work of the Forum on Tax Administration over the recent years, discusses a number of topics of interest to managers and policymakers in the area of improving overall taxpayer compliance in the SME segment.

Built around the concept of compliance risk management, the event addresses the compliance risk management process, strategies for improving compliance in the SME segment and reducing non-compliance in the SME segment. Attention will also be paid to evaluation and performance measurement.

Target audience: senior managers and policymakers in charge of strategies to improve overall taxpayer compliance in the SME segment.

Tax Policy

Tax Policy Analysis and Revenue Statistics

This workshop discusses the tax policy criteria that help designing pro-growth and efficient as well as fair tax systems that reduce compliance costs for taxpayers, raise sufficient revenue and are simple to administer and enforce.

The basis for any tax policy analysis is a sound statistical database, and the workshop will examine available products, with a special focus on the OECD Revenue Statistics database and the projects to jointly develop databases with the same methodology to facilitate comparisons not just between countries in the same region, but also across regions and with the OECD. This includes
Revenue Statistics in Latin America and the Caribbean, a well-established publication in its fifth edition already, covering most of LAC countries, the second edition for Asia region, as well as the recently published Revenue Statistics in Africa.

Building on this, tax policy criteria will be applied to a number of topics of interest to senior tax policy makers. The topics considered in this workshop will evolve from year to year, at least in part, to cover tax 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 and innovation; iii) environmental (or “green”) tax reforms; iv) taxation and savings; v) taxation and employment as well as skills formation; vi) taxation and the financial crisis; vii) pro-economic growth tax reform; viii) strategies that allow making fundamental tax reform happen; ix) tax and inequality; x) tax and informality. The workshop will also focus on the most recent tax policy trends, reforms and challenges in OECD and non-OECD countries as well as on tax indicators and models that are typically applied to assess tax policy. Participants are encouraged to draw to the attention of the workshop organisers other tax policy issues which are of particular interest to their country and which they would like to see covered during the workshop. Case study analysis and presentations are also encouraged.

Growing rapidly in recent years in response to demand, the OECD’s Global Revenue Statistics programme covers more than 65 countries across the globe with special focus devoted to OECD countries, Africa, Latin America and the Caribbean, and Asia. Drawing on the high-quality approach used to develop revenue statistics for OECD members for more than 50 years, the OECD works in close co-operation with participating countries and regional organisations to deliver a unique set of detailed and internationally comparable tax revenue data in a common format.

Target Audience: senior tax policy makers who are actively involved in developing and designing tax policies in their countries

International VAT Guidelines
The OECD International VAT/GST Guidelines include recommended rules for the collection of VAT on cross-border services, including internet downloads, to private consumers (Business to Consumer, or B2C Guidelines). The Guidelines recommend that foreign sellers register and remit tax on sales of e-books, apps, music, videos and other digital goods in the jurisdiction where the final consumer is located. The Guidelines also include a recommended mechanism to ensure the effective collection of VAT by tax authorities from foreign sellers, thus helping governments to protect VAT revenues and levelling the playing field between domestic and foreign suppliers.

OECD and G20 governments identified a VAT gap as a key challenge in the context of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, which offers governments solutions for closing gaps in existing tax rules that allow corporate profits to “disappear” or be artificially shifted to low/no-tax jurisdictions.

These new elements of the Guidelines notably include a recommended solution for the effective collection of VAT/GST on the remote business-to-consumer sales of digital products by foreign suppliers (B2C Guidelines). These B2C Guidelines were developed in the context of the OECD/G20 Project on Base and Erosion and Profit Shifting (the BEPS Project).

The Guidelines have now been endorsed by the OECD Council and over a hundred countries participating in the Global Forum on VAT.

Target Audience: Senior tax policymakers and tax administrators with responsibility for indirect tax policy/administration and/or tax administration more generally.

Effective and Efficient use of Tax Incentives

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 event 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 programs are illustrated through group case studies.

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

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-organisations, 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.

Exchange of Information

Exchange of Information and CRS

G20 Leaders at their meeting in September 2013 fully endorsed the OECD proposal for a truly global model for automatic exchange of information and invited the OECD, working with G20 countries, to develop such a new single standard for automatic exchange of information, including the technical modalities, to better fight tax evasion and ensure tax compliance.

The Standard, developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account
information to be exchanged, the financial institutions required to report, the
different types of accounts and taxpayers covered, as well as common due
diligence procedures to be followed by financial institutions.

Target audience: Senior tax and finance officials involved in the legal and
practical aspects of exchange of information and assistance in tax collection
(i.e. competent authority work, heads of Large Taxpayer Units, senior
managers of international tax audit departments).