

2009 Publications, Recommendations and Reports

Centre for Tax Policy and Administration



OECD Bribery Awareness Handbook for Tax Examiners (December)

Provides information on the various bribery techniques used and tools to detect and identify bribes. Now updated with the 2009 anti-bribery recommendation to mark the launch of the OECD's Initiative to Raise Global Awareness of Foreign Bribery .

Revenue Statistics 1995-2008 (2009 Edition) (November)

This annual publication presents a unique set of detailed and internationally comparable tax data in a common format for all OECD countries from 1965 onwards. It also includes a special report on the Taxing Power of Sub-Central Governments.

OECD Tax Policy Studies no 18: Taxation of SMEs: Key Issues and Policy Considerations (October)

This report releases findings of a study on the taxation of SMEs in OECD countries, covering a broad range of SME taxation issues, including possible effects of taxation on the creation and growth of SMEs, and considerations arising from a relatively high compliance burden.

Money Laundering Awareness Handbook for Tax Examiners (October)

This handbook aims to assist governments in the fight against money laundering by increasing the awareness of tax auditors of the nature of money laundering and on how they may recognise indicators of money laundering that need further investigation.

Tax Co-operation 2009: Towards a Level Playing Field - 2009 Assessment by the Global Forum on Transparency and Exchange of Information (September)

The Global Forum's annual assessment of transparency and tax information exchange policies in more than 80 economies. It highlights changes made over the last year in the domestic laws and regulations of the economies covered by the 2008 Assessment.

Engaging with High Net Worth Individuals on Tax Compliance (September)

The study identifies and recommends to tax administrations a number of best practices for dealing with High Net Worth Individuals (HNWIs), including understanding the risks posed by the HNWI segment, the motivations of HNWIs and the wider marketplace for aggressive tax planning.

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (September)

The Transfer Pricing Guidelines provide guidance on the application of the "arm's length principle" for the valuation, for tax purposes, of cross-border transactions between associated enterprises. This includes an update to Chapter IV to reflect the latest developments in the area of dispute resolution, as well as updates to the Foreword, Preface and Council Recommendation.

Standard Business Reporting (September)

Standardising the information businesses are required to report to Government and how such reporting is carried out can be expected to significantly reduce their administrative burden. This guidance note provides practical guidance on developments in this area drawing on the approaches and experiences of a small number of countries.

Compliance Management of Large Business Task Group: Experiences and Practices of Eight OECD Countries (July)

The report highlights common compliance issues associated with large taxpayers and identifies practices and innovative programs or initiatives used by tax administrations to deal with these challenges.

Information Note - General Administrative Principles: Corporate governance and tax risk management (July)

The Guidance Note shares and builds on the experiences and lessons from Australia, Canada and Chile in encouraging good corporate governance and tax risk management.

Recent Discussion Drafts for comment

Topics for comment by January 2010: state-owned entities, telecommunication transactions, business profits, and Chapters I-III of the Transfer Pricing Guidelines. See www.oecd.org/tax

January 2010



Sign up for Tax News Alerts via e-mail at www.oecd.org – MyOECD.

Building Transparent Tax Compliance by Banks (July)

The study examines banks' involvement (direct or indirect) in aggressive tax planning, and to identify what benefits revenue bodies and banks could offer each other in order to construct a mutually beneficial enhanced relationship.

Guidance Note on Encouraging and Promoting the Spontaneous Exchange of Information (June)

The purpose of this guidance note is to improve the effectiveness of spontaneous exchange of information by developing guidelines on this form of exchange for tax officials, raising their awareness by stressing the importance of feedback mechanisms, awards of recognition to auditors providing information spontaneously.

Recommendation of the Council on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions C(2009)64 (May)

On 25 May 2009 the OECD Council recommended that Parties to the OECD Anti-Bribery Convention explicitly disallow the tax deductibility of bribes to foreign public officials, for all tax purposes, and other measures to improve detection and responses to corruption from a tax perspective.

Taxing Wages 2007-2008 (2008 Edition) (May)

Taxing Wages provides unique information on income tax paid by workers and social security contributions levied on employees and their employers in OECD countries. This year's issue includes a Special feature entitled "Consumption taxation as an additional burden on labour income".

Managing and Improving Compliance: Recent Developments in Compliance Risk Treatments (April)

This information note describes recent progress by revenue bodies in the development of more innovative or unusual risk treatment approaches to address non-compliance in the small and medium enterprise (SME) sector and provides examples of evaluation approaches adopted by agencies to measure the impacts and outcomes of these new treatment methods.

Managing and Improving Compliance: Recent Developments in Compliance Risk Treatment - A Catalogue of Revenue Body Initiatives (April)

This provides a catalogue of more innovative or unusual risk treatment approaches developed and applied by revenue bodies to address non-compliance in the small and medium enterprise (SME) sector.

Access For Tax Authorities To Information Gathered By Anti- Money Laundering Authorities (February)

The survey provides valuable information about current country practices which may assist those countries interested in improving cooperation between tax and Financial Intelligence Units which are responsible for anti money laundering initiatives.

Report On Abuse Of Charities For Money-Laundering And Tax Evasion (January)

Tax evasion and tax fraud through the abuse of charities is a serious and increasing risk in many countries, and some estimate that the abuse of charities costs their treasury many hundreds of millions of dollars. This report summarizes the status attached to charities in 19 countries surveyed. It describes the common methods of the abuse of charities, sets out detection strategies and indicators of suspicious transactions.

Tax Administration in OECD and Selected Non-OECD Countries: Comparative Information Series (2008) (January)

A comprehensive survey of tax administration practices across 30 OECD and 13 selected non-OECD countries, including new sections on issues such as large taxpayer operations, tax debt management, service delivery standards, electronic filing and other e-services, tax disputes and administrative review.

ICG Report on the Granting of Treaty Benefits with respect to the Income of Collective Investment Vehicles (January)

The report includes a comprehensive set of recommendations with respect to the legal and policy issues relating specifically to CIVs, i.e. the extent to which either the vehicles or their investors are entitled to treaty benefits. These recommendations are now being considered by WP1.

ICG Report on Possible Improvements to the Procedures for Tax Relief for Cross Border Investors (January)

The report discusses the procedural problems in claiming treaty benefits faced by portfolio investors more generally and makes a number of recommendations on "best practices" regarding procedures for making and granting claims for treaty benefits for intermediated structures. These recommendations are now being considered by the appropriate subsidiary bodies of the CFA.