

3 PARTICIPANTS AT OECD EVENTS

3.1 Guidelines on Participant Selection

The OECD events present a great opportunity for both participants and experts from different jurisdictions to discuss and share views on tax matters of mutual interests. In general, about 20-30 tax officers from 10-15 different jurisdictions will meet at each event held at the Multilateral Tax Centres. Given the variety of legal and cultural backgrounds, it is important to ensure that the participants you have selected for OECD events have the requisite expertise to represent your jurisdictions effectively and are in a position to maximise the benefits of attending events of this nature.

We would like to draw your attention to the recommended level of experience and skills. While the appropriate level of experience and skills may vary from one event to another, it is necessary to ensure that participants have at least some working knowledge of the issues being discussed at OECD events. For example, it would be inappropriate to send a tax official from the Income Tax Department to a Consumption Tax event. This is particularly important because OECD events, which rely heavily on dialogue and experience sharing, will be of benefits to all the participants only if everybody who attends these events are able to contribute to the discussions.

A brief description of the target audience of the main OECD events are summarised below:

Issues	Objective	Standards/ Guidelines	Target Audience
Tax Treaties	Develop with the partners the skills for the negotiation and application of bilateral tax treaties	OECD Model Tax Convention on Income and on Capital	Policy makers and senior administrators involved in the area of international taxation (tax treaty negotiators, officials dealing with the interpretation and application of tax treaties and tax auditors dealing with multinational enterprises)
Transfer Pricing Guidelines	Encourage the adoption and effective implementation of OECD Transfer Pricing Guidelines	OECD Transfer Pricing Guidelines	Senior administrators involved in organising managing and conducting transfer pricing audits of multinational enterprises
Exchange of Information	Examination of the legal basis and operational aspects of exchange of taxpayer information between countries	OECD Exchange of Information Instruments and related guidelines	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)

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Tax Incentives	Survey the types of incentives and issues in their design and administration		Policy makers responsible for designing, reviewing and assessing the effectiveness of tax incentive measures
Tax Policy/Income Tax Workshop	Examine policy considerations relevant to senior tax policy makers		Policy makers and senior administrators responsible for tax policy designs and implementation
Tax Policy Modelling	Examine techniques used to model the revenue implications of tax policy options		Early-career tax policy economists involved in tax policy modelling. Participants should have a good knowledge of the basic design features of at least one of the main tax bases
International Tax Avoidance and Evasion	Examine tax avoidance and evasion problems in international transactions and possible responses	OECD approaches to Effective Exchange of Information; OECD report on "Improving Access to Bank Information for Tax Purposes"	Tax and finance officials at all levels (including auditors) who have experience in international tax avoidance and evasion practices and who are involved in developing solutions to counter these practices
Auditing of Bribes Paid by Businesses	Present the OECD Bribery Awareness Handbook and OECD recommendation on non deductibility of bribes	OECD Bribery Awareness Handbook	Tax examination managers and senior tax examiners
Auditing Multinational Enterprises	Examine the legal and practical issues that a country is likely to face when auditing multinational enterprises		Senior and middle tax administrators and tax inspectors responsible for or engaged in the audit of multinational enterprises
VAT Compliance	Provide an understanding of how consumption tax law is developed and administered and how the tax operates at the international level	Consumption Tax Guidance Series	Policy makers and administrators who are responsible for designing and implementing the consumption tax system, particularly for international transactions

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Taxation of Financial Instruments	Explore how tax systems need to be modernised to adapt to the new global financial and capital markets	Guidelines on the Attribution of Business Profits to PE of Enterprises Carrying on Global Trading of Financial Instruments	Senior policy makers and tax administrators who are responsible for the taxation of financial instruments such as debt, equity, hybrids, derivatives and other innovative arrangements
Taxation of Financial Markets	Explore key domestic and international taxation issues in the financial market activities	Guidelines on the Attribution of Business Profits to PE of Banks; Guidelines on the Attribution of Business Profits to PE of Enterprises Carrying on Global Trading of Financial Instruments	Senior policy makers and tax administrators who are responsible for the taxation of banks, insurance activities, collective investment vehicles, innovative financial instruments and other financial market activities
Auditing Small and Medium Sized Enterprises	Discuss strategies to fight domestic tax abuses and the roles of tax audits, including practical issues in tax audit procedures, techniques and tools		Mid level tax auditors as well as policy makers who are interested in audit strategies and practices
Management and Control of Large Taxpayers	Discuss issues involved in managing and operating large taxpayer units	Tax Administration Guidance Series	High level policy and tax administration officials involved in managing and implementing large taxpayer units
Taxation of Non-Residents	Examines the major issues of taxing non residents		Senior tax policy makers and administrators responsible for designing and assessing tax laws concerned with non residents

In terms of language proficiency, the participant should preferably be fluent in the primary language used in an event (usually English or French). At the very least, the participant should be able to follow the interpreter (if there is one provided). The experts will encourage discussions and try to be as interactive as possible. It is therefore essential that the participants are able to respond effectively.

As one of the main objectives of OECD events is to share country experience, the participants need to be prepared to contribute to discussions. Apart from having the necessary experience and skills, the participants should be prepared to make short presentations and join in discussions as necessary. The participants should also be prepared to carry out the challenging tasks set by the team of experts.

To ensure that OECD events fully meet the needs of the participants, we request each participant 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 you would like to see discussed at this event; and
- (iii) provide case studies to help resolve issues you may have.

The event leader will take note of the issues listed by the participants, determine their relevance, discuss with the team of experts and discuss these issues during the event if at all possible.

Case studies from participants are encouraged but the participants are reminded to ensure the anonymity of the cases that they bring to OECD events for discussions. Confidentiality of the taxpayers involved in the cases is absolutely essential.

3.1.1 Summary of the Participant Invitation Process for OECD Events at the Multilateral Tax Centres (MTCs)

What	Who	When
Confirming nature, topics and dates of OECD events	Secretariat in partnership with MTCs	By September of the year prior to the year in which events will take place
Annual invitation and country reply cards to NOEs attending the MTCs	Secretariat	By October of the year prior to the year in which events will take place
Country Reply Cards received by Secretariat and allocation of places in MTCs	Participant co-ordinator	By November of the year prior to the year in which events will take place
Sending confirmation letter and Participant Reply Card to country co-ordinators	Secretariat	By December of the year prior to the year in which events will take place
Appointment of participants	Participant co-ordinator	At least 6 weeks before event
Participant Reply Card to secretariat	Participant	At least 4 weeks before event
Invitation letter (for visa application) and travel reply card to participant	Secretariat	At least 3 weeks before event
Travel reply card to secretariat	Participant	At least 1 week before event

3.2 Information for Participants

3.2.1 Availability of Materials

The OECD Secretariat, with the assistance from local support staff in the host country, will provide the participants with the necessary logistical information and event agenda in advance. However, due to the timing of the confirmation of participation, translation of materials, expert involvement and other factors, event materials may only be available immediately before an OECD event.

Thus, the bulk of the materials for an OECD event are usually not distributed to the participants in advance of the event. This is partly because the event focuses on experience sharing and, as such, it is the experience of member country experts and participants that form the core of the event.

3.2.2 Materials

For each OECD event, the materials consist of the event description, an agenda, presentation slides, and background papers. The electronic format of these documents will usually be Microsoft Word or Power Point.

Where case studies have been planned for an event, keys to these case studies will usually be made available after the experts and participants have discussed the main points of the allocated cases.

3.2.3 Preparation

It would be helpful if you could familiarise yourself with the materials which are available. We draw your attention to the seminar agenda for an orientation on the nature of the event.

Participants are encouraged to refer to the CTPA's website to familiarise themselves with international taxation issues that will be discussed during the seminars. Further details are available at: <http://www.oecd.org/taxation>.

It might also be useful to familiarise yourself with the tax system of some of the participating countries. The OECD website and the ITD (International Tax Dialogue, www.ITDweb.org) website may provide some useful information for this purpose.

3.2.4 Case Studies and Country Experience

During an OECD event, you may be required to work in groups to discuss case studies or share country experience. It is important that you participate as fully as possible and contribute to the discussions in a positive manner.

It is advisable, in anticipation of these sessions, to come to OECD events prepared with some of your own case examples or, if possible, send them to the Secretariat in advance. If you plan to do so, please make sure that the case(s) are relevant to the topics being discussed at the OECD event. For example a case on intangibles will be very useful in a transfer pricing event. The experts and participants from other countries may offer you fresh perspectives on the problems that you are currently working on.

You should approach the event leader for clarification and advice if you are unsure about the relevance of a particular case example that you would like to bring to the OECD event. The event leader will also be able to guide you on the sort of information that you need to provide in your case example.

It is also important to make sure that taxpayer anonymity is guaranteed. Although all participants and experts are encouraged to bring real cases for discussions at OECD events, you may need to modify the distinguishing features of the taxpayers involved so that the OECD experts and other participants are not able to identify the taxpayers involved.

3.2.5 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. Simultaneous interpretation is also provided for in events held in Russia while consecutive interpretation into Chinese is provided in events held in China.

The provision of the interpretation service is subject to periodic reviews based on needs. Please check your documentation to make sure that you can communicate effectively in at least one of the languages used at the OECD event.

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.

Participants are encouraged to ask questions and join in the discussions even if the language used is not their mother tongue. Most of the participants and experts in OECD events are in the same situation.

For all the participants, it is recommended that you speak slowly and clearly.

Originals of materials are initially produced in English. Materials used in the Ankara tax centre and Russia are translated into Russian, and materials used in China are translated into Chinese.

3.2.6 Feedback from Participants

It is part of the demand driven philosophy that participants are invited to express their views and provide inputs into OECD events. It is appropriate to contact the event leader or the support staff at any time during the event for this purpose. They will act as soon as possible and will follow up with the individual or group to ensure that their needs are met.

At the end of the event we will take some time to do a structured evaluation with special forms. In order to get the most out of this evaluation it might be useful to make evaluation notes during the event. (See Annex 1 for a copy of the evaluation form).

3.2.7 How to Use the Event Experience/Share Knowledge and Experience

Participants use the experience gained from participating in OECD events in different ways. Some participants are involved in the legislative development in their country and use the experience gained when advising their governments on policy and legislative initiatives. Others are involved in the auditing

or the assessment process and use the experience gained in their daily work when dealing with their colleagues and taxpayers. Most participants will write an extensive report on the event to be circulated among their colleagues.

The way in which NOE partners wish to use the experience gained from OECD events is a matter to be discussed by the participant and his/her government. It is essential, however, considering the limited spaces available on OECD events for the participants to discuss and share their experience and knowledge with colleagues at home. Some countries cascade knowledge by providing a short training event in which the participant can present the knowledge obtained and engage his/her colleagues in discussion on relevant issues. The OECD has no objection to printed event materials being copied and used for this purpose but the Secretariat will appreciate being informed in this case.

One of the considerable benefits of attending OECD events is the bilateral contacts that the participants make with tax officials and similarly minded people from other countries.