

Communiqué of the 11th Meeting of the OECD Forum on Tax Administration (FTA) Oslo, Norway, 29 September 2017

We, the heads of 48 tax administrations, met in Oslo for the 11th Plenary meeting of the [OECD Forum on Tax Administration](#) (FTA). The meeting brought together over 180 delegates, including the Treasury Minister of Argentina - the incoming G20 Presidency - the Finance Minister of Norway, Tax Commissioners and senior officials, representatives of business as well as international partner organisations. We would like to thank our hosts, the Norwegian Tax Administration, for the excellent arrangements for this meeting and for the warm welcome to Oslo.

The Forum on Tax Administration brings together Tax Commissioners [of the most advanced tax administrations worldwide](#), including OECD and G20 countries, to work collaboratively on global tax administration challenges and take collective action to achieve common goals. Together FTA members collect EUR 8.5 trillion in revenues to fund public services and deliver government objectives.

At this year's Plenary we focused on the following interlocking themes:

- Supporting the OECD/G20 international tax agenda, in particular through implementing automatic exchange of information, the BEPS outcomes and actions to enhance tax certainty;
- Improving compliance through work on the shadow economy and a future focus on the effective use of data, including from online intermediaries in the sharing economy;
- Building the tax administration of the future with a focus on digital services and delivery, and supporting wider capacity building in developing countries, core to achieving the Sustainable Development Goals, including through assistance on the implementation of BEPS and automatic exchange of information.

Information on the FTA reports released at the Plenary and the outline of the FTA's future work programme is contained in the Annex.

Supporting the international tax agenda

We continue to prioritise implementation of the OECD/G20 international tax agenda. On automatic exchange of bank information, pursuant to the [Common Reporting Standard](#) (CRS), we have put everything in place domestically and internationally to exchange within the [timelines](#) to which our jurisdictions have committed. The automatic exchange of information is making accounts held offshore visible to tax authorities for the first time, allowing unpaid tax to be recovered and appropriate penalties applied to those who do not come forward voluntarily. [As reported by the OECD to the G20](#), disclosure initiatives previously taken in advance of this change have already identified close to EUR 85 billion in additional revenue.

September 2017, the time of our Plenary, is a key milestone for the first exchanges of CRS information and we are pleased to announce that such exchanges are now beginning between many of our members. We agreed to continue to work collaboratively to ensure that data exchanged under the CRS is of high quality and is used effectively and appropriately in the common fight against tax evasion. CRS information is being exchanged using the Common Transmission System (CTS), the first global, secure bilateral exchange system connecting tax administrations from around the world. The FTA designed, funded and

built the CTS and did so on time and on budget. The CTS has substantially reduced costs, enhanced security levels, and eliminated the need for over 5000 bilateral transmission channels. We thank all of those involved in this huge collective effort, which we see as a template for future FTA co-operation, and we welcome the [Global Forum on Transparency and Exchange of Information](#)'s role in managing the ongoing operation of the CTS.

On [BEPS](#), we welcomed the release of the [first six MAP peer review reports](#) under BEPS Action 14 earlier this week. FTA members have further driven forward work under [Action 13](#) and jointly prepared for the first exchanges of CbC reports in June of next year. It is in this context that we have released two handbooks containing [practical guidance on how to implement Country-by-Country \(CbC\) reporting](#) and [how to make effective use of the information for high level risk assessment purposes](#), including detailed examples of dos and don'ts.

On the [tax certainty agenda](#) we are moving forward with an ambitious and comprehensive agenda focused on dispute prevention and dispute resolution, supplementing the ongoing work on MAP and CbC, and including:

- **A new [international compliance assurance programme - ICAP](#).** We launched ICAP, a pilot program that uses CbC Reports and other information to facilitate multilateral engagements between MNE groups and participating tax administrations, bringing benefits to taxpayers and tax administrations including improved risk assessment based on fully informed and targeted use of CbCR information, an efficient use of resources, a faster and clearer route to multilateral tax certainty and fewer disputes entering into MAP.
- **Improved and better co-ordinated risk assessment.** The ICAP pilot will be complemented by a new FTA project mapping out jurisdictions' differing approaches to risk assessment with a view to increasing mutual understanding, closer cooperation and convergence.
- **More closely integrated international audit activity.** A new project will look at how to facilitate greater use of joint audits across jurisdictions, reducing costs for firms and allowing tax administrations to work jointly on the assessment of tax liabilities in cross-border operations, further reducing situations requiring resolution through MAP.
- **Reducing audit adjustment not sustainable in MAP.** Further work will be undertaken in improving and promoting the "Global Awareness Training for International Tax Examiners".

Improving compliance

The [Joint International Taskforce on Shared Intelligence and Collaboration](#) (JITSIC) has continued to provide a highly effective mechanism for bringing together tax administrations to respond to new global compliance risks and to collaborate on individual cases. The JITSIC work on the Panama Papers has resulted in a better understanding of evasion and avoidance arrangements, especially the role of intermediaries in these arrangements, improved exchange of information practices and an agreed collaborative approach to any future data leaks.

We have released a report on the [Shadow Economy](#), which identifies the latest trends in shadow economy activity, including the rise of labour market crime, and highlights how tax administrations are responding, including through taking whole of government approaches and the use of new technologies such as online cash registers and data matching. As a result of this report, a new project is being launched to obtain and

share information from online intermediaries in the sharing and gig economy on payments which might otherwise go untaxed. This project will include discussions with intermediaries including on data aspects such as the format and periodicity of data collection.

Finally, tax debt management remains a priority issue for the FTA, with nearly EUR 800 billion of potentially collectible tax debt, and we have launched a new project to identify innovative practices, including the use of behavioural insights, and to learn from best in class.

Future of tax administration

All FTA members are looking at the opportunities that new technologies, analytical tools and data provide for increasing compliance, improving taxpayer service and reducing burdens. This is a fundamental rather than incremental change and the wider economic benefits can be substantial. We have released a new report on the [Changing Tax Compliance Environment and Role of Audit](#) which sets out the scale and scope of the changes taking place in the tax environment and the opportunities and challenges that arise. The digital transformation will continue to be a major focus of FTA work going forward.

Significant change is taking place in FTA member tax administrations, driven by the use of new technologies but also other factors, such as cost reductions and the taking on of new responsibilities. It is against this background, that today we are also pleased to release the [Tax Administration Series 2017](#) which identifies how these shifts are occurring in different tax administrations, including through a large number of country examples, and provides invaluable comparative information to inform tax administrations' strategies. We also commend the exemplary cooperation with the IMF, CIAT and IOTA in the collection of this data which has now, for the first time, created a set of comparative data on tax administrations covering more than 130 jurisdictions from around the world.

In the critical area of capacity building we took important steps in joining-up the work of individual tax administrations, supporting the [Tax Inspectors Without Borders](#) (TIWB) Initiative and in working with other regional tax organisations as well as the [Platform for Collaboration on Tax](#) (OECD, IMF, WBG, UN). A new platform has been developed by the Canada Revenue Agency, the Knowledge Sharing Platform (KSP), which allows learning tools and material to be disseminated more easily, and provides a one-stop shop to connect tax officials from around the world.

Finally, the Plenary thanked Edward Troup, Commissioner of the United Kingdom's HM Revenue & Customs, for the leadership and direction he has shown over the last three years which have seen significant changes in the international tax environment. FTA collaboration is stronger and more effective than ever. The Plenary also welcomed the appointment of the new Chair, Hans Christian Holte, Commissioner of the Norwegian Tax Administration and looked forward to continued co-operation on the collective opportunities and challenges for tax administrations.

Annex A - List of participating jurisdictions and organisations

Argentina	CIAT
Australia	EC
Austria	IMF
Belgium	IOTA
Brazil	WCO
Canada	
Chile	
Costa Rica	
Czech Republic	
Denmark	
Estonia	
Finland	
France	
Georgia	
Germany	
Greece	
Hong Kong, China	
Hungary	
India	
Indonesia	
Ireland	
Israel	
Italy	
Japan	
Latvia	
Lithuania	
Luxembourg	
Malaysia	
Mexico	
Netherlands	
New Zealand	
Norway	
People's Republic of China	
Peru	
Poland	
Poland	
Portugal	
Republic of Korea	
Russia	
Singapore	
Slovak Republic	

South Africa
Spain
Sweden
Switzerland
Turkey
United Kingdom
United States of America

Annex B - 2017 FTA Oslo Plenary Agenda

DAY 1: 27 September (13:15 – 18:15)¹

13:15 – 15:00	SESSION I - CURRENT AND FUTURE CHALLENGES
13:15 – 13:20	Opening and logistical announcements
13:20 – 13:40	Opening remarks by: <ul style="list-style-type: none"> • Mr. Edward Troup, FTA Chair • Mr. Hans Christian Holte, Commissioner, Norwegian Tax Administration (FTA 2017 Plenary host) • Mr. Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration
13:40 – 13:55	Keynote address: Minister Siv Jensen , Minister of Finance, Norway
13:55 – 14:10	Keynote address: Minister Nicolás Dujovne , Minister of the Treasury, Argentina - “Tax Priorities of the Incoming G20 Presidency”
14:10 – 15:00	Panel discussion - International Tax Policy meets Tax Administration Moderator: Mr. Pascal Saint Amans, Director, Centre for Tax Policy and Administration, OECD Panellists: <ul style="list-style-type: none"> • Minister Siv Jensen, Minister of Finance, Norway • Minister Nicolás Dujovne, Minister of the Treasury, Argentina • Mr. Edward Troup, Executive Chair and Permanent Secretary, HM Revenue and Customs (HMRC), United Kingdom • Mr. Hans Christian Holte, Commissioner, Norwegian Tax Administration
15:00 – 15:30	<i>C O F F E E B R E A K</i>

¹ Sessions I and II are open to business representatives.

15:30 - 17:50	SESSION II - IMPLEMENTING BEPS – CHANGING BEHAVIOUR AND ENHANCING TAX CERTAINTY
15:30 – 16:30	<p>A. BEPS implementation</p> <p>Update on BEPS implementation and the Inclusive Framework – Mr. Pascal Saint Amans, Director, Centre for Tax Policy and Administration, OECD</p> <p>Panel session on BEPS implementation</p> <p>Moderator: Mr. William Morris, BIAC</p> <p>Panellists:</p> <ul style="list-style-type: none"> • Mr. Michael Gao, President, Tax Department, Huawei • Ms. Zahira Quattrocchi, Vice President Tax, Barilla Group • Mr. Germán Miñano, Director for Corporation Tax Affairs, Repsol • Mr. Martin Kreienbaum, Director General, International Taxation, German Federal Ministry of Finance and Chair of the OECD Committee on Fiscal Affairs (CFA) • Mr. Fernando Barraza, Commissioner, Servicio de Impuestos Internos, Chile • Mr. John A. Koskinen, Commissioner, IRS, United States

16:30 – 17:20	<p>B. Tax certainty</p> <p>Introduction: Mr. Achim Pross, Head of International Co-operation and Tax Administration Division, Centre for Tax Policy and Administration, OECD</p> <p>Presentation by business on tax certainty: Mr. Alan McLean, Executive Vice President, Tax and Corporate Structure, Royal Dutch Shell</p> <p>Presentations:</p> <ul style="list-style-type: none"> • Dispute prevention and tax certainty - Mr. Bob Hamilton, Commissioner, Canada Revenue Agency • Dispute resolution – international tools - Mr. John A. Koskinen, Commissioner, IRS, United States
17:20 - 17:30	<p><i>B R E A K (and move to breakout rooms)</i></p>
17:30 - 18:15	<p>Breakout sessions:</p> <p>Session A: Dispute prevention, including ICAP pilot (Moderator: Mr. Bob Hamilton, Commissioner, Canada Revenue Agency)</p> <p>Breakout session panellists:</p> <ul style="list-style-type: none"> • Mr. Christian Schleithoff, Head of Division, International Tax Policy, German Federal Ministry of Finance • Mr. Vito Furnari, Head of Central Tax Audit Unit, Italian Revenue Agency • Mr. Santiago Menéndez Menéndez, Director General, Agencia Estatal de Administración Tributaria (AEAT), Spain <p>Session B: Dispute resolution – international tools (Moderator: Mr. John A. Koskinen, Commissioner, IRS, United States)</p> <p>Breakout session panellists:</p> <ul style="list-style-type: none"> • Mr. Takahiro Yasui, Deputy Commissioner (International Affairs), National Tax Agency, Japan • Mr. Ingemar Hansson, Director General, Swedish Tax Agency

DAY 2: 28 September (09:00 – 17:30)

09:00 - 10:00	SESSION III - ROUNDTABLE - WHAT KEEPS COMMISSIONERS AWAKE AT NIGHT?
09:00 – 10:00	<p>Taking stock and moving forward - current and future priorities of the FTA: Mr. Edward Troup, FTA Chair</p> <p>Roundtable discussion: What keeps you awake at night?</p> <p>Wrap-up of discussions: Mr. Hans Christian Holte, Commissioner, Norwegian Tax Administration</p>
10:00 – 11.15	SESSION IV - LATEST DEVELOPMENTS IN TAX ADMINISTRATION (<i>Breakout sessions</i>)
10.00 – 10.15	<p>Moderator: Mr. Edward Troup, FTA Chair</p> <p>Plenary presentation: Mr. Wang Jun, Commissioner, State Administration of Taxation (SAT), People's Republic of China - Tax Administration Reform of China</p>
10.15 - 10.25	<i>Move to breakout rooms</i>
10.25 – 11.15	<p>Session A (Moderator: Mr. Bob Hamilton, FTA Deputy Chair)</p> <ul style="list-style-type: none"> • Mr. Jorge Rachid, Secretary, Secretariat of the Federal Revenue of Brazil - Recent developments from Receita: offering taxpayers better services and tax compliance tools • Dr. Hasmukh Adhia, Revenue Secretary, Ministry of Finance, Government of India - Recent developments in India's tax regime • Mr. Fernando Barraza, Commissioner, Servicio de Impuestos Internos, Chile - Chilean initiative on prefilling VAT returns <p>Session B (Moderator: Mr. Chris Jordan, FTA Deputy Chair)</p> <ul style="list-style-type: none"> • Mr. Tom Moyane, Commissioner, South African Revenue Service (SARS) - The Cash Economy • Mr. John Hutagaol, Director of International Taxation, Directorate General of Taxes, Indonesia - Indonesia Tax Reform: Recent Progress and Challenges • Mr. Daniil Egorov, Deputy Commissioner, Federal Tax Service, Russia - VAT reform
<i>11.15 - 11.40</i>	<i>C O F F E E B R E A K</i>
11.40 - 13.20	SESSION V – ENHANCING TAX ADMINISTRATION - TACKLING EVASION
11.40 – 13.20	<p>Moderator: Mr. Bob Hamilton, FTA Deputy Chair</p> <ul style="list-style-type: none"> • Introduction - Mr. Achim Pross, Head of International Co-operation and Tax Administration Division, Centre for Tax Policy and Administration, OECD • Tackling offshore evasion - Mr. Vincent Mazauric, Deputy Director General, Direction Générale des Finances Publiques (DGFIP), France • Keynote speech on developments in private wealth – Ms. Brooke Harrington, Professor of Economic Sociology, Copenhagen Business School • JITSIC: the Panama Papers and closer working - Mr. Chris Jordan, Commissioner, Australian Tax Office
<i>13.20– 14:15</i>	<i>L U N C H (and move to breakout rooms)</i>

14:15 – 15:15	SESSION V – ENHANCING TAX ADMINISTRATION (continued) (<i>Breakout sessions</i>)
14:15 – 15:15	<ul style="list-style-type: none"> • Session A - Moving to e-services and digital – benefits and challenges (Sponsoring Commissioner: Mr. Mikhail Mishustin, Commissioner, Federal Tax Service, Russia) Presentation: Demonstration of online cash registers Panellists: <ul style="list-style-type: none"> – Alexey Overchuk, FTS Deputy Commissioner – Chris Jordan, ATO Commissioner – Mike Cunningham, New Zealand IR Deputy Commissioner – Jim Sørensen, Director for Compliance, Danish Customs and Tax Administration • Session B - The changing tax compliance environment and the role of audit (Sponsoring Commissioner: Mr. Jaap Uijlenbroek, Director General, Netherlands Tax and Customs Administration) Panellists: <ul style="list-style-type: none"> – Mr. Niall Cody, Chairman, Ireland Revenue – Mr. Sabin Samitah, Chief Executive Officer, Inland Revenue Board of Malaysia – Mr. Ingemar Hansson, Director General, Swedish Tax Agency • Session C - Working together to build tax capacity (Sponsoring Commissioner: Mr. Bob Hamilton, Commissioner, Canada Revenue Agency) Panellists: <ul style="list-style-type: none"> – Mr Ping Liu, Director, World Customs Organisation – Mr Marcio Verdi, Executive Secretary, Inter American Centre for Tax Administration – Mr Juan Toro, Assistant Director and Division Chief, International Monetary Fund
15:15 - 15:45	<i>C O F F E E B R E A K</i>
15:45 - 17:30	SESSION VI – IMPROVING COMPLIANCE
15:45 – 16:30	<p>Introduction and moderator: Mr. Chris Jordan, FTA Deputy Chair</p> <p>FTA shadow economy project - Mr. Hans Christian Holte, Commissioner, Norwegian Tax Administration</p> <p>Panel discussion</p> <p>Panellists:</p> <ul style="list-style-type: none"> • Mr. Hans Christian Holte, Commissioner, Norwegian Tax Administration • Mr. Victor Shiguiyama, National Superintendent, Peruvian Tax Administration (SUNAT) • Mr. Eduard Müller, Director General, Federal Ministry of Finance, Austria
16:30 - 17:15	<p>Introduction and moderator: Mr. Chris Jordan, FTA Deputy Chair</p> <p>Presentations:</p> <ul style="list-style-type: none"> • Practical compliance tools for data - Mr. Aidan Reilly, Head of International Relations, HM Revenue and Customs (HMRC), United Kingdom <ul style="list-style-type: none"> ○ Intelligent use and assurance of CRS data - Ms. Agnieszka Bernacka, Head, Director General's International Office, Direction Générale des Finances Publiques (DGFIP), France ○ Leveraging online intermediaries - Ms. Chiara Putzolu, Head of International Relations Unit, Directorate for Tax Assessment, Italian Revenue Agency ○ Enhancing registration and identification/authentication of taxpayers - Ms. Liselott Kana, Head, International Taxation Department, Servicio de Impuestos Internos, Chile • Developments in tax debt management - Mr. Luc De Dobbeleer, General Administrator, Tax Collection and Debt Recovery Belgium

DAY 3: 29 September 09:00 – 12:30

09:00 – 10:20	SESSION VII - TAX ADMINISTRATION SERIES AND FUTURE CHALLENGES
09:00 - 10:20	<p>Introduction and moderator: Mr. Edward Troup, FTA Chair</p> <p>Presentation of the 2017 Tax Administration Series - Mr. Oliver Petzold, Advisor - Tax Administration, Centre for Tax Policy and Administration, OECD</p> <p>Presentation on "The forces at work in the global economy for tax administrations" - Mr. Jonathan Dimson, Senior Partner, McKinsey & Company and Mr. Jonathan Davis, Partner, McKinsey & Company</p>
10.20 - 10.50	<i>C O F F E E B R E A K</i>
10.50 – 12:10	SESSION VIII - TAX ADMINISTRATION OF THE FUTURE
10.50 – 11.55	<p>Introduction: Mr. Edward Troup, FTA Chair</p> <p>Opening remarks: Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration</p> <p>Moderator: Ms. Naomi Ferguson, Commissioner, Inland Revenue Department (IRD), New Zealand</p> <p>Panellists:</p> <ul style="list-style-type: none"> • Mr. Pekka Ruuhonen, Director General, Finnish Tax Administration • Mr. Tee How Tan, Commissioner, Inland Revenue Authority of Singapore (IRAS) • Mr. Tizhong Liao, Director-General, State Administration of Taxation, People's Republic of China
11.55 - 12.10	<p>Tax Inspectors without Borders (TIWB)</p> <ul style="list-style-type: none"> • Mr. Bob Hamilton, Commissioner, Canada Revenue Agency • Mr Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration
12.10 - 12.30	SESSION IX - CLOSE
12.10 – 12.30	<p>Introduction and Moderator: Mr. Edward Troup, FTA Chair</p> <ul style="list-style-type: none"> • Endorsement of the FTA future work programme • Endorsement of the 2017 Oslo communique • Closing remarks by: <ul style="list-style-type: none"> ○ Mr. Edward Troup, FTA Chair ○ Mr. Hans Christian Holte, Commissioner, Norwegian Tax Administration (FTA 2017 Plenary host)



Annex C - FTA reports released at Oslo Plenary

[Tax Administration 2017](#)



This report is the seventh edition of the OECD's Tax Administration Comparative Information Series. It provides internationally comparative data on important aspects of tax systems and their administration in 55 advanced and emerging economies. The format and approach for the 2017 edition of the publication has been revised. The commentary is now more succinct, focusing on significant tax administration issues and trends. It provides increased analysis, backed by more than 170 data tables and complemented by more than one-hundred examples of innovation and practice in tax administrations. It also features eight articles authored by officials working in participating tax administrations that provide an “inside view” on a range of topical issues tax administrations are managing.

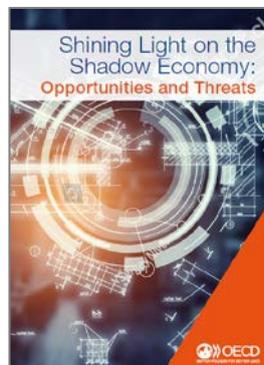
The report has three parts. The first contains seven chapters that examine and comment on tax administration performance and trends up to the end of the 2015 fiscal year. The second part presents the eight tax administration authored articles, while part three of the publication contains all the data tables which form the basis of the analysis in this report as well as details of the administrations that participated in this publication.

[The Changing Tax Compliance Environment and the Role of Audit](#)



The report sets out how tax compliance strategies are evolving in light of new technologies, data sources and tools, including the increasing use of advanced analytics. It also looks at how these changes might affect the role of audit and auditors in the future. Finally it suggests a number of areas where further work by the Forum on Tax Administration might assist tax administrations in their consideration and implementation of administrative reforms as a result of the changing compliance environment.

[Shining light on the Shadow Economy: Opportunities and threats](#)



This report looks at the impact on the shadow economy of changes in ways of working and business models, the growth of the digital economy and the emergence of new technologies. While these are causing some new shadow economy activities to emerge and some existing ones to expand in scale or scope, they are also providing tax administrations with new opportunities and tools to enhance compliance. The report sets out a number of examples of effective actions being taken by tax administrations utilising technology, behavioural insights and new sources of data. It also recommends a number of areas for further targeted work to help improve tax administrations' ability to tackle shadow economy activity, including for collaborative work on the sharing and gig economy. The report is a complementary report to the [Technology Tools to Tackle Tax Evasion and Tax Fraud](#)

BEPS Action 13 Country-by-Country Reporting: [Handbook on Effective Implementation](#)



Country-by-Country (CbC) Reporting is one of the four minimum standards under the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project to which over 100 countries have committed, covering the tax residence jurisdictions of nearly all large MNE groups. Where CbC Reporting is implemented effectively, and in line with the conditions set out in the BEPS Action 13 Report, it will give tax authorities unprecedented access to information on the global allocation of an MNE group's revenue, profit, tax and other attributes for high level transfer pricing risk assessment and the assessment of other BEPS-related risks.

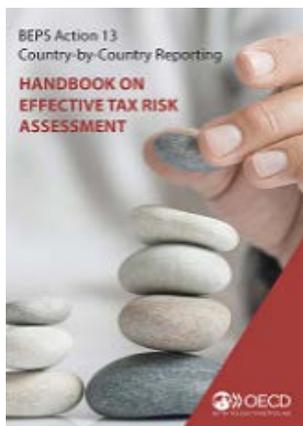
This handbook is a practical guide to assist countries in implementing CbC Reporting into their domestic law, taking into account:

- key factors that countries should consider in introducing a domestic legal framework for the filing and use of CbC Reports;
- issues concerning the implementation and operation of an international framework for the exchange of CbC Reports;
- operational aspects of CbC Reporting, including mechanisms to identify entities required to file CbC Reports in a country, the handling of CbC Reports and the importance of effective sanctions for non-compliance; and
- practical issues including the importance of guidance to taxpayers and tax authority staff, engaging with stakeholders and providing training for staff who will deal with CbC Reports.

Available in English, French and Spanish.

BEPS Action 13 Country-by-Country Reporting:

[Handbook on Effective Tax Risk Assessment](#)



Available in English, French and Spanish.

Country-by-Country (CbC) Reporting is one of the four minimum standards under the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project to which over 100 countries have committed, covering the tax residence jurisdictions of nearly all large MNE groups. Where CbC Reporting is implemented effectively, and in line with the conditions set out in the BEPS Action 13 Report, it will give tax authorities unprecedented access to information on the global allocation of an MNE group's revenue, profit, tax and other attributes for high level transfer pricing risk assessment and the assessment of other BEPS-related risks.

This handbook supports countries in the effective use of CbC Reports by incorporating them into a tax authority's risk assessment process, including:

- a description of the role of tax risk assessment in tax administration, the core characteristics of an effective risk assessment system, and examples of the approaches used in different countries;
- an outline of the information contained in CbC Reports, and the potential advantages CbC Reports have over data from other sources;
- consideration of the ways in which CbC Reports can be incorporated into a tax authority's risk assessment framework and a description of some of the main potential tax risk indicators that may be identified using CbC Reports;
- a description of some of the challenges that may be faced by a tax authority in using CbC Reports for tax risk assessment and how some of these may be dealt with;
- an outline of some of the other sources of data that may be used by a tax authority alongside CbC Reports; and
- an overview of how the results of a tax risk assessment using CbC Reports may be used and the next steps that should be taken.

Annex D - FTA future work programme

The FTA agreed that its future work would be organised under three new pillars:

1. Supporting the international agenda;
2. Improving compliance; and
3. Future tax administration.

In addition to the work done through the established programmes of the FTA (i.e. the Joint International Taskforce for Shared Intelligence and Collaboration (JITSIC), the Large Business and International Programme, the Mutual Agreement Procedure Forum, the Tax Debt Management Network and the Capacity Building Network), the Plenary agreed the new projects set out below. These projects are intended to deliver practical outputs to inform strategies and actions by tax administrations and will be of varying duration.

1. Supporting the international agenda

Joint audits: this project will look at how to facilitate greater use of joint audits across jurisdictions, reducing costs for firms and allowing tax administrations to work jointly on the assessment of tax liabilities in cross-border operations, further reducing situations requiring resolution through MAP. It will begin by assessing experience gained from joint audits carried out to date, also collating experience from other forms of multilateral audit, examine any practical and legal obstacles to further use of joint audits and consider areas for possible improvements.

Risk assessment: this project will assess the different approaches taken by different countries to the assessment of risk as regards transfer pricing and permanent establishment (building on the work being done in the ICAP pilot). It will also look at the feasibility of the broader capture of such information as well as appropriate broader dissemination and use. The purpose of this work is to help in consideration of how to maximise the effectiveness of multilateral risk assessment and, where feasible, minimise disputes.

2. Improving compliance

Effective use of CRS data: in the light of experience with the exchange of data, including from the first exchanges of CRS information, this project will look at techniques to ensure data quality and comprehensiveness; key issues in basic data functionality and usability (in particular matching of data); innovative approaches to the analysis of data, including to identify patterns and trends; and the incorporation of CRS data into integrated risk assessment processes. The aim of this project is both to share best practice and to work collaboratively on new ways of using CRS data to maximize its effectiveness in tackling and deterring tax evasion.

Collaboration on the sharing economy: this project will bring together a group of tax administrations to look collectively at the options for obtaining information about tax residents operating in the sharing and gig economies to ensure that income from such activities can be appropriately taxed. This will involve discussions with online intermediaries, which may be located in other jurisdictions, to ensure that such data can be collected and exchanged in ways that minimize burdens while maximising compliance. The project will consider issues around the standardisation and formatting of such information, including possibly as part of the client onboarding process; the powers currently used by some tax administrations to obtain bulk

data from third parties; and possible enhancements to bilateral or multilateral exchange arrangements to facilitate the exchange of such information.

Registration, identification and authentication: this project will consist of two parts. The first part will set out, with examples, how effective registration, identification and authentication can help in the fight against fraud and the shadow economy; improve the effectiveness of international exchange of information and cooperation, including in cross-border VAT and the operation of tax treaties; and improve services to taxpayers, including through facilitating whole of government approaches. The second part of the project will draw on examples of best practices to produce a guide for tax administrations wishing to enhance the effectiveness of their processes for taxpayer registration, identification and authentication. This will also look at the use of biometric information and blockchain technology.

Tax debt management: this project will consist of two parts. The first part will set out innovative practices, including the use of behavioural insights and advanced analytics, in the field of tax debt management and examine the scope for greater collaboration in these areas between tax administrations. This would include a “living” compendium of best practice that would be updated periodically. The first part would also involve the production of a summary guide to successful tax debt management covering organizational issues; effective segmentation of tax debt; enforcement strategies and use of powers; and monitoring and evaluation. The second part will look at how to maximize the chances of successful tax debt collection in cases where the assets are held in another jurisdiction. This would involve the production of a “how to” guide and consideration of the obstacles to successful collection in such circumstances and proposals for possible further work.

3. Future tax administration

Online cash registers: this project will look at the issues involved in setting up a system of online cash registers. The starting point will be examination of the main elements of the different approaches taken by different tax administrations which have such systems. This will inform the production of a “how to” guide which will look at the various issues involved including system design, legislative approaches, consultation, data requirements and data security, user costs, the development of a market in online cash registers and the role of customers in helping ensure the integrity of such systems. The project will also consider the various ways the data can be used, including in wider risk assessment processes.

Application Programming Interfaces (APIs): this project will assist tax administrations wishing to use APIs to facilitate self-service by taxpayers as well as the development of applications by third parties such as the embedding of tax rules in business software and in the provision of mobile applications for taxpayers. APIs have an important role to play in improving service to taxpayers, enhancing compliance and reducing burdens. The project will look at examples of how APIs have been used by tax administrations, the benefits obtained and the challenges that have arisen. It will also set out the considerations for the governance arrangements of API environments, security and monitoring issues how to work most effectively with third parties.