

## **5 GUIDELINES FOR OECD EXPERTS**

### **5.1 Notes for the OECD Experts**

For OECD experts who have volunteered to take on the challenge of participating in OECD events, we expect you will find the experience both useful and enjoyable.

The OECD is very glad to have your experience and contribution in delivering the OECD events. On the other hand, we hope that the OECD event will also provide you with an opportunity to look at international taxation issues from a wider, international perspective, within a stimulating multicultural setting.

#### **5.1.1 The Participants at OECD Events**

We have tried to specify the target audiences for each OECD event but the parameters are necessarily fairly broad and so the participants can vary considerably in seniority, experience and knowledge. Sometimes they will be quite senior (e.g. at the level of Commissioners of Taxation or Deputy Ministers of Finance), but a proportion of the participants will be quite young (late 20s and early 30s) due to a deliberate policy in many countries of advancing people who can readily adjust to a market economy.

In the OECD Multilateral Tax Centres, there will be around 20-30 participants who will come from a number of countries. In-country events in China and India may consist of up to 80 participants from the respective countries. A list of the participants is supplied to the experts in advance where possible.

The participants for the most part will be coming from a taxation tradition which is different from those which are to be found in OECD countries. However, increasingly some participants will have attended a number of OECD events and will be more familiar with OECD practice. This is particularly the case for Central European countries and the Baltics at the Vienna and Budapest centres. Participants from those countries which are less advanced in the transition process may be unfamiliar with the money market, accounting and tax concepts.

For events at the Korea tax centre, some countries are very experienced and sophisticated while others may come from countries with less sophisticated tax systems. Roundtable surveys of country practice early on in the event and responses in case study sessions can help give an idea of the level of the participants' knowledge.

Communication is crucial. In many cases the technical vocabulary may contain words that are common to both systems but which have different meanings. Language adds to the difficulty of communicating concepts. Most of the participants will be listening to the event through interpretation and particular terms often do not have ready equivalents in Russian and other languages used for interpretation. These factors mean that misunderstandings may occur which neither the experts nor the participants are aware of until some basic contradiction occurs in a question or case study.

There are a number of other considerations which add to the challenge of communicating effectively with event participants. There is a rapid turnover of staff in some countries. In many cases, some of the market transactions which challenge western tax authorities are not yet common in the countries in the region. In such cases it is important that participants understand that these types of transactions will follow quickly as commercial rules are liberalised and markets develop. Finally, in many of the participating countries there is less specialisation that exists in OECD Ministries of Finance and Tax Administrations. Often the same small group of people will be responsible for developing the policy, writing the legislation and administering one or more taxes.

### **5.1.2 Pre-event Preparation**

Ideally every OECD event would be preceded by a meeting of the experts to discuss syllabus, materials, presentations and interactive work. Unfortunately as most events draw experts from three or more countries, the travel costs and limited time prevent this being a viable option.

However, experts should be in communication by email and telephone and should arrive the day before the event commences to meet the other experts, local staff and the interpreters. Any last minute problems can be cleared up at this time and experts can be briefed as necessary in final preparation for the event.

### **5.1.3 Event Materials**

The event materials usually consist of an agenda, background papers, case studies and visual aids such as PowerPoint presentation slides.

Materials already exist for most events that the Secretariat organises. These materials will be sent to you once the team of experts has been assembled, usually at least 6 weeks before the event. Experts are encouraged to communicate among themselves to update and modify the materials as necessary, and to sort out the responsibilities for delivery of specific modules during the event.

Generally, the experts need to prepare for an event by studying the background materials, case studies and the PowerPoint slides relevant to the sessions assigned to you and, if necessary, discuss with the event leader and other experts the technical and practical aspects of the event. It is very important that experts prepare examples and/or cases that reflect their own experience and present them at the event.

If new materials are necessary, their form and content should be discussed with the event leader or event co-ordinator at the OECD. New materials should be available one month in advance to allow time for translation, photocopying and distribution.

If you are a new expert on an existing event, we advise against over-preparation of materials prior to the event as it is all too easy to over-estimate the abilities of the participants to absorb the materials. The event leader is usually an expert who has prior experience of OECD events and is the person that new experts should consult.

Once the materials have been agreed upon, it is advisable to follow these materials in presentations since they are used by the participants and interpreters to follow the lectures.

The agenda for each event is set out in a standard format. This consists of a page on the aims and methods of the event followed by the agenda in detail.

The background papers may be written specifically for the event in question or may be extracts from general materials such as OECD or IMF publications which by their very nature deal with many tax systems, and explore problems and solutions in a more general way.

PowerPoint slides and case studies are developed for each event. The event co-ordinator is responsible for reviewing available material and writing additional material. Experts may also wish to contribute their own material. It is important that slides are kept as simple as possible since they may be translated into Russian and Chinese for some events.

The Secretariat keeps a master copy of the original materials in Paris in electronic format. We have standardised on Word and PowerPoint format for all materials, as these are the OECD standard word processing software and the most widely used software in the participants' countries. Accordingly we request that you give us any materials that you create on-line or on disk in either of these formats. This will enable us over time to create a common system of numbering for all materials for an event and to insert English/French footers into Russian language material.

#### **5.1.4 Lectures**

As formal lectures are not challenging for the audience and will quickly cause loss of concentration, it is useful to insert examples and short case studies to check participants' understanding when presenting a formal session. If the formal session is too long, experts are advised to be innovative in their approach. Where possible, a formal session should alternate with other tasks, like doing case studies in sub-groups.

#### **5.1.5 Subgroup Discussion**

Discussions in sub-groups offer good opportunities for participants to share their views. Most people find it easier to express themselves in a smaller group setting. It will be useful to indicate clearly what outcomes you expect from a sub-group discussion. Also indicate timeline, ask for a secretary and a presenter before hand.

It will help the dialogue if conclusions of a sub-group are presented to a plenary session of the whole group.

#### **5.1.6 Encourage Dialogue and Sharing of Views**

OECD events provide an opportunity for all the experts and participants to share their country experience. It is hoped that through this sharing of experience, a consensus on "good practice" could emerge. Although member country experts will have the role of presenting formal lectures and leading discussions, these roles need to be performed with the overall philosophy in mind.

The experts should bear in mind that every country will have developed useful ideas and practices that they would like to share with others.

#### **5.1.7 Problem Oriented Approach and Use of Case Studies**

It will be obvious that the use of cases that deal with the theoretical problems is useful. Most event materials contain a number of cases. However cases presented by participants are also very welcome as they arise from their countries' experience.

As with the participants, member country experts should also come to OECD events prepared to discuss anonymous cases based on their own experience and the experience of others in their countries.

#### **5.1.8 Formal or Informal Behaviour**

As the participants in the Multilateral Tax Centres have different backgrounds, their culture will vary as much as this background. So it is difficult to make an overall summary of the habits of the participants in general. Metaphors and/or jokes are usually hard to translate and should be used with care.

Political items may be more sensitive. Avoid commenting on relations between countries.

### **5.1.9 Style of Discussions**

The purpose of OECD events is primarily to encourage dialogue and share expertise. However, formal lectures can not be excluded completely and the nature of such lectures will depend on the level of participants and the subject matter. Nevertheless, we believe that self discovery and discussions will be more satisfying to both participants and experts.

Participants of some countries may not be familiar with this style and will perhaps feel embarrassed when invited to give their opinion. So individuals should not be pressed to participate in discussions. Sometimes an easier question or another participants' example will put them on track.

In general, we have found that participants are eager to participate in dialogue and discussion if you provide them with appropriate encouragement. It is also important not to rush into providing the answers to the questions you have posed.

### **5.1.10 Presentation Facilities**

The tax centres and the host country will provide PowerPoint projectors and whiteboards. If you plan to use other aids please contact the support staff at the Secretariat in order to be certain that these means are available at the premises.

### **5.1.11 Some Advice on Presentation**

For the experts, the use of interpretation means that it is necessary to speak slowly and deliberately. It is important to bear this in mind particularly for events in the tax centre in China, as they are interpreted consecutively. Russian is also a more verbose language than English and French and often requires up to 50% more words to convey the meaning; further, it will often be the second language of most participants after their national language.

1. As most of the audience may not be native English speakers speak slowly and try to articulate well.
2. While speaking or discussing, look around to pick up signals that the participants understand the point you are making. It may be necessary to assume that the participants are not familiar with the event materials that you are presenting.
3. Using simple examples will enhance your message.
4. All participants will welcome diagrams to illustrate points.
5. Be prepared to use anecdotes from your experience to illustrate a point. Participants usually find this more relevant and memorable than formal theories.
6. Asking questions will enable you to establish whether your point was understood and verify understanding of terminology. Plan to have an open dialogue with participants at the first opportunity to find out more about law and practice in their countries. Participants expect to get ideas how to improve the system in force in their country and how to solve problems they face in their daily work. So do not hesitate to amend your material to fit the special circumstances of participants if necessary;
7. Plan and structure discussions, both for the whole group and subgroups, to allow participants to share concerns and to ask questions to clarify their understanding;
8. Summarise and review key concepts in each topic.
9. Monologues will soon get boring and as a consequence concentration will decrease. As it depends on different factors there is no general rule to how long a lecture or monologue should last, but as a

rule of thumb twenty minutes will be fine. So break up your presentation and ask questions, change to another type of communication, break up in subgroups or just have a coffee break.

10. Although appreciation of how you behave will depend on the culture of the participant, an informal way of treating participants is the most effective means of encouraging dialogue.

Experts should be flexible when conducting sessions at OECD events and adapt their style to suit different circumstances. It is particularly not acceptable to read your presentation.

### **5.1.12 Social/informal**

It is recommended that you make yourself available to meet informally with the participants during and after sessions to discuss the topics presented. In this way, participants will be able to add to their understanding of the event content.

Informal discussions could also be encouraged in a natural way e.g. during breaks. It is advisable to pay special attention to the non-English speakers during the break to ascertain how much they understood. Don't hesitate to ask interpreters to assist. They will be glad to do so.

In addition, these discussions should help you to address participants' particular needs. Often during such discussions, requests for country specific assistance will be made. We ask you to report such requests to the event leader who can refer them to Paris for evaluation and follow-up.

### **5.1.13 Creating a Network**

Most participants will enjoy meeting tax officials from other cultures and tax professionals from other countries. It might be useful to build on contacts they can use in daily practice. So it might be useful to set up a network during the event. Experts are encouraged to do so, for example, by mixing with the participants at social events.

### **5.1.14 Social Events**

Local staff will usually organise some formal or informal events, like a city tour or a dinner, during the OECD events. Experts are strongly encouraged to participate in these events.

### **5.1.15 Translation and Interpretation**

The languages used for discussion in OECD events are English or French (for selected events). During the events interpretation may be provided for a limited number of other languages. In the main conference room in the Ankara, Budapest and Vienna tax centres, there are facilities for simultaneous interpretation. Russian and Turkish interpretation is provided in Ankara and Russian interpretation is provided in both Budapest and Vienna tax centres. There is also a limited capacity for participants to bring their own professional interpreters (e.g. Albania and Arabic interpreters are usually provided in Ankara). Simultaneous interpretation is also provided for in events held in Russia while consecutive interpretation into Chinese is provided in events held in China.

The use of interpretation has significant implications on the way events at these centres are conducted. For the participants, it can be very tiring to follow difficult material through interpretation for more than five or six hours a day. Event leader and experts should try to vary the nature of the discussion sessions to relieve tiredness caused by this process.

The interpreters are generally willing to assist during coffee breaks, social functions and after classes to overcome communication problems.

Originals of materials are initially produced in English (or French for selected events). Materials used in the Ankara tax centre and Russia are translated into Russian, and materials used in China are translated into Chinese.

The translation requirement has a number of consequences for the materials. First, we need to receive materials of a substantial kind one month in advance of an event to enable time for translation and reproduction. Secondly, where materials are modified in advance of or during an event, the changes need to be clearly identified so that only the change needs to be translated and not all the original material as well.

While language obviously creates a barrier between experts and participants, our experience suggests that some of the most valuable communication takes place outside the classroom. The interpreters are generally willing to assist during coffee breaks, social functions and after classes to overcome communication problems. While it is easier to relate to English/French speaking participants, experts need to avoid giving the impression of favouring the English/French speakers over other participants.

#### **5.1.16 Event Conclusion**

At the end of the event the experts each usually say a personal farewell to the participants. Certificates are also awarded, usually jointly by the event leader and the local staff at the Centre. The event leader is asked to sign these on behalf of the OECD.

Often the experts may suspect that a participant has not taken any real part in a event. The event report from the event leader should note the problem and give the opinion of the experts on the nature of the problem. Any feedback of this kind will be on an anonymous basis. As we do not know the consequences of negative feedback and are aware of a number of problems that may not be of the participant's making, we confine ourselves to generalisations on negative matters in our discussions with the participating countries. On the other hand if a participant is outstanding in an event we are happy to feed the name of the person back to the country at such meetings. Hence we would appreciate fairly full notes on problem and outstanding participants from the event leader.

#### **5.1.17 Event Evaluation and Report**

There is usually an informal participant evaluation early in the event purely for the information of the experts and a formal end of event evaluation for use by the OECD Secretariat. The replies are used in helping us to develop the events, to evaluate the experts and to report to the Advisory Group on Co-operation with Non-OECD Economies which oversees the tax partnership activities.

The event leader has the responsibility for formally reporting to the OECD on the event, using a standard form. The event leader will hold an informal meeting or discussions with the experts on the event to provide feedback on the various issues that arise in mounting the event.

In addition, all experts are asked to report directly to the OECD on the event with comments and suggestions on any issue. We ask you to submit this form electronically to the relevant support staff at the OECD Secretariat.

### **5.1.18 Feedback on Performance**

The experts' performance as a group in delivering an OECD event is a subject of the end-of-event evaluation by the participants (see section 3 of the End-of-Event Evaluation form in Annex 1). A statistical summary of the end-of-event evaluation should be available approximately one month after the conclusion of the event. The event leader will make sure that the summary is provided to the experts involved in the event as feedback on their performance as a team.

In addition, we also encourage the experts to approach the event leader to seek feedback on their performance, and event leader will provide honest feedback to the experts concerning their inputs and contributions to the event on an informal basis during the event.

The event leader report that each event leader is expected to provide contains a formal evaluation of the experts. The report (see Annex 2) lists for each expert:

- (i) Areas where the expert has made a significant contribution during the event;
- (ii) Areas where the expert could refine or develop their expertise or delivery technique in order to maximise their effective contribution at similar events in the future; and
- (iii) Other general comments.

The feedback is provided directly to the experts themselves. It is up to the experts how they wish to use the evaluation that they have received.

### **5.1.19 Feedback from Experts**

We always welcome comments from experts on events they have participated in as well as this handbook and the programme as a whole.

## **5.2 Additional Notes for the Event Leader**

Due to the growth in the number of events being presented in the OECD tax programme, it may not be possible for a member of the Secretariat to attend all the events. Accordingly, the Secretariat may nominate an event leader for an event and these notes outline his/her responsibilities.

Where a person outside the OECD is acting as an event leader, a member of the Secretariat will be acting as event co-ordinator and the event leader should contact that person with any questions or difficulties before, during or after the event. If the co-ordinator is unavailable and the matter is urgent another member of the Secretariat will be happy to handle the issue (relevant phone numbers appear at the beginning of this handbook).

### **5.2.1 Act as a Team**

You and the other experts represent the OECD at the event. You will be the first one to whom the participants will address if they have any questions or problems. Of course you will be supported by local staff and your colleagues. In order to make life easy and find solutions together you and your team of experts should act as a team. It is up to the event leader to encourage this behaviour. So experts should get together everyday for a few moments just to evaluate the day. If an expert acting as discussion leader looks for help during an event his colleagues should try to support him.

### **5.2.2 Pre-event Preparation**

As event leader, you should be familiar with the overall content and materials for the event. No additional preparation is required other than the reading of these notes and, where necessary, the resolution of any problems with the event co-ordinator. As an expert, the event leader should be familiar with this handbook. The event leader should arrive the day before the event is due to begin and meet the other experts, the local staff and the interpreters before proceedings begin to check that there are no problems and to be briefed as necessary.

To ensure that OECD events fully meet the needs of the participants, we have requested each participant attending events at the OECD Multilateral Tax Centres in Ankara, Budapest, Chonan and Vienna to provide in their reply cards:

- (i) list briefly the principal work duties of the participant in order of importance;
- (ii) list 3 most important issues he/she would like to see discussed at this event; and
- (iii) to provide case studies to help resolve issues he/she may have.

The event leader should co-operate with the support staff at the Secretariat to take note of the issues listed by the participants, determine their relevance, discuss with the team of experts and deal with the issues raised by the participants during the event if at all possible.

For events outside of these tax centers, the event leader may wish to conduct a short survey at the beginning of an event to ascertain the above issues.

### 5.2.3 Event Introduction

The key functions that an event leader performs in that capacity is the introduction, along with the conclusion, of an event. From the OECD's perspective it is imperative that the contributions of member countries and international organisations participating in the event be fully acknowledged at this point. A summary of the points that are appropriate to make in the introduction is stated below (please view this as a guide rather than a prescription).

#### 1. Introduction of experts, interpreters and local staff

- Interpreters (by booth and language rather than by name) and use of interpretation equipment (make sure that all participants are receiving interpretation, if required, before proceeding)
- Event leader and each experts to give a brief description of themselves: country, current position, career experience and discipline (accounting, economics, law, public administration etc.).
- Centre staff to introduce themselves if available, otherwise event leader to be briefed by local staff and to inform participants of local staff on premises to contact in event of administrative, accommodation, health etc. problems.

#### 2. Administrative issues (to be handled by event leader and local staff if available; otherwise local staff to brief event leader)

- Accommodation and eating arrangements.
- Social events (the event leader may consider it appropriate to respond briefly to any speech of thanks on behalf of the participants at the social event).
- Other events (visit to tax offices etc.).

#### 3. Event organisation

- Syllabus - check that all participants have copy of syllabus and briefly outline objectives and coverage of event.
- Background materials - check that all participants have copy of background materials and urge them to read it as soon as possible if they have not already done so. The introductory materials usually include some slides on the OECD and the tax centers.
- Slides and other handouts - explain use of PowerPoint slides if basic OECD method being followed in the event (see Notes for Experts under heading Presentation Facilities).
- Teaching format - explain arrangements for lectures, case studies, interactive sessions, visits or other activities.
- The interaction among experts and participants that is encouraged in all sessions should be highlighted at this point - the events are in fact often midway between a traditional event and a meeting.
- Presentation of certificates of satisfactory completion of the event at end of event.

- Attendance requirement for participants - explain that participants are expected to attend all sessions of the event and certificates may be withheld if a participant is absent in the absence of extenuating circumstances.

#### 4. Acknowledgements for support

- Contributions for the events at the Centres come from a variety of sources. There is no need to acknowledge the OECD contribution as this should be obvious to the participants but it is vital to acknowledge other contributions and thank the countries or organisations concerned on behalf of the OECD and the participants.
- First, the host country contributes the facilities, accommodation and local support staff. This represents a substantial contribution for each event. For most events, a number of countries and international organisations will make contributions in kind consisting of an expert's time, travel and living costs. Hence the organisation or government department employing the expert needs to be thanked.

#### 5.2.4 Evaluation

You may wish to conduct an informal evaluation during the second day to obtain feedback on how the event is proceeding and whether any adjustments in the syllabus and presentations need to be made. It is a matter of judgement for the experts and ultimately the event leader as to when this evaluation is administered and what changes are made as a result.

The formal evaluation occurs at the end of the event. This is the evaluation that is returned to Paris in relation to the event as a whole. The event leader is responsible for seeing that this evaluation is carried out. The evaluation forms should be distributed around lunch time on the second last day of the event and collected at the beginning of the wrap up of the event on the last day. This allows the interpreters time to translate the written comments. If you are returning to Paris and would be able to bring the completed forms back with you that would expedite processing. If not, the completed forms should be given to the local staff at the Centre who will then take responsibility for them.

#### 5.2.5 Event Conclusion and Certificates

At the end of the event the experts each usually say a personal farewell to the participants. Certificates are also awarded usually jointly by the event leader and the local staff at the Centre. The event leader is asked to sign these on behalf of the OECD.

Often the experts may suspect that a participant has not taken any real part in an event. The event report from the event leader should note the problem and give the opinion of the experts on the nature of the problem. Any feedback of this kind will be on an anonymous basis. As we do not know the consequences of negative feedback and are aware of a number of problems that may not be of the participant's making, we confine ourselves to generalisations on negative matters in our discussions with the participating countries. On the other hand if a participant is outstanding in an event we are happy to feed the name of the person back to the country at such meetings. Hence, we would appreciate fairly full notes on problem and outstanding participants from the event leader.

## **5.2.6 Changes and Additions to Syllabus and Materials**

The event report asks that the event leader record any changes to the syllabus etc. made during the event and forward permanent changes to Paris. It is also necessary to record any discrepancies that arise with already existing material. This is an extremely important function so far as future events are concerned. Unless the changes to the syllabus and materials make their way to Paris, they will be lost. Where the changes have been made in a way which is not obvious, such as retyping overheads or inserting new text by word processor in the background materials, please highlight the changes in an easily identifiable way. Otherwise it is necessary to retranslate the whole of the material in question for future events (something which is often not possible for time and budget reasons). It greatly assists us if the changes can be forwarded on disk where they have been made by computer.

## **5.2.7 Meeting of Experts**

The event leader is responsible for getting the opinions and comments of other experts on the event for forwarding to Paris. This is most easily done by having an informal meeting towards the end of the event. Sometimes experts depart early in which event it may be easier to speak individually to the expert concerned. As the experts tend to socialise together throughout the event, the event leader in most cases will be meeting and getting the opinions of the other experts regularly throughout the event. In addition, all experts are invited to write to the Secretariat in Paris with their comments on the event (see Notes for Experts on evaluation).

## **5.2.8 Problems During the Event**

Problems, usually of a minor kind, may arise during events. Usually these can be resolved between the persons concerned (see Notes for Experts under heading Local staff and support). The event leader only needs to get involved where the problem cannot be resolved or where the problem is serious. We do not expect event leaders from outside the OECD to take responsibility for serious problems and suggest that the leader make contact with the local liaison official and the Secretariat in Paris as soon as something major arises.

## **5.2.9 Event Report and Follow Up**

From the point of view of the Secretariat, the most important function of the event leader is to report back on the event. A standard form is provided for this purpose with these Notes. We ask that the form be filled in electronically and sent in by e-mail to the Event Administrator. We are happy to provide completed examples on request. Event leaders are requested to provide the event report promptly on conclusion of the event.

One very important part of this form relates to follow-up of the event. The event leader is requested to note suggestions for improvement in future events (whether that particular event or more generally), suggestions for new or additional events arising out of the event, and specific country requests for additional assistance.

## **5.2.10 Feedback to Experts**

The experts' performance as a group in delivering an OECD event is a subject of the end-of-event evaluation by the participants (see section 3 of the End-of-Event Evaluation form in Annex 1). A statistical summary of the end-of-event evaluation should be available approximately one month after the conclusion of the event. The event leader will make sure that the summary is provided to the experts involved in the event as feedback on their performance as a team.

In addition, we also encourage the experts to approach the event leader to seek feedback on their performance, and event leader to provide honest feedback to the experts concerning their inputs and contributions to the event on an informal basis during the event.

The event leader report contains a formal evaluation of the experts. The report (see Annex 2) lists for each expert:

- (i) Areas where the expert has made a significant contribution during the event;
- (ii) Areas where the expert could refine or develop their expertise or delivery technique in order to maximise their effective contribution at similar events in the future; and
- (iii) Other general comments.

The feedback is provided directly to the experts themselves. It is up to the experts how they wish to use the evaluation that they have received.

### **5.2.11 A Word of Thanks**

The OECD appreciates your willingness to take on the extra responsibilities of event leader. We hope you have a stimulating and enjoyable experience.