

1 GENERAL INFORMATION

1.1 Introduction

1.1.1 What is the purpose of this Handbook?

This handbook is primarily a guide for member country co-ordinators of member country experts, the member country experts, the contact persons in Non-OECD Economies (NOEs) who are responsible for selecting/nominating participants, and the participants themselves. The handbook sets out important practical information essential to the people who are directly or indirectly involved in the operation of the OECD's programme of co-operation with NOEs.

The OECD's programme of co-operation with NOEs on international taxation is a complex programme that operates through a number of different venues and forms. Every year, about 60 OECD events on tax policy and administration issues are held at the OECD Multilateral Tax Centres in Vienna (Austria), Budapest (Hungary), Chonan (Korea), Ankara (Turkey), and in Mexico City (Mexico) from October 2004, at various in-country tax centres in Russia, China, India and Malaysia and at regional locations in South Africa, North Africa, the Baltics countries, Asia (e.g. Japan and Hong Kong) and Latin America (e.g. Argentina, Chile and Brazil).

This handbook covers the practical arrangements concerning the organisation of events at the OECD Multilateral Tax Centres and the in-country tax centres in Russia, China, India and Malaysia. The organisation of OECD events at the other locations has not been specifically included but the basic principles on the nature and provision of events still hold true. Practical information about the operation of events in these other locations can be obtained from the Secretariat.

The handbook starts with a description of the organisational structure, philosophy and goals of the OECD in general and the aims of the partnership programmes with NOEs on taxation in particular. It then deals with all the practical aspects of the partnership programmes, including the nature and objectives of different events, expert and participant selection and the evaluation and feedback processes. The handbook also provides information about the roles of all the parties involved in the partnership programmes, including guidance notes for the experts and participants to explain what they should expect in respect of the planning, organisation and delivery of these events. The appendices contain the evaluation form for participants, event leader and OECD experts, general descriptions of the multilateral tax centres and China and the logistical information for these centres.

We have tried to be as comprehensive and transparent as possible when writing this handbook. However, if you cannot find the information you need, please contact Ms Christine Hude at the Centre for Tax Policy and Administration (see contact emails below).

We welcome your comments and suggestions.

1.1.2 Who will find this Handbook useful?

This handbook is an important resource for

- member country co-ordinators who are responsible for locating appropriate member country experts to participate in the partnership events;
- member country experts who are attending the events as experts;
- contact persons in NOEs who are responsible for selecting/nominating participants;
- participants who are attending the partnership events; and

- officials from member and non member countries responsible for assessing the significance of these events in the context of their countries' overall development of tax policy.

To ensure that the high quality of our events is maintained and improved, it is helpful if everybody involved in the partnership programme understands the significance of the roles that they play.

1.1.3 Communication Information

1.1.3.1 OECD Centre for Tax Policy and Administration Unit for Co-operation with Non-OECD Economies (as at 1 June 2004)

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1.1.3.2 Brochures

The following brochures related to the Centre for Tax Policy and Administration and the programme of co-operation with Non-OECD Economies on Taxation are available at www.oecd.org/ctp. Printed copies of these brochures may be provided on request:

- Centre for Tax Policy and Administration**
- Developing Tax Partnerships**
- Promoting a Better Global Tax Environment for Business and Government**

1.1.3.3 Websites

The following websites also contain tax materials that may be of particular interests:

- www.ITDweb.org (International Tax Dialogue – a joint initiative of the IMF, OECD and World Bank)
- www.cata-tax.org (Commonwealth Association of Tax Administrators)
- www.ciat.org (Centro Interamericano de Administraciones Tributarias)
- www.ciota.ca (Committee of International Organisations on Tax Administration)
- <http://www.credaf.org> (Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales)
- www.iota-tax.org (Intra-European Organization of Tax Administrations)
- www.nalog.ru (The Ministry of Taxation of the Russian Federation)
- www.nta.go.jp/category/english/2122/01.htm (National Agency of Japan site containing information about the Study Group on Tax Administration and Research)
- <http://www.xs4all.nl/~edvisser/taxman.html> (Internet links to Ministry of Finance and Tax and Customs Administrations worldwide)
- <http://online.ibfd.org> (On line publications of the International Bureau of Fiscal Documentation)

1.2 Taxation in OECD and the Wider World

1.2.1 Organisation of the OECD

The Organisation for Economic Co-operation and Development (OECD) provides the governments of 30 member countries with a setting in which to discuss and develop economic, tax and social policies. They compare experiences, seek answers to common problems and work to co-ordinate domestic and international policies that in today's globalised world should form a web of coherent practice across nations. Their exchanges may lead to agreements to act in a formal way – for example, by establishing codes for free flow of capital and services, agreements to crack down on bribery or to end harmful tax practices. More often their dialogue makes for better informed work within their own governments on the spectrum of public policy and clarifies the impact of national policies on the international community.

Member countries meet and exchange information in committees, bringing together representatives of member countries from national administrations. The overriding committee is the Council which meets regularly at the level of Ambassadors to the OECD.

Specialised committees meet to advance and review progress in different areas of policy – such as trade, public management and taxation.

1.2.2 The Committee on Fiscal Affairs

In taxation, the OECD's Committee on Fiscal Affairs (CFA) functions as a forum in which policy makers can contribute to and be involved in a dialogue on key international tax issues. The CFA is a leader in setting standards and guidelines in respect of international taxation matters. It is responsible for work on the OECD Model Tax Convention on Income and on Capital, the OECD Transfer Pricing Guidelines and the OECD Manual on Exchange of Information among others.

Level 1 Committee on Fiscal Affairs								
Level 2	Board for Co-operation with Non-OECD Economies	Working Party No. 1 On Tax Conventions and Related Questions	Working Party No. 6 on the Taxation of Multinational Enterprises	Working Party No. 2 On Tax Policy Analysis and Tax Statistics Joint Meeting of Tax and Environment Experts	Working Party No. 8 on Tax Avoidance and Evasion (including Special Sessions on Money Laundering and Related Tax Crimes)	Forum on Harmful Tax Practices	Working Party No. 9 on Consumption Taxes	Forum on Tax Administration
Level 3	Advisory Group for Co-operation with Non-OECD Economies	Steering Group on the Revision of the Model Tax Convention Working Group No. 1 on the Application of the Model Tax Convention to Partnerships, Trusts and Other Non-Corporate Entities Working Group No. 6 on Technical Issues Related to Cross-border Pensions Working Group No. 7 on Tax Treaty Issues Related to Employee Stock Options Joint Working Group on Dispute Resolution	Steering Group on Transfer Pricing Sub-Group on Cross-Border Related Party Financial Dealings		Informal Study Group on the Taxation of Cross Border Interest Flows			Forum on Tax Administration Compliance Sub-Group Forum on Tax Administration E-Services Sub-Group Joint Working Parties No. 8 and No. 9 Tax Information Exchange System Sub-Group (TIES)
Level 4		Technical Advisory Group on Monitoring Applications of Current Treaty Norms for Taxation of Business Profits Global Forum on Tax Treaties and Transfer Pricing				Global Forum on Harmful Tax Practices		

The CFA's partnership activities are managed by the Board for Co-operation with Non-OECD Economies (BCNOE) supported by the work carried out by the Advisory Group on Co-operation with Non-OECD Economies.

1.2.2.1 Board on Co-operation with Non-OECD Economies (BCNOE)

The Board for Co-operation with Non-OECD Economies (BCNOE) is the subsidiary body of the Committee on Fiscal Affairs (CFA) that is responsible for the development of CFA's partnership strategy. Reporting directly to the CFA, the BCNOE has the responsibility of supervising the alignment between the co-operation programmes with NOEs and the core interests and expertise of the CFA.

1.2.2.2 Advisory Group on Co-operation with Non-OECD Economies

The main function of the Advisory Group is to oversee the management of the operation of the international network of tax partnership programmes and advise the BCNOE. The Advisory Group provides a forum for the OECD and NOE partners to exchange views on the programmes of co-operation and helps strengthen the link between the providers and recipients of the bilateral and multilateral assistance programmes. Specifically, the Advisory Group provides:

- An opportunity for multilateral tax centers and other representatives responsible for program delivery to provide input into the partnership program;
- A forum for representatives of NOEs to provide inputs into the partnership program and also enable them to make assessment as participants; and
- A venue for presenting the outcomes of the specialized, independent evaluation program provided by Canada and the United Kingdom.

1.2.3 The Centre for Tax Policy and Administration

In April 2001, the OECD created the Centre for Tax Policy and Administration to provide a better focus for and a better management structure of the OECD's work on taxation that is carried out by the CFA. The Centre for Tax Policy and Administration provides the support that the CFA needs by managing the CFA's work and enables the OECD to meet key challenges in taxation in the years ahead. The Centre is also referred to as the Secretariat in this handbook. For more information about the Centre's current work program, see <http://www.oecd.org/taxation>

1.2.4 The Partnership Programme on Taxation

The partnership programme on taxation is an integral part of the policy development agenda of the CFA as it assists in the process of developing and implementing acceptable solutions to international taxation problems. The programme is operated out of the Centre for Tax Policy and Administration in conjunction with the OECD's Committee for Co-operation with Non-Members (CCNM).

The CFA's programme of co-operation with NOEs operates through a number of different venues and forms. The programme was first developed in the early 1990s to meet the needs of the European economies in transition. This was expanded over the years by way of regional and country programmes. Currently, officials from over 60 NOEs participate in events in the multilateral tax centres, in programmes held in the regions, in special country programmes and in multilateral events held under the auspices of the Global Forum on Taxation.

The association of countries outside of the OECD membership not only with the OECD standards and guidelines on taxation but also with the process of their development is of considerable mutual interest to both OECD countries and our non-OECD partners.

The aims of the partnership programme on taxation with NOEs, in general, are to:

- Bring NOEs into the global debate on international taxation issues and, through dialogue, achieve a consensus on international standards and guidelines; and
- Share experience on the implementation of measures which, in partnership economies, assist in sustainable development through a predictable tax base and enhanced ability to attract foreign direct investment

It is hoped that this partnership programme on taxation will help countries to secure their tax bases and to promote the flow of foreign direct investment. A country's ability to combat poverty, provide education, health and welfare services, and improve its infrastructure depends on its ability to collect taxes in an efficient and effective manner. At the same time foreign direct investment can be encouraged through the adoption of tax systems which are transparent, certain in application and equitable.

1.2.5 Flexible approach to partnership

The programme of co-operation with each country is flexible and focused according to the nature of the mutual interests between OECD and its partners. In general, it is possible to identify three general categories of partnership:

1. **Comprehensive partnership** – with particular countries is based on a three year rolling programme of co-operation both bilaterally and multilaterally and association of partners with the work of the CFA, annual negotiations/outcome analysis and co-ordination with other international partners such as the International Monetary Fund and the World Bank through the International Tax Dialogue (see below).
2. **Flexible partnership** – includes a bilateral discussion of the needs and priorities of particular countries, delivered through multilateral events with opportunities for demand driven bilateral dialogues on key issues and linkages with international tax organisations.
3. **Development focused partnership** – aims at securing a country's tax base and providing a clear and transparent tax system to attract foreign direct investment. It reflects the wider development agenda and is focussed primarily on tax administration as well as tax policy.

The OECD's flexible approach to the development of tax partnerships recognises and reflects the complex international economic relations between a state, international businesses and international organisations. In this context, taxation partnerships with particular states are necessarily interrelated with other partnerships with international organisations and international businesses.

1.2.6 Partnerships with International Organisations

A critical component of the OECD's tax partnership is the co-operative programmes with other tax organisations. Partnerships with international organisations aim to co-ordinate and undertake joint technical co-operation on taxation issues and to share information to avoid duplication of effort and build on each other's work. The OECD has a close working relationship with:

- Asian Development Bank (ADB)
- Centre de Rencontre et d'Etudes des Dirigeants des Administrations Fiscales (CREDAF)
- Commonwealth Association of Tax Administration (CATA)

- Inter-American Centre of Tax Administration (CIAT)
- International Seminar on Taxation (ISTAX)
- Intra-European Organisation of Tax Administrations (IOTA)
- Southern African Development Community (SADC)
- Study Group on Asian Tax Administration and Research (SGATAR)

In 2001, the OECD together with a number of the organizations above set up the Committee on International Organisations on Tax Administration (CIOTA). The objective of this committee is to exchange views on emerging issues and promote good practices in tax administration.

Co-operation also takes place with other relevant international organizations. The International Tax Dialogue (ITD) was established as a joint initiative by the staffs of the IMF, OECD and the World Bank to facilitate increased co-operation on tax matters between governments and international organizations. The objective of the ITD is to encourage increased dialogue between governments on tax systems, identify and share good practices in taxation, provide a clear focus for technical assistance and avoid duplication of effort in respect of assistance activities.

The ITD operates a free, multilingual, multinational internet site to help facilitate these objectives. www.itdweb.org provides an opportunity for tax officials to share experience and knowledge on taxation issues. A range of both administrative and policy topics are covered with over 1400 documents currently available. The site also includes a database of technical assistance provided in the tax area, news, calendar events, links and a research guide. Discussion groups and a database of technical assistance activities will be coming soon. The site can currently be accessed in English, Spanish, French, Norwegian, Japanese and Russian.

To find out more visit www.itdweb.org

1.3 Partnership Activities

The OECD's tax partnerships are based on the expertise of the OECD's Committee on Fiscal Affairs. The Committee is a world leader in developing tax policy on tax treaties, transfer pricing, international tax avoidance and evasion, exchange of information and improving access to bank information, VAT compliance, tax administration and taxation of financial innovations/institutions. These areas form the core of the partnership dialogue, usually delivered in the form of week-long events at various locations globally.

Some of the main topics for these events are described below. A general description of events planned for 2006 and further background information can be found in the Appendix of this handbook.

Issues	Objective	Focus	Standards/ Guidelines	Benefits
Tax Treaties	Develop with the partners the skills for the negotiation and application of bilateral tax treaties	Negotiation of tax treaties, detailed examination of tax treaty provisions and issues in their implementation	OECD Model Tax Convention on Income and on Capital	Expanding tax treaty networks, Improved capacity in negotiation and treaty application
Transfer Pricing Guidelines	Encourage the adoption and effective implementation of OECD Transfer Pricing Guidelines	General principles, implementation and administrative issues in the OECD approach to transfer pricing problems	OECD Transfer Pricing Guidelines	Transparent, effective and efficient administration of transfer pricing problems and disputes
Exchange of Information	Examination of the legal basis and operational aspects of exchange of taxpayer information between countries	Provide practical guidance on how to improve effective exchange of information and provide an insight into the use of new technologies developed for this purpose	OECD Exchange of Information Instruments and related guidelines	Improvement of international co-operation to combat tax avoidance and evasion
Tax Incentives	Survey the types of incentives and issues in their design and administration	Tax incentives in corporate and personal income taxes and consumption taxes, are examined with practical examples taken from OECD countries and Non-OECD Economies		Assist countries to review these tax incentives so as to minimise potential economic distortions

Issues	Objective	Focus	Standards/ Guidelines	Benefits
Tax Policy Workshop	Examine policy considerations relevant to senior tax policy makers	A range of tax policy issues depending on areas of interests: linkages between taxation and domestic and foreign direct investments, stock options, environmental tax reforms, taxation and savings, taxation and employment		Develop a balanced approach to tax policies taking into considerations policy goals such as efficiency, equity, neutrality and effectiveness
Tax Policy Modelling	Examine techniques used to model the revenue implications of tax policy options	Providing participants with working knowledge of micro-simulation principles and techniques in modelling the revenue impacts of tax policy changes		Establish a network of policy makers who are capable of modelling the revenue impacts of tax policy changes
International Tax Avoidance and Evasion	Examine tax avoidance and evasion problems in international transactions and possible responses	Examine common structures used to avoid and evade taxes and examine strategies that tax administration could adopt to counteract these structures	OECD approaches to Effective Exchange of Information; OECD report on "Improving Access to Bank Information for Tax Purposes"	Develop ways to protect a country's tax base through improving access to bank information, effective exchange of information and other international 'good practices' activities
Auditing Bribes Paid by Businesses	Present the OECD Bribery Awareness Handbook and OECD recommendation on non deductibility of bribes	Provide legal background information on bribes and practical tips such as the indicators of bribery, interviewing techniques and examples of bribes identified in tax audits	OECD Bribery Awareness Handbook	Increase tax examiners awareness of the pitfalls of bribery

Issues	Objective	Focus	Standards/ Guidelines	Benefits
Auditing Multinational Enterprises	Examine the legal and practical issues that a country is likely to face when auditing multinational enterprises	Administrative provisions, information requirements and the audit process needed to facilitate the work of tax examiners. It also deals with complex international taxation issues that could arise in the taxation of multinational enterprises		Provide the partners with a frame of reference for issues that they are likely to encounter when dealing with 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	Application of consumption tax to international trade, place of supply issues for both goods and services and more specific issues such as new means of transport, e-commerce, the financial services sector and telecommunications; Approaches to administration of consumption taxes in respect of abuses of systems	Consumption Tax Guidance Series	Improved policy and administration of consumption tax and encourage greater simplification and cohesion between countries' systems
Management and Control of Large Taxpayers	Discuss issues involved in managing and operating large taxpayer units	Operation of large taxpayer units as a key means of increasing control over the largest taxpayers and improving taxpayer compliance	Tax Administration Guidance Series	Improved effectiveness and efficiency in the administration of large taxpayers

Issues	Objective	Focus	Standards/ Guidelines	Benefits
Taxation of Financial Instruments	Explore how tax systems need to be modernised to adapt to the new global financial and capital markets	Examine appropriate tax policies toward innovative financial instruments that encourage the development of financial innovations and provide sufficient protection to the tax base	Guidelines on the Attribution of Business Profits to PE of Enterprises Carrying on Global Trading of Financial Instruments	Encourage the development of tax policies that promote the development of financial innovations, but at the same time protect the countries' tax base against avoidance and evasion practices made possible by financial market developments
Taxation of Financial Markets	Explore key domestic and international taxation issues in the financial market activities	Examine the policy and practical problems in the taxation of collective investment institutions, banks and financial intermediaries, insurance activities and innovative financial transactions	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	Encourage the development of tax policies and practices that promote financial market developments
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	Examine all aspects of tax audits, including risk identification, resource planning, communications with the taxpayer, the preparation of an audit, the audit work programme, the use of common practical audit tools and techniques, auditing of electronic records, reporting and final assessment.		Promote a sound understanding of tax audits and their roles in dealing with the problems of the shadow economy and encourage the adoption of "good" audit practices

1.4 Organisation and Delivery

1.4.1 Partnership Architecture

The events organised under the partnership programmes are delivered through an expanding network of OECD Multilateral Tax Centres and in-country training facilities. Events are also held outside of these centres at regional locations in South Africa, North Africa, the Baltic countries, Slovenia, Asia (e.g. Hong Kong and Japan) and Latin America (e.g. Argentina, Brazil and Chile). The architecture in these regional locations is more informal and can vary substantially from one event to the next. The organisation of OECD events at these locations also could not be generalised as readily for the purpose of this handbook. Practical information about the OECD events in these locations can be obtained from the Secretariat.

1.4.1.1 OECD Multilateral Tax Centres

There are currently five OECD Multilateral Tax Centres in Austria, Hungary, Korea, Mexico and Turkey, respectively. The purpose of these centres is to deliver events which assist tax officials to develop and implement effective and efficient tax policies. These centres serve as an effective interaction mechanism by exploring regional interlocutors, absorbing region-specific demands and transmitting OECD messages to policy makers.

OECD Multilateral Tax Centres

	<i>Austria (Vienna)</i>	<i>Hungary (Budapest)</i>	<i>Korea (Chonan)</i>	<i>Mexico (Mexico City)</i>	<i>Turkey (Ankara)</i>
<i>Website</i>			www.kipf.re.kr/taxcenter		www.gelirler.gov.tr
<i>Date of Creation</i>	1992	1992	1997	2004	1993
<i>Weeks of Events since creation</i>	122 Weeks	90 Weeks	37 Weeks	4	128 Weeks
<i>Participants since creation</i>	over 1900 tax officials	over 1700 tax officials	over 850 officials	Over 200 tax officials	over 3000 tax officials
<i>Countries Invited</i>	Central and Eastern Europe, the Baltic States	Central and Eastern Europe, the Baltic States	Asia including Central and South East Asia	Latin America and the Caribbean	the Balkans, Central Asia, the Commonwealth Independent States and Mongolia

1.4.1.2 In-Country Tax Centres

There are currently two in-country tax centres:

- *Yangzhou Tax Institute* Around five weeks of events are organised for Chinese tax officials at the centre every year. The events offered cover both tax policy and tax administration issues. Since the previous Beijing International Tax Training Centre's (BITTC) launch in 1997, over 50 events have been organised at the Beijing Centre and the new Yangzhou Institute. On average, around 60-80 participants attend each event.
- *Moscow International Tax Centre (MITC)* Since its creation in 1993, more than 100 activities have been organised at the Moscow centre, ranging from two day workshops for high-level officials on strategic management to two week events on technical tax issues. More than 4,000 Russian tax officials have participated in programmes to date. Since 2003 the focus has moved from training activities to partnership based policy dialogue events which are currently held for more senior Russian officials using the facilities at the MITC.

We also run programs with the following countries:

- 1) Malaysia – From 2004, the Inland Revenue Board of Malaysia will host OECD events at the National Tax Academy located in Kuala Lumpur. Senior tax policy and administration officials from Malaysia, as well as other countries in the region will participate in these events.
- 2) India – Since 2001, approximately four OECD events are held jointly with India at the National Academy of Direct Taxes in Nagpur every year. The participants are from all levels of the tax administration in India.

1.4.2 Methods of Delivery

The OECD methodology encourages dialogue, dissemination of best practices, peer review and capacity building. Shared knowledge illuminates common interests, and improves the flow of information relating to systems, structures and methodologies of the participating countries. The programme of co-operation on taxation is delivered in accordance with this OECD methodology and focuses on experience sharing and policy dialogue.

Experience sharing generally takes place in a multilateral setting where experts from OECD countries and NOEs share their respective country experiences, the problems they have faced and solutions they have adopted. The objective is to share our expertise and collective experiences on international tax issues and to identify and develop international “best practices” in dealing with global taxation problems to the benefit of both OECD and non-OECD partners.

This approach therefore differs from the goals of typical events that may be offered by national tax administrations which are only aimed at improving the skills of participants in applying particular aspects of their countries' tax legislation. OECD events emphasise an exposition of the problems faced, the variety of solutions adopted by different OECD countries and NOEs and the reasoning behind their adoption.

Policy dialogue focuses on the problems which NOEs face in dealing with particular tax policy issues, and emphasises possible ‘good practices’ on a topic that is demand driven. The policy dialogue with any particular country is expected to develop progressively as the partnership programme with that country deepens.

The partnership programme is only effective to the extent that it is able to develop with and meet the changing needs of the participating countries. To this end, systematic monitoring, evaluation and outcome strategies allow the participants' experience to become a direct part of the programme and to reflect the changing needs of the participating countries.

1.4.3 Evaluation and Outcomes

The partnership programme on taxation begins with an initial assessment of needs that will be used to establish a clear set of objectives. These provide a benchmark for evaluations that are carried out periodically. Evaluations of the taxation partnerships take place at two levels. Firstly, all OECD events are subjected to rigorous independent evaluation. Participants and experts at OECD events are surveyed at the conclusions of each event and their comments are analysed and fed into the redevelopment of the partnership programme. Secondly, outcomes analysis takes place regularly at the country level where the partner countries provide their assessments of the impact of the partnership programme.

We also recognise that quantitative measures of outcomes for a programme of this type are in short supply and that legislative developments are influenced by a number of factors and do not necessarily indicate the success of the programme. Consequently it is necessary to maintain close ties with the tax authorities benefiting from the programme to discuss its impact and effectiveness over a period of time. Other ways of measuring the impact of the programme are also developed through dialogue with partner governments. These dialogues are intended to glean objective, measurable outcomes that the partnership has achieved in terms of concrete legislative or policy developments.

1.4.4 Funding of OECD Events

The OECD partnership events are financed through a combination of OECD budgets, host country contributions, and in-kind/cash voluntary contributions from member countries. As well as participation by the Secretariat and consultants in events, the services of experts from member governments are provided free of charge to the OECD. The costs to member countries of this in-kind contribution are the costs of staff time, travel and per diem expenses.

1.4.5 Planning of OECD Events

OECD events are developed in consultation with the NOE partners concerned. Individual countries or regions may have their own special requests which will be taken into account when choosing the topics, levels (e.g. advanced or introductory) and dates for each event.

However, the exact steps to be taken depend on whether the event is a multilateral event, regional event or country-specific event. For example, since participants from many countries attend the events at the Multilateral Tax Centres, these events are decided upon in negotiation with the host countries balancing the expertise of the Committee on Fiscal Affairs and the needs of the host country and the potential participating NOEs. The in-country events (for example, in China, Malaysia, Russia and India) are usually events that are specifically requested by the host country.

1.4.5.1 Choice of Topics

While most of the topics delivered under the partnership programme will deal with international tax issues, the Centre for Tax Policy and Administration (CTPA) may develop new events where there are specific demands for these events and resourcing is available.

1.4.5.2 Updating of materials

Events need to be tested in real situations. Changes to the content of specific events may arise from the event evaluations. Constant updating of the materials is important to ensure that the topics that are dealt with under the OECD events are up to date and relevant.

1.4.5.3 Timing of the Events

The programmes are initiated by the OECD Secretariat in discussions with host centres and NOEs so that events will take place throughout the year. Several factors have to be taken into account in this process, including the needs of the jurisdictions that participate in these events and other practical constraints such as national and regional holidays and the availability of event leaders whose role is generally critical to the preparation of an OECD event.

1.4.5.4 Requests for Experts

Once preliminary topics and dates are agreed with the NOE partners and/or the host country, requests for experts will be issued to member countries inviting appropriate experts to deliver the programme.

A request is made annually in October/November for the following year, but amendments to the requests may be necessary as event details are changed. Most of the member countries have a specific person responsible for co-ordinating the contribution of experts. The Secretariat is responsible for liaising with the member country co-ordinators to provide all the necessary information to ensure that appropriate experts are located and recruited for the OECD events.

One of the most important keys to success of the OECD events is the use of experts from our member countries. We expect them to be experts in the topics that are covered by an event and have appropriate skills and experience to make effective presentations. As the main philosophy of OECD is to share experience and discuss tax issues experts should be able to use their experience to generate dialogue (for more details, see the guidance note on expert selection).

1.4.5.5 Preparation/Translation of Materials

The Event Leader and/or the OECD event administrator are responsible for putting together the materials for each event. A team of three or four experts should be assembled at least 8 weeks before the event (including a leader who is typically from the OECD Secretariat) and the experts are put in touch with one another to finalise the materials and work allocation for the event.

Then the final materials and syllabus are forwarded to the contact person in the host country 4 weeks before the event so that they can be prepared for distribution. For events held at certain locations, the materials have to be translated and should be provided 6 weeks ahead of time.

1.4.5.6 Availability of Event Materials

The OECD Secretariat, with the assistance from local support staff in the host country, will provide the experts and 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 to participants immediately before an OECD event.

1.4.5.7 Participant invitations

Participants to multilateral OECD events at the OECD Multilateral Tax Centres in Ankara, Budapest, Chonan and Vienna are invited by the Secretariat. Participants to the events held at the Mexico-OECD Tax Centre are invited by Mexico. Invitations to other joint OECD events are on occasion issued by our partners such as CIAT, IOTA, etc. For in-country events in China, India, Malaysia and Russia, the host countries are responsible for inviting participants to these events. The host countries for such events will typically also send participants to the OECD events they are hosting. In all cases, it is important to ensure that participants have the necessary experience and expertise to participate fully in discussions during the event (for more details, see the note on participant selection criteria).

The following jurisdictions are currently invited to multilateral events at the various OECD Tax Centres. Subject to the availability of space and accommodation, countries that expressed an interest in participating in events held outside of their designated centres may also be invited on a case by case basis.

Ankara	Budapest	Chonan	Mexico	Vienna
Albania	Armenia	Bangladesh	Argentina	Armenia
Algeria	Bulgaria	China	Bahamas	Bulgaria
Armenia	Bahrain	Chinese Taipei	Barbados	Bahrain
Azerbaijan	Croatia	Cambodia	Belice	China
Belarus	Cyprus	Hong Kong	Bolivia	Croatia
Bahrain	China	India	Brasil	Cyprus
China	Estonia	Indonesia	Chile	Estonia
Egypt	Ghana	Laos	Colombia	Ghana
Georgia	Jordan	Malaysia	Costa Rica	Jordan
Jordan	Israel	Maldives	Cuba	Israel
Kazakhstan	Kosovo	Mongolia	Ecuador	Kosovo
Kyrgyzstan	Latvia	Nepal	El Salvador	Latvia
Kosovo	Lebanon	Papua New Guinea	Guatemala	Lebanon
Kuwait	Lithuania	Philippines	Honduras	Lithuania
Lebanon	Macedonia	Russian Fed.	Jamaica	Macedonia
Moldova	Nigeria	Singapore	Nicaragua	Nigeria
Mongolia	Romania	Sri Lanka	Panamá	Romania
Morocco	Russian Fed.	Thailand	Paraguay	Russian Fed.
Russian Fed.	Serbia and	Vietnam	Perú	Serbia and
Saudi Arabia	Montenegro		Puerto Rico	Montenegro
Syria	Saudi Arabia		República	Saudi Arabia
Serbia and	Slovenia		Dominicana	Slovenia
Montenegro	South Africa		Surinam	South Africa
Tajikistan	Syria		Trinidad y	Syria
Turkmenistan			Tobago	
Tunisia			Uruguay	
Ukraine			Venezuela	
Uzbekistan				

Invitations to the Multilateral Tax Centres in Ankara, Budapest, Chonan and Vienna are sent out by the Secretariat at the end of every year for events in the next year in a two step process. The 1st step of this process runs as follows: invitation letters along with Country Reply Cards, Event Descriptions and Logistical Information Notes concerning respective Multilateral Tax Centre are sent to NOEs. The coordinator in the NOE will then fill out and return the country reply card indicating the number of

participants and in some cases whether interpretation will be required (usually up to a maximum of 3 participants and 2 professional interpreters). The 2nd step in the process is initiated once the Secretariat has received all country participation requests. Then, a confirmation letter and a participant reply card are sent to countries indicating the number of participants we can accept. Invitations to the Mexico Tax Centre are organised by Mexico following a similar process.

Unfortunately, due to limitations in the availability of accommodation, we generally have to limit the number of participants that each country can send to these events. It is thus particularly important to send only participants that have the necessary experience and skill to contribute positively to the dialogue during the event.

The participants should send us the reply cards at least 4 weeks before the start of an event. If a reply card is not received in this period, it may not be possible to include the participant. Once the participant reply card is received, OECD will send an invitation letter for a particular event along with a travel reply card. The travel reply card should be returned to the person indicated on the card.

1.4.5.8 Expenses and Practical Arrangements: Airport Pick-Up and Drop-offs, Accommodation, Meals and Transport

The practical arrangements for OECD events vary depending on where the events are held. Please refer to the relevant logistical information sheets or tax centre websites where available for further information. If there are any questions concerning the practical arrangements, please contact the Secretariat for further information.

In general, for events held at the Multilateral Tax Centres the responsibilities for the practical arrangements and expenses are as follows:

For the Participants

Expenses	Ankara	Budapest	Chonan	Mexico	Vienna
International Transport – participants	Participant	Participant	Participant	Participant	Participant
Transport from Airport to Centre upon arrival	Turkey	Participant	Participant	Participant	Participant
Accommodation	Turkey	Hungary	Korea	Participant	Austria
Meals^a	Turkey	Hungary	Korea	Participant	Participant
Transport from Centre/City to Airport	Turkey	Participant	Participant	Participant	Participant

For the Experts

Expenses	Ankara	Budapest	Chonan	Mexico	Vienna
International Transport	Expert	Expert	Expert	Expert	Expert
Transport from Airport to Centre upon arrival	Expert	Expert	Expert	Expert	Expert
Accommodation	Turkey	Hungary	Korea	Expert	Austria

Meals^a	Turkey	Hungary	Korea	Expert	Expert
Transport from Centre/City to Airport	Expert	Expert	Expert	Expert	Expert

^a The tax centres in Ankara, Budapest, Chonan and Vienna have a restaurant that serves breakfast, lunch and dinner (except the one for Vienna, which is not available in the evening). The costs of these meals are met by the various parties as indicated.

For events held at the other locations under the in-country programmes, the responsibilities for the practical arrangements and expenses are as follows:

For the Participants

Expenses	China:Yangzhou¹	India: Nagpur²	Russia: Moscow³	Malaysia: Kuala Lumpur⁴
Domestic Transport to Centre upon arrival	China/Participant	Participant	Participant	Malaysia/Participant
Accommodation	China	India	Participant	Malaysia
Meals	China	India	Participant	Malaysia
Domestic Transport from Centre/City to Airport	China/Participant	Participant	Participant	Malaysia/Participant

For the Experts

Expenses	China:Yangzhou¹	India: Nagpur²	Russia: Moscow³	Malaysia: Kuala Lumpur⁴
International Transport	Expert	Expert	Expert	Expert
Transport from Airport to Centre upon arrival	China	India/Hotel	Russia	Expert
Accommodation	China	Expert	Expert	Expert
Meals	China	Expert	Expert	Expert
Transport from Centre/City to Airport	China	India/Hotel	Russia	Expert

¹ For China, accommodation is provided at the centre. For experts staying in a hotel at either end of the weekly event, pick-up and drop-off can be arranged to and from the hotel. In this case, experts should make their own way between the airport and the hotel.

² For India, accommodation will be arranged at a hotel in Nagpur with the assistance of local staff at the National Academy of Direct Taxes. Pick-up and drop-off arrangements are also provided by the hotel.

³ An OECD consultant who is based in Russia will assist with all the practical arrangements for Moscow before and during the event.

⁴ Inland Revenue Board of Malaysia staff will assist with all the practical arrangements for Kuala Lumpur.

1.4.6 Roles and Responsibilities of Various Parties

1.4.6.1 OECD Secretariat

The preparation for OECD events begins at the Secretariat in Paris. This preparation involves communicating with host countries on the nature, topics and dates of events, allocating places at OECD events to be held at the Multilateral Tax Centres to NOE participants, the requests for OECD experts, the organisation of and communication with the team of experts, the preparation and translation of materials, etc..

A member of the Secretariat will usually participate in an OECD event as an expert and, if this is the case, will usually be the event leader. Where there is no member of the Secretariat present at an event, one of the other experts will be asked to act as event leader and provided with notes on the additional responsibilities that this involves. In this case, one person from the Secretariat will have responsibility of co-ordinating the administration of the event with the event leader. Where experts have questions related to the event materials or delivery, they should contact the member of the Secretariat who is event leader or co-ordinator.

A support person from the Secretariat will be responsible for the practical arrangements of an OECD event. Logistical questions (on travel, accommodations etc.) are best directed to him/her in the first instance.

1.4.6.2 Local Staff and Support

The country hosting an OECD event is responsible for organising the seminar/workshop facilities and accommodation for participants and experts.

Each country hosting an OECD event will nominate a senior official to liaise with the OECD. The main function of the local staff is to liaise with the Secretariat with regards to the organisation of airport pick-ups and drop-off arrangements, accommodation and distribution (and sometimes translation) of materials. The local staff also organise all the necessary arrangements for the participants.

Local staff providing clerical and secretarial support will also be in attendance at each event. If difficulties are experienced during the running of an event, experts should take them up with the clerical and support staff in the first instance, then with the liaison official (if readily available) and finally with the Secretariat in Paris.

In addition to local secretarial and clerical support, the following facilities are usually available to experts (upon request) in each of the Centres: telephone, fax, computers, CD-ROM reader, printers and photocopiers.

1.4.6.3 Event Co-ordinator

The event co-ordinator is usually a member of the OECD secretariat. He/she will prepare event materials and will also be involved in the request for experts for that specific event.

The event co-ordinator will be in contact with the experts about the content of the event and to organise work allocation among the experts.

He/she will also act as the contact person from the OECD secretariat if the event leader is not the same person as the event co-ordinator. In this case he/she will be happy to handle all problems or difficulties that

may arise before, during or after the event. If the event-co-ordinator is not available another member of the Secretariat will handle the issue.

At the end of the event, the event co-ordinator will study the evaluation documents of the event and be responsible for appropriate action.

1.4.6.4 Event Leader

The role of the event leader is extensively described in another section. The event leader will often be a member of the OECD Secretariat, but we may invite one of the experts to act as such.

The event leader will be responsible for delivering the event at the location according to the philosophy and standards as described in this handbook. For this, he /she will be supported by local staff, the other experts and the OECD Secretariat.

The event leader will encourage the experts to act as a team. He/she will represent the OECD and may be expected to make speeches on formal and informal occasions during the seminar, conduct the event introduction and ensure that each event is subject to rigorous evaluation.

1.4.6.5 Member Country Co-ordinator

The experts hold the key to a successful event, so the expert selection process is a very important one. Member country co-ordinators play a major role in the selection of quality experts. As the OECD seeks to deliver high quality events, we will be grateful to have the best experts that the member countries can offer. However, member countries each have their own policy with respect to participation in OECD events and in expert selection. It may also be useful for member countries to consider when selecting these experts the benefits that participation in OECD outreach events could bring, either directly or indirectly, and to devise a co-ordinated strategy to maximise these potential benefits. The section describing the experts' selection criteria and the roles of the experts will provide more information on the sort of skills that experts may need, the 'best practice' on expert selection process and ways to maximise the benefits that member countries could obtain from these expert contributions. (See Section 4)

The Secretariat will assist the member country co-ordinator by providing all the necessary information needed to select an appropriate expert. The information may include specific event descriptions which will allow the member country co-ordinator to get a better idea about the requirements for each event. A timely request is also very important to allow the experts sufficient time to prepare for the event.

1.4.6.6 Non-OECD Participant Co-ordinator

In most countries the co-ordinator is responsible for or will advise her government body on who the government should send to each OECD event. It is important that each country has a single authorised co-ordinator to avoid duplication and confusion. In general, the co-ordinator communicates between his/her countries' tax authority, the selected participants and the OECD.

The OECD Secretariat will send an overview of all the events that each country is invited to attend at the Multilateral Tax Centres in Ankara, Budapest, Chonan and Vienna. The invitation is usually sent out in September/October for events planned for the following year to allow time for the co-ordinator to do his/her job properly. The co-ordinator should ensure, in consultation with the appropriate authority in his/her government, that the country has appropriate representation both in terms of participating in events that fit the specific needs of the country and in terms of the skills and expertise of the participants.

In consultation with the appropriate authority, the co-ordinator should try to select participants with the appropriate background and skills for each OECD event. To assist in this process, the Secretariat has prepared a guideline (see the section on Guidelines for Participant Selection). Since experience sharing is one of the main aims of every OECD event, it is important to ensure that the participants you are sending are suited to the content and the level of the event, which can be found in the event description.

Furthermore it is important that the participants can understand and speak English in order to cope with discussions. If not, he/she must be able to follow the interpretation in a language that is familiar to him/her. Details of interpretation available will be provided when initial invitations are issued.

1.4.6.7 Experts and Participants

It is very important to ensure that experts and participants have the requisite experience and skills to operate effectively. The selection guidelines and information notes for experts and participants are set out in more details in subsequent sections.

1.4.6.8 Summary of the Expert Request Process for OECD Events

What	Who	When
Confirming nature, topics and dates of OECD events	Secretariat in partnership with MTCs, host countries and/or participating Non-OECD economies	By September of the year prior to the year in which events will take place
Sending the overall request for experts from member country co-ordinators	Secretariat	In the fourth quarter of the year prior to the year in which events will take place
Confirmation of experts availability to Secretariat	Member country co-ordinator	Approximately 4 weeks after receiving the request from Secretariat or as soon as practicable
Confirmation of contact details for experts	Member country co-ordinator	At least 8 weeks before the event
Expert team to be in contact to review the event content and materials	Event Leader	At least 6 weeks before the event
Pre-event expert meeting	Event co-ordinator and experts	Evening before the start of the event
Formal feedback by the experts on the event	Event leader and experts	No later than 2 weeks after the event
Feedback on individual expert's performance	Event Leader to provide to expert individually	As appropriate, but no later than 2 weeks after the event
Feedback on performance of expert team as a whole in delivering the event	Event Leader using feedback summary from participant	No later than 4 weeks after the event

1.4.6.9 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

1.4.6.10 Summary of the Content/Material Planning Process for OECD Events

What	Who	When
Appointment of event leader and co-ordinator	Secretariat	At least 12 weeks before the event
Initial development of materials	Event Leader	At least 12 weeks before the event
Expert team to be in contact to review the event content and materials	Event Leader	At least 6 weeks before the event
Translation (if necessary)	Secretariat	At least 4 weeks before the event
Final materials to experts and organisers	Secretariat	At least 2 weeks before the event