The attached document is submitted FOR INFORMATION under Item III of the Draft Agenda of the Fourth Meeting of the Working Party No. 9 on Consumption Taxes, to be held on 30 November - 1 December 2000.

Please note that this remains a working draft and so is still subject to some further revision and development. Formal letters of invitation, covering a final draft of the agenda, are due to go out to tax administrations during December 2000. That material will of course also be circulated to the Committee on Fiscal Affairs for information.

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http://www.oecd.org/subject/e_commerce/
NOTE BY THE SECRETARIAT

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DRAFT AGENDA

TAX ADMINISTRATIONS
IN AN ELECTRONIC WORLD

A conference co-sponsored by:

CIAT
CATA
CREDAF
OECD
IOTA

Hosted by

Canada Customs and Revenue Agency (CCRA)

MONTREAL, CANADA

4-6 June 2001
TAX ADMINISTRATIONS IN AN ELECTRONIC WORLD

WORKING DRAFT AGENDA

CONFERENCE OBJECTIVES

- To examine and debate the key tax administration issues raised by electronic commerce with a view to developing a global taxation framework that can accommodate the established taxation principles that operate across a broad range of countries.

- To learn, from the experiences of tax administrations, the practical approaches to electronic commerce, in terms of identifying, auditing and assessing taxpayers and collecting tax due; to examine the responses to those challenges, and the opportunities that are also available for improved efficiency and taxpayer service.

- To identify new Internet opportunities for providing taxpayer service, reducing tax administration costs and improving taxpayer control.

- To explore the scope for the development of common standards and best practice in tax administration that would both assist tax administrations in their work and help provide for greater international consistency and cooperation in tax administration.

- To identify outstanding issues in this area which will require further joint work by the co-sponsoring organizations.

- To strengthen the ties between the participating tax organizations thereby improving the level and quality of communication and co-ordination between both the organizations and the tax administrations of their member economies. More generally, to develop an international framework for improved co-operation, including areas that go beyond the issues dealt with by this conference.

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1. During the conference, there would be a hands-on exposition of Internet based service initiatives by a representative group of Tax Administrations.
# TAX ADMINISTRATIONS IN AN ELECTRONIC WORLD

**Monday, 4 June 2001: CHALLENGES AND RESPONSES**

[Chairs and Rapporteurs to be determined at the next planning meeting]

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Details</th>
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<tbody>
<tr>
<td>09:00 - 13:45</td>
<td>OPENING PLENARY SESSION</td>
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<tr>
<td>09:00 - 09:30</td>
<td>(1) WELCOMING STATEMENTS</td>
<td>Mr. Cauchon, Minister of National Revenue&lt;br&gt;Mr. Robert Wright, Commissioner (CCRA)</td>
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<tr>
<td>09:30 - 10:15</td>
<td>(2) KEYNOTE ADDRESS: ELECTRONIC COMMERCE AND THE NEW ECONOMY</td>
<td>Leading private sector figure [Mr. John Roth, CEO, Nortel Networks - TBC] 45 min</td>
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<tr>
<td>10:15 - 10:45</td>
<td>Coffee Break</td>
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<tr>
<td>10:45 - 11:30</td>
<td>(3) KEYNOTE ADDRESS: E-GOVERNMENT</td>
<td>An expert on E-government TBD 45 min</td>
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<tr>
<td>11:30 - 12:00</td>
<td>Opening Address:</td>
<td>Mr. Everardo Maciel, Brazil [TBC]&lt;br&gt;<em>Purpose:</em> To highlight the issues identified in the Issues Paper</td>
</tr>
<tr>
<td>12:00 - 12:15</td>
<td>Commentator:</td>
<td>Mr. Gersham Pasi, Zimbabwe [TBC]&lt;br&gt;<em>Purpose:</em> Comment on the issues raised by Mr. Maciel from the perspective of developing countries</td>
</tr>
<tr>
<td>12:15 - 13:45</td>
<td>Introduction of sub-topics:</td>
<td>- Broad tax policy issues (direct/consumption tax) Morocco 15 min&lt;br&gt;- Identification, assessment, audit Canada 15 min&lt;br&gt;- Collection/payments Spain 15 min&lt;br&gt;- Taxpayer services - opportunities Chile 15 min&lt;br&gt;- Implications for structures of tax administrations Hungary 15 min&lt;br&gt;- International issues (areas for consensus and co-operation) UK 15 min</td>
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<tr>
<td>13:45 - 15:15</td>
<td>Lunch</td>
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<tr>
<td>15:15 - 17:45</td>
<td>Beginning of Parallel Working Sessions No.1 and No. 2</td>
<td></td>
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TAX ADMINISTRATIONS IN AN ELECTRONIC WORLD

PARALLEL WORKING SESSION NO. 1 RAPPORTEUR: TBD

[Starting on DAY 1 at 15:15 and continuing through until 10:00 on DAY 3]

ADDRESSING THE KEY TAX POLICY AND ADMINISTRATION ISSUES RAISED BY E-COMMERCE

Monday 4 June 2001

TAX POLICY ISSUES

CHAIR: TBD

15:15 - 16:15 Consumption Tax
Speaker: Argentina 20 min
Panel: European Commission, Singapore, South Africa, UK 5 min each
Open discussion - Q and A 20 min

16:15 - 16:45 Coffee Break

16:45 - 17:45 Direct/International Tax
Speaker: India 20 min
Panel: OECD Secretariat, France, Senegal, Colombia 5 min each
Open discussion - Q and A 20 min

Tuesday 5 June 2001

ADMINISTRATION ISSUES

CHAIR: TBD

08:30 - 10:00 Identification/Registration
Speaker: Australia 45 min
Panel: India, Mexico, Hungary 10 min each
Open discussion - Q and A 15 min

10:00 - 10:30 Coffee Break

10:30 - 12:30 Audit/Assessment
Speaker: Brazil 60 min
Panel: Canada, Portugal, France, Japan 10 min each
Open discussion Q - A 30 min

12:30 - 14:00 Lunch

Wednesday 6 June 2001

CO-OPERATION ISSUES

CHAIR: TBD

08:30 - 10:00 Panel Discussion
Panel: European Commission, Norway, United States, CIAT Executive Secretariat 15 min each
Open discussion - Q and A 30 min
## TAX ADMINISTRATIONS IN AN ELECTRONIC WORLD

**PARALLEL WORKING SESSION NO. 2** [Starting on DAY 1 at 15:15 and continuing through until 10:00 on DAY 3]

**INTERNET AND OTHER NEW TECHNOLOGY OPPORTUNITIES FOR TAX ADMINISTRATIONS: SUCCESS STORIES AROUND THE WORLD**

### Monday, 4 June 2001

**RAPPORTEUR:** TBD  
**CHAIR:** TBD

**Electronic web site creation**  
1) 15:15 - 15:45 Latvia  
   30 min

**Electronic provision of tax information**  
2) 15:45 - 16:15 United Kingdom  
   30 min

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<tr>
<td>16:15 - 16:45</td>
<td>Coffee Break</td>
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3) 16:45 - 17:15 Spain  
   30 min  

4) 17:15 - 17:45 Open discussion - Q and A on presentations 1, 2 and 3  
   30 min

### Tuesday, 5 June 2001

**CHAIR:** TBD

**ELECTRONIC FILING, ASSESSMENT, PAYMENT AND REFUND**

**Electronic filing and payment**  
4) 08:30 - 09:15 Brazil  
   45 min

5) 09:15 - 10:00 Australia  
   45 min

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<td>10:00 - 10:30</td>
<td>Coffee Break</td>
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**Call Centres**  
6) 10:30 - 11:00 Canada  
   30 min

7) 11:00 - 11:30 Open discussion - Q and A on presentations 4, 5, and 6  
   30 min

8) 11:30 - 12:00 Chile  
   30 min

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**On-line registration**  
7) 11:30 - 12:00 Chile  
   30 min

**On-line access to individual information**  
8) 13:30 - 14:30 Denmark  
   60 min

**Security of Information**  
9) 14:30 - 15:30 United States  
   60 min

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   30 min

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Technology’s Impact on the Management and Organization of Tax Administrations

Using Internet for tax administration staff training

10) 16:30 - 17:00 Canada 30 min
17:00 - 17:15 Open discussion - Q and A on presentation 10 15 min

Wednesday, 6 June 2001

Impact on the organisation of tax administrations

CHAIR: TBD

11) 08:30 - 09:00 New Zealand 30 min
12) 09:00 - 09:30 United States 30 min
09:30 - 10:00 Open discussion - Q and A on presentations 11 and 12 30 min

10:00 - 10:30 Coffee Break

CLOSING PLENARY SESSION

10:30 - 11:00 (1) REPORTING BACK FROM THE PARALLEL SESSIONS: IDENTIFYING BEST PRACTICES AND ISSUES WHICH REQUIRE FURTHER WORK

- Broad tax administration issues – Rapporteur’s report
- Taxpayer service and technologies issues – Rapporteur’s report

11:00 - 12:45 (2) TAKING FORWARD THE GLOBAL AGENDA

Panel: Executive Secretaries from the co-sponsoring organizations, chaired by the CCRA

- Agreed best practices
- Areas which require further work
- The process for taking forward the dialogue

GENERAL DISCUSSION

12:45 - 13:00 (3) CLOSING COMMENTS

Speaker: A representative of the Presidents/Chairs of CATA, CIAT, IOTA, CRÉDAF and the OECD
The Commonwealth Association of Tax Administrators (CATA) is an international inter-governmental organisation, created in Barbados in 1977 by the Commonwealth Finance Ministers. Its objective is to assist the members improve all aspects of their tax administration through training programs, workshops, technical conferences, technical assistance, newsletters, etc. CATA is presently the largest organisation of tax administrators with 46 member countries.

The Inter-American Center of Tax Administrations (CIAT), is a non-profit, public international organisation established in 1967, to promote and facilitate mutual co-operation among its member countries, to provide them with a forum for discussion and exchange of experiences and assist them in their efforts for achieving high standards of integrity, professionalism efficiency, effectiveness and Cupertino. CIAT is comprised of 28 member countries from the American Continent and 5 associate members from Europe.

The Intra-European Organisation of Tax Administrations is a non-profit inter-governmental organisation established in October 1996 and based in Budapest (Hungary). Its mission is to provide a forum to assist its members in the Central and Eastern European Countries and to support their modernisation projects, especially in view of their accession to the European Union. To perform its major objectives, IOTA organises seminars and workshops, publishes a magazine (the Tax Tribune), and helps co-ordinate technical assistance in the region. IOTA has twelve members and eleven associate members.

La Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales is an organisation of 27 francophone developing tax administrations. Its mandate is to improve international co-operation in tax matters and to develop international instruments as they relate to taxation. The Colloques strive to improve the workings of tax administrations through the exchange of ideas, information and experiences between tax officials.

The Organisation for Economic Co-operation and Development groups 29 member countries in an organisation that provides governments a setting in which to discuss and develop economic and social policy. The Committee on Fiscal Affairs was established in 1971 to provide a forum for tax policy makers and administrators from OECD countries and outside to discuss international and domestic tax issues. The Committee strives to eliminate tax measures which distort trade and investment flows, prevent double taxation, counteract tax evasion and avoidance and improve the effectiveness of tax administrations. This contributes to the OECD objective of promoting economic development through free trade and the free movement of capital and labour. Through dialogue between governments, the Committee seeks to promote communication, co-operation and mutual assistance in taxation.