Delegates will find attached the Draft Summary Record of the third meeting of the FSM Sub-group on Electronic Commerce, held in Paris on 5-6 June 2000, for review and APPROVAL. Particular attention is drawn to Annex II of this record which sets out the agreed expected Sub-group output by mid-October 2000.

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DRAFT SUMMARY RECORD OF THE THIRD MEETING OF THE FORUM ON STRATEGIC MANAGEMENT SUB-GROUP ON ELECTRONIC COMMERCE

5-6 June 2000

I. ADOPTION OF THE DRAFT AGENDA OF THE THIRD MEETING

1. The Forum on Strategic Management Sub-group on Electronic Commerce (“FSM Sub-group”) adopted the Draft Agenda after the Secretariat had indicated a few changes with regard to either updated, missing or new documentation under agenda items IV and VII. The Chair informed the FSM Sub-group that the Delegate for Canada had sent, accompanied by his best wishes, his apologies to the group for not being able to attend the meeting. He volunteered, however, to take on tasks from the FSM Sub-group where needed. The Chair then welcomed Malcolm Allen from Australia, stepping in for Stuart Hamilton, the Australian Government Co-chair of the Technology Technical Advisory Group (TAG), who has been assigned in the meantime to a different field of activity within the Australian Taxation Office. The Chair suggested, given that the Technology TAG would soon come to an end, that Malcolm Allen be appointed as acting Government Co-chair of the Technology TAG for the remaining six months of the TAG’s lifetime. The Sub-group endorsed the Chair’s proposal. The Delegate for Australia transmitted best wishes from Stuart Hamilton, who indicated that he has enjoyed working with the members of the Sub-group and the Technology TAG over the past 18 months.

II. APPROVAL OF THE DRAFT SUMMARY RECORD OF THE SECOND MEETING

2. The Draft Summary Record of the second meeting did not give rise to oral interventions during the meeting and was approved by the FSM Sub-group. [After the meeting the Delegate for Ireland requested to add the words “a single place of” between the words “require” and “registration” on the fourth line of paragraph 2 of the Draft Summary Record.]

III. DEVELOPMENTS IN RELATION TO THE FORUM ON STRATEGIC MANAGEMENT

3. The Chair informed the FSM Sub-group that the Deputies of the FSM Steering Group had welcomed her report at their meeting in London on 13-14 December 1999, complimenting the FSM Sub-group on the considerable progress achieved. She referred the FSM Sub-group to the Draft Summary Record of that meeting [DAFFE/CFA/FSM/SG/M(99)2] and reminded it of the fact that the FSM Steering Group was expecting to learn more, at its next meeting taking place in Amsterdam on 11-12 December 2000, about precise output on ‘tax administration’ and ‘taxpayer service’ aspects to be eventually presented to the Committee on Fiscal Affairs (CFA) in January 2001.

4. The Secretariat added that the Deputies of the FSM Steering Group had met just after the CFA meeting on 25 May 2000, discussing the next steps on how to take forward the FSM Knowledge Exchange (FSMKE) web site. She explained that the FSMKE was created by six Member countries, their work was led and the web site presently still hosted by Australia and was meant to serve ultimately as a mechanism to share ideas and experiences between tax administrations. She indicated that the Steering Group intended
to enter phase two of the project soon, where all OECD Member countries will be invited to contribute country-specific content to the FSMKE.

5. Finally the Chair suggested that the products of the Sub-group could possibly be put on this type of web site. At the same time she stressed that there were still some remaining questions in respect of the security level of the site that were to be answered before putting comprehensive material from tax administrations on the FSMKE web site. She said that it was intended to have the OECD hosting the FSMKE web site, taking over from Australia currently looking after the web site in the near future.

IV. OVERVIEW OF E-COMMERCE WORK AND OF WORK OF OTHER SUB-GROUPS

6. The Secretariat informed the Sub-group briefly about the second draft on the application of the existing permanent establishment (PE) definition to e-commerce released for comments by Working Party No. 1 on 3 March 2000 and the draft on the characterisation of e-commerce payments under existing treaty rules released for comments by the Treaty Characterisation TAG on 24 March. He mentioned that given the importance of these topics to both, business and tax administrations, the CFA has strongly encouraged both groups at its last meeting to pursue their work and to present their final reports and recommendations to the January 2001 session of the CFA.

7. Furthermore the Secretariat outlined the background to the forthcoming OECD Forum 2000, which was to take place in parallel with this year’s Ministerial in Paris on 26-28 June. Details of the Forum were set out in the brochure which had been distributed to the FSM Sub-group. She encouraged participation at the Forum, where a tax panel on e-commerce was scheduled to take place on Wednesday, 28 June.

8. The Secretariat announced that Dubai had offered to host an Emerging Market Economies Forum (EMEF) on E-Commerce on 14–15 November 2000. She described the Dubai Forum as a follow-up event to the October 1999 Forum on e-commerce in Paris. The Secretariat were to participate in the structuring of the agenda for the tax session and that the Draft Agenda was to be circulated for comments. She considered that the Forum would present a good opportunity to take stock and to inform more than 35 non-member countries invited to this forum about the OECD’s current work programme in the field of taxation and e-commerce.

V. 2001 GLOBAL CONFERENCE: TAX ADMINISTRATIONS IN AN ELECTRONIC WORLD

9. The Secretariat provided an oral report on the 2001 Global Conference on “Tax Administrations in an Electronic World” that was scheduled to take place in Montreal on 4-6 June 2001, with a particular focus on compliance and taxpayer service issues. She added that the Conference was a joint undertaking co-organised by CATA, CIAT CREDAF, IOTA and the OECD, bringing together more than 120 Tax Administrations represented at a senior managerial level. Referring to the Draft Invitation Letter and the Draft Agenda of the Conference [DAFFE/CFA(2000)3/REV1] she informed the FSM Sub-group that the Secretariat has participated at the first preparatory meeting in April and that the co-organisers intended to flesh out the Draft Agenda of the Conference at their next meeting in July. Therefore she stressed the importance of the FSM Sub-group reflecting on the type of products it wished to put to the Conference so as to enable the Secretariat to provide substantial input to the July preparatory meeting. The Chair indicated that the members of the APEC were to be invited on an individual basis to the Conference. It was mentioned that together with the host-country, Canada, the possibility was now being investigated of organising a first physical meeting of the full Forum on Strategic Management back to back to this Conference.
VI. TECHNICAL ADVISORY GROUPS (TAGs)

10. The Chair introduced the main topics of the meeting. She identified the particular importance of Agenda Items VI and VII where the FSM Sub-group was to decide on how to report back to the FSM on what outputs the Technology TAG, the Professional Data Assessment (PDA) TAG, and the Sub-group itself were to produce for the CFA in 2001 on the one hand, and on how to make best use of these products at the 2001 Conference in Canada on the other hand.

1. Technology TAG

11. The Government Co-Chair of the Technology TAG briefly recapitulated the second meeting of the TAG that had taken place in April. He reconfirmed the importance of the Context Paper received from the FSM Sub-group. It turned out to be very helpful to the Technology TAG for the restructuring of its work process. He attributed the limited progress of the TAG partly to the lack of in-person meetings and noted that the effectiveness of the Electronic Discussion Group (EDG) to take the work forward has probably been overestimated in the past. He concluded that the Technology TAG had revised entirely its workplan, now focusing primarily on specific requests coming from the Working Party No. 9 Sub-group on Electronic Commerce (“WP9 Sub-group”) and the PDA TAG.

2. Professional Data Assessment TAG

12. The Government Co-Chair of the Professional Data Assessment TAG gave the FSM Sub-group first an overview on the work process, followed by a brief stock-take of the substantive issues considered by the PDA TAG so far.

13. He indicated that the main work of the TAG had consisted of information gathering until November 1999. Referring to tasks 1 and 2 [PDATAG/EDG(2000)2], he said that the PDA TAG had not been able so far to identify accounting or auditing standards dealing specifically with companies engaged in electronic commerce and that the report on the audit survey was to be put on the TAG EDG shortly. Echoing the remarks made by the Government Co-Chair of the Technology TAG, he confirmed that the EDG has not proved to be the right medium to substitute physical meetings satisfactorily.

14. While looking at the output todate produced by the PDA TAG, he noted that only marginal progress had been made until April 2000. He regretted the fact that it was mainly the government representatives contributing to the TAG’s work while only four business members were participating actively in the process. He mentioned also the loss of key players like Arthur Anderson. With regard to business involvement the Delegate for the United Kingdom explained that they had experienced similar problems in the UK process, where the big five accountancy firms did not seem to be in a rush to engage in discussions on e-commerce either. He therefore advocated not replacing passive business members on the TAG but instead pursuing work with smaller small mixed groups as suggested by the Technology TAG.

15. The Government Co-Chair of the PDA TAG strongly welcomed the efforts undertaken and the output submitted by the Technology TAG since April. Turing to task 3 (desirable data elements) of the PDA’s workplan he questioned whether current electronic transactions were able to carry enough data elements for audit purposes. He expressed the need for electronic transmissions to contain precise information for audit purposes and that different jurisdictions were to require different data elements. While trying to answer the question on how to proceed once a set of desirable data elements has been
established, he suggested having them embedded in Internet protocols as they were the backbone of e-commerce transactions.

16. As a way forward he confirmed the outcome of the Dublin meeting of the PDA TAG with respect to task 4 (input to standards bodies) to make these elements known to different standard setting bodies such as ebXML. He concluded his report underlining the importance of exploring further with members of the WP9 Sub-group and the Technology TAG the line to take with regard to desirable data elements. With regard to a joint meeting he mentioned that the American Institute of Certified Public Accountants (AICPA) had proposed to host it in the United States in July or August 2000.

VII. REVIEW OF SUB-GROUP WORKPLAN AND NEXT STEPS

17. By way of an introduction, the Chair suggested revisiting the Sub-group’s workplan, running through each of the different tasks. Once more she pointed out the need that by the end of the year the Sub-group were to submit a comprehensive report to the FSM Steering Group meeting in Amsterdam in early December. Besides that she invited the Sub-group to reflect on how to progress work in the future and if there were better ways to link business in the process. As the common theme of the meeting she identified the following questions: What type of output to aim at? How to present it and whom to present it to? With regard to the question where to present the output she suggested exploring further the possibility of using the FSM Knowledge Exchange web site. She reminded the FSM Sub-group of the 2001 Global Conference in Montreal, where the OECD were to contribute substantially in both areas covered by the Conference, Tax Administration and Taxpayer Service.

18. See Annex II for the Chair’s Summary on further steps and expected output by mid-October 2000 by the FSM Sub-group, as agreed at the meeting and presented to the Joint Session of the FSM Sub-group and the WP9 Sub-group on 7 June 2000.

I. Taxpayer service

a) Delivery of electronic services

19. The Chair of the Copenhagen meeting reported that subject matter experts had learnt a lot and that more dialogue was needed. He noted that Member countries followed different approaches and that therefore the Copenhagen ad hoc group felt it inappropriate to attempt the promotion of best practices. He also mentioned significant differences between countries on how they interacted with their taxpayers and tax software developers.

20. The FSM Sub-group then discussed the idea of utilising the FSMKE to promote an Internet-based exchange of a comprehensive documentation on national taxpayer service initiatives. The Delegate for Portugal questioned its accessibility. The Secretariat explained that during phase one of the project, direct access to the KE web site was restricted to the six members of the FSM Steering group (Australia, Canada, Japan, Netherlands, United Kingdom and United States). She added that the web site itself was an open web site, therefore providing an excellent opportunity for the OECD to reach non-member countries. In view of the 2001 Global Conference it was considered useful to explore further the possibility of having the FSMKE as an open window to share country experiences and to promote the use of IT in the field of Tax Administration and Taxpayer Service. The Delegate for Japan proposed using the FSM EDG as an intermediary solution. In reply to the Japanese proposal the Secretariat informed the Sub-group that there would be no obstacle to signing on interested tax administrations to the FSM EDG, underlining however the importance of simultaneously promoting the KE web site. She suggested that until all Member countries were given access to post information to the KE, the Secretariat could carry out such postings on the KE on their behalf, where considered appropriate.
21. The Delegate for the United States gave an oral status report. So far, 11 countries had sent their responses to the Survey of Taxpayer Service Initiatives and three more countries indicated that they were to respond soon. He proposed compiling a first draft summary of the responses to the Survey by the end of June.

22. The Chair of the Copenhagen meeting reminded the Sub-group of the fact that Taxpayer Service was embedded right at the start of the Ottawa Framework Conditions. Given its importance he therefore suggested preparing some type of report to be put to the CFA indicating that taxpayer service initiatives were developing rapidly, representing an ongoing process and a considerable effort to analyse diverse country practices in this field. The Chair proposed concentrating on electronic filing of tax returns and setting out the different approaches taken by countries. In addition thereto the Delegate for the United Kingdom saw a particular value in extracting common features from the responses to the questionnaire.

23. With regard to the Parallel Working Session No. 2 on the 2001 Global Conference Draft Agenda it was noted that the three proposed items were very different. The Sub-group felt the need to receive more detailed information on how to contribute best to the Conference in the area of taxpayer service. The Secretariat indicated that there was an additional planning meeting in Canada in July where the co-organisers together with the Secretariat were to flesh out the Agenda. She repeated that the aim of the Conference was primarily the sharing of country experiences and to learn from each other, but not to agree on common international standards. It was agreed that the outcome of the planning meeting would be made available to the FSM Sub-group for further consideration and decision on precise input at its next meeting.

2. Guidance notes for SMEs involved in e-commerce on tax obligations and record-keeping requirements

24. The Delegate for the United Kingdom presented the draft UK scoping paper for SMEs (small and medium-sized enterprises) engaged in e-commerce. He indicated that from a UK point of view the underlying working hypothesis was to encourage better compliance by SMEs by giving them the appropriate tools and providing them with the right answers to their questions. He considered it would be extremely helpful and valuable for taxpayers if web sites in different countries were organised using the same basic structure. The Delegate for the Netherlands indicated that they supported SMEs in a more general way and not with a particular focus on e-commerce. They had learnt from them that a large number of cases used tax advisers when they wanted to know more about local tax obligations in other countries rather than trying to find the information on the Internet. Other countries indicated that they did not envisage special web sites for SMEs as they were not posing other or specific problems different to those already encountered by tax administrations.

25. The Chair noted that there were different approaches taken by countries according to their needs for tax administration / compliance reasons. Therefore she deducted that the OECD’s role was to act as a catalyst for individual country guidance and not aim for a common OECD position. As one possible way forward she encouraged the United Kingdom to collect, assisted by other Member countries, the material that was available and to catalogue links for SMEs sites of other jurisdictions. She invited all members to share their domestic guidance for SMEs directly with the United Kingdom. The product of this work was identified to serve as a possible input to the 2001 Conference in Canada.
3. Manual on audit and investigation tools, techniques and strategies for e-businesses

26. Delegates for Australia, the United States and the United Kingdom presented their country-specific audit manuals. The FSM Sub-group then discussed ways on how to present the manuals to a wider audience like the 2001 Global Conference and where to make them publically available. The Delegate for the Netherlands mentioned that they had a small task group working on a more general guide for all tax officials explaining what type of information the Internet provides, how to use search engines and the reliability of information collected on the Internet. However, only a restricted audience was to be familiarised with more sensitive technical questions like port scanning. Some other member countries confirmed that they had opted for a similar approach.

27. The FSM Sub-group saw one possibility as posting the three country manuals to the FSM EDG, where all countries could access them. While this approach was agreed to with regard to OECD Member countries, the Delegate for the United Kingdom questioned the value of country-specific material for the OECD as an Organisation in view of the 2001 Conference. He suggested adding an introduction to the three manuals clarifying the role of the OECD as being the place, where countries shared and refined their manuals under the auspices of the FSM Sub-group. Besides that it was agreed that Australia, the United Kingdom and the United States would prepare a report (synopsis) to be put forward to the CFA in January 2001 on the work done and pull together generic material from the three manuals. Such a generic manual, updated if necessary before the Conference, would serve as an appropriate OECD input to the 2001 Conference. The Secretariat was asked to explore further where exactly this material could fit on the agenda, as other co-organisers like CIAT were likely to have similar material.

4. Catalogue of Internet sites posing challenges to tax administrations

and input into work on harmful tax competition

28. The Chair asked Delegates to take a hard look at what exactly the FSM Sub-group was trying to achieve with such a list. The Delegate for France indicated that a special task group has been set up an that they were to prepare a list identifying categories of sites posing challenges on tax adminstrations. Other countries were encouraged to supply their national lists, where available.

29. The Delegate for Australia presented the room document on e-commerce developments by tax havens. He indicated that tax havens’ involvement with the Internet and e-commerce stepped up to a more professional approach.

5. Taxation expectations for identification and jurisdictional content

of digital certificates

30. The Government Co-Chair of the Technology TAG outlined briefly the content of part one of the note FSMEC/EDG(2000)11 on “Authentication and Verification of Identity and Location”. He mentioned that technology was tailored to enable verification of identity but not to establish identity. Internet provider (IP) addresses of purchasers, credit card numbers and digital certificates were presented as possible proxies for identification purposes. In relation to credit card indicia for jurisdictional verification he presented a room document prepared by the Australian Taxation Office looking at card Issuer Identification Numbers (IINs) used around the world by financial institutions. He went on to remark that all major credit cards used for e-commerce transactions were to follow the underlying standard, which was controlled by the International Standards Organisation (ISO) and that each number range issued against the identity of a bank was recorded in the ISO Register. Summing-up he noted that IINs for credit cards were likely to
provide a valuable tool for jurisdictional identification and that more information was needed from ISO and credit card companies.

31. The Delegate for the United Kingdom wondered whether there was still a possibility of having the jurisdiction allocated to the new Ipv6 standard. In response to this the Delegate for Australia assumed that it was probably too late now to forward such a proposal. Taking this example the Delegate for Ireland reminded the Sub-group of the importance of trying to influence the standard-setting bodies.

32. Frank Mullen, Vice-Chair of the CFA, joined the meeting of the FSM Sub-group and explained that he had been asked to oversee the CFA’s work programme on e-commerce on behalf of the Officers and the Committee more directly. He encouraged the Sub-group to ensure that key targets were met and that the expected output was presented to the Committee in a timely fashion.

6. Input into standards bodies

33. The Secretariat referred the Sub-group to its last meeting where it was agreed that the Secretariat was to write to all standard-setting bodies identified on the list compiled by Technology TAG to inform them of the OECD’s work on taxation aspects of e-commerce. He invited the Sub-group to reconsider the topic and suggested adopting a more targeted approach, addressing specific issues.

34. The Chair proposed reworking the Context paper prepared for the Technology TAG [TECHTAG/EDG(2000)0]1 and using it as generic background information for standard bodies on OECD work. The Government Co-Chair of the PDA TAG, referring to their draft letter to ebXML on desirable data elements, still spotted a reasonably good chance to forward requests from tax administrations to the relevant bodies. In order to ensure that the right bodies were contacted, the Technology TAG standard bodies data needed updating to become more accurate. It was agreed that the government Co-Chairs of the Technology TAG and PDA TAG would contact the Technology TAG business Co-Chair and then draft a letter to be sent to these bodies, signed by the Chair of the CFA.

7-12. Guidelines for e-businesses

35. The Government Co-Chair of the PDA TAG welcomed the notes provided by the Technology TAG stressing their importance for the work of the PDA TAG. He then went on to question strongly the conclusion contained in §47 of the note on electronic record integrity. In response the Government Co-Chair of the Technology TAG confirmed that paragraph 47 had been deleted in the meantime and that the former paragraph 48 contained the conclusions. He recommended working together more closely with accounting software manufacturers encouraging them to consider encryption and time stamping. He recognised however that it might prove difficult to get software suppliers to add these two additional layers and to make sure that business could not circumvent the use of encryption and time stamping, if desired.

36. The Delegate for the Netherlands gave an update on the standard audit file (for profit taxes and VAT) which they had developed and introduced in the Netherlands. SMEs had been given the possibility of using it for the first time to file their 1999 tax return. Given the positive reactions it was planned to develop a new audit file for wage taxes soon. In response to the question whether there was a need for encryption or time stamping he added that they saw no new threats requiring such features for their audit files. Finally he explained that the incentive for businesses to integrate the standard audit file was that they met the tax administrations’ retention requirement when used together with their software.

37. The Government Co-Chair of the PDA TAG added to the debate that the TAG got the right contacts to obtain further input on commercial inhouse accounting systems. At the same time he doubted
whether the PDA TAG was realistically able to provide guidelines for e-businesses already within the next six months. The Chair invited the PDATAG to continue its work, to consider the Technology TAG material and to present a report at the the next meeting of the FSM Sub-group.

VIII. FORWARD LOOK

38. The Chair invited members of the FSM Sub-group to engage in an initial discussion on the future role of the Sub-group, Technology TAG and the PDA TAG. She foresaw the need to effect self-reviews at some stage during the autumn. One of the most important questions to be answered was how to make best use of business involvement in the process. She pointed out that so far business was rather reluctant to take the initiative and preferred instead to react on proposals put forward by government participants.

39. The Delegate for the United States questioned whether tax administrations were not expecting too much too soon. In support of this assumption he stressed the fact that this type of close co-operation was an entirely new process for both sides, where people had to build up trust first, where they had to tackle difficult topics and where the lack of physical meetings has not been compensated sufficiently by the EDGs. The Delegate for the United Kingdom noted that they had experienced similar problems domestically, where business were not in favour of broad discussions, preferring to react on draft proposals on precise topics launched by government instead.

40. Several Delegates pointed out the need to select carefully the “right” representatives of the business community to participate in the future work of the OECD. The Secretariat informed the Sub-group of recent changes at executive level in the BIAC and that they could become a better partner in the future when decisions with respect to adequate business representation were to be taken. In view of the forthcoming self-assessment of the TAGs one possibility put forward was to try to find out from those business members that dropped out during the process why this had happened. Two Delegates suggested discussing further the possibility of merging the PDA with the Technology TAG.

41. The Chair concluded that these initial thoughts in view of the self-evaluation were very helpful and the Sub-group would revisit this issue at its next meeting.

IX. JOINT SESSION WITH WORKING PARTY NO. 9 SUB-GROUP ON ELECTRONIC COMMERCE

42. The Chair indicated that one of the aims was to improve the Working Party No. 9 Sub-group’s understanding on what the FSM Sub-group had been doing so far and to reassure them that there was no conflict of interest in the work undertaken by the two groups. Besides that she considered the meeting to offer a good opportunity to exchange views with the WP9 Sub-group on the future process of the TAGs and to explore jointly the best possible way forward to guarantee for fruitful consultation with the business community.

X. OTHER BUSINESS

43. The date of the next meeting of the FSM Sub-group was tentatively fixed for 30-31 October 2000. [The date has subsequently been set and confirmed for 23-24 October.]
ANNEX I: FINAL LIST OF PARTICIPANTS

Forum on Strategic Management Sub-group on Electronic Commerce
5-6 June 2000

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ANNEX II: REVIEW OF THE FSM SUB-GROUP’S WORKPLAN
EXPECTED OUTPUT BY MID-OCTOBER 2000

Draft Summary by the Chair
7 June 2000

1. Taxpayer service

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<td>United States to write to the members of the ad hoc group passing on this information and encouraging them to post papers and participate in discussions.</td>
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<tr>
<td>United States to analyse the results of the taxpayer service survey.</td>
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<tr>
<td>United States to lead on putting together a report; reviewing what taxpayers are wanting from tax administrations in terms of service initiatives, what initiatives are underway in different countries and the different approaches.</td>
</tr>
<tr>
<td>2001 Global Conference: Secretariat to clarify as soon as possible after the July planning meeting of the cosponsors the particular areas of taxpayer service where input is wanted from OECD Member countries and how that input should be developed and progressed by the FSM Sub-group on Electronic Commerce.</td>
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<th>Due Date</th>
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<td>EDG mid July, FSMKE mid-October</td>
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<td>end July</td>
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2. Guidance notes for SMEs involved in e-commerce

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<td>United Kingdom to lead on developing guidance on tax administration aspects and explore common principles with the Netherlands, Germany, Spain and possibly Australia.</td>
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<tr>
<td>All countries to let the United Kingdom have details of any existing guidance for SMEs concerning domestic tax obligations (paper or web based) and United Kingdom undertakes to translate any paper guidance to the extent necessary.</td>
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<tr>
<td>United Kingdom will develop its own web-based guidance for SMEs involved in e-commerce.</td>
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<tr>
<td>United Kingdom to draft a report on what guidance could be offered to SMEs, how guidance on individual country sites might be linked and proposals on how the FSM Sub-group might take this forward in 2001.</td>
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<tr>
<td>This report to be shared with countries attending the 2001 Global Conference.</td>
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### 3. Manual on audit and investigation tools and techniques

- Secretariat to post the three country-specific manuals to the FSM EDG with any introduction the three countries wish to attach. **mid-August**

- United States, Australia, United Kingdom to prepare a short report outlining the work they have done in producing the manual. Their target audiences, the purpose of the manuals and the collaboration that has taken place to produce and share the material under the auspices of the FSM Sub-group. **mid-October**

- The generic material to be pulled from the three country-specific manuals to be put together in one document which will be shared with countries attending the 2001 Global Conference. **mid-October**

- Secretariat to explore with the co-sponsors of the 2001 Global Conference how the generic material should be distributed (it is not appropriate for publication on a publicly accessible web site); the format of the conference session covering this area and how the FSM Sub-group should input into that session, providing updates of the material as appropriate. **end July**

### 4. Web site providing challenges to tax administrations

- All countries to provide France with details of any potentially harmful sites they have identified. **end July**

- France to produce a paper identifying categories of potentially harmful sites and the challenges they present to tax administrations. **mid-October**

### 5. Taxation expectations for identification

- The Technology TAG has produced a paper covering this and tax collection mechanisms. Information on the latter has been passed to WP9 Sub-group. Information on identification is included in the manuals on audit and investigation tools and techniques, which will be updated as appropriate.

### 6. Input into standards bodies

- Canada to rework the context paper provided to the Technology TAG as background for the Standards bodies on the interest of tax administrations. **end July**

- The Government Co-chairs of the PDA and Technology TAGs to contact the Business Co-chair of the Technology TAG to identify the main standards bodies that we need to contact and input to as a matter of urgency. **end July**

- The Government Co-chairs of the PDA and Technology TAGs to draft letters for submission to those bodies. **early September**
7-12    **Output from the PDA TAG: Guidelines for E-businesses**

- The provision of guidelines is not possible in the time available.

- Secretariat and government Co-Chair of the Technology TAG to ensure the Technology TAG delivers the remaining papers.  
  **end June**

- PDA TAG to consider the material provided by the Technology TAG (the two Government Co-chairs to consider doing this in small groups consisting of both PDA and Technology TAG members focussed on particular tasks) and put together a draft paper outlining options on how the FSM Sub-group might provide input in these areas to software manufacturers.  
  **mid-October**

- FSM Sub-group to consider the way forward at its next meeting on how this work could be shared with countries attending the 2001 Global Conference.