

**SUMMARY OF OUTCOMES BY THE CHAIR,
ADVISORY GROUP FOR COOPERATION WITH PARTNER ECONOMIES
Paris - France,
19 February 2019**

Representatives from 33 countries and 6 international and regional organisations, along with delegations from the OECD's Multilateral Tax Centres, met on 19 February 2019 in Paris to discuss the OECD's Global Relations Programme in taxation (GRP), at their meeting of the [Advisory Group for Cooperation with Partner economies](#) (AG) during the Capacity Building Week of OECD's Centre for Tax Policy and Administration (CTPA).

The meeting took stock of a rapidly changing international tax landscape, new challenges posed by the digitalisation of the economy and the importance of supporting developing countries as they seek to strengthen their capacities in taxation. Tackling tax avoidance and evasion is of particular interest as developing countries seek to mobilise domestic resources, for which the multilateral [Global Relations Programme](#) (GRP) continues to be a crucial tool. The participants of the meeting shared their experiences of the Global Relations Programme and discussed the benefits to their administrations.

In this context, the key outcomes of the meeting were:

1. Knowledge Sharing Platform (KSP):

Participants recognised the role of [the Knowledge Sharing Platform](#) (KSP) in the delivery of the GRP as a modern delivery tool, with functionalities of great utility such as management of participants, a virtual library, on-line communities of practice, hosting of on-line materials and now, with the introduction of a Learning Management System (LMS), the ability to host e-learning modules. The meeting acknowledged the commitment and contribution of the Canada Revenue Agency (CRA) in making the resources available to enhance the KSP capability and strengthen the GRP.

2. Launch of e-learning:

The meeting commended the OECD Secretariat for responding to the needs of developing countries and elaborating the [e-learning](#) component of the GRP. This will provide tax officials from developing countries with the necessary training to tackle today's most pressing challenges in international taxation. E-learning is resource-efficient; the courses are offered free of charge and can be accessed on the KSP by any tax official in the world.

3. Introducing the 3 Pillars of the Global Relations Programme from 2019:

- **Face-to-Face events:** Participants welcomed that [physical training events](#) at the Multilateral Tax Centres (MTCs) will continue to be a regular feature of the GRP.
- **Blended learning:** Participants acknowledged that on-line courses followed by attendance at face-to-face events had been introduced in 2018. Due to their success, the meeting agreed that this should be a regular feature of the GRP.
- **E-learning:** Participants welcomed the inclusion of [e-learning](#) on the KSP with the introduction of a series of modules in 2019. Several participants expressed interest in collaborating with the OECD Secretariat in translating the e-learning material into different languages to ensure a wider reach.

Bob Hamilton, Commissioner of the Canada Revenue Agency in his key note address said *“The growing number of e-learning courses that are being offered by the OECD Global Relations Programme is expanding the reach of tax expertise and enhancing capacity building efforts in tax worldwide. The Canada Revenue Agency is proud to support this important work through its ongoing development of the Knowledge Sharing Platform for Tax Administrations, an online global platform providing governments around the world with access to tax expertise through virtual classrooms, networks of experienced tax officials, and a growing library of best practices in tax administration.”*

4. Promoting partnerships and stakeholder engagement:

- The meeting welcomed the commitment by the [Platform for Collaboration on Tax \(PCT\)](#) - composed of the International Monetary Fund (IMF), OECD, United Nations (UN) and World Bank Group (WBG) - on the development of toolkits, including their future coverage by e-learning modules and the delivery of joint events under the GRP.
- The meeting acknowledged the new partnerships of the GRP in collaborating with the Asian Development Bank (ADB), Asia-Pacific Economic Cooperation (APEC), Inter-American Development Bank (IADB), Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), World Customs Organization (WCO), and the expansion of South-South cooperation through the pool of experts available to the OECD.
- Participants acknowledged the expansion of cooperation with Regional Tax Organisations - i.e. the African Tax Administration Forum (ATAF), Commonwealth Association of Tax Administrators (CATA), Centro Interamericano de Administraciones Tributarias (CIAT), Cercle de Reflexion et d’Echange des Dirigeants des Administrations Fiscales (CREDAF), Pacific Islands Tax Administrators Association (PITAA) and Study Group on Asian Tax Administration and Research (SGATAR) - and highlighted their critical importance. It was agreed that by strengthening regional engagement, the participation of developing countries in global tax governance will be reinforced and regional organisations will have a clear role in channelling demand and providing delivery options for OECD capacity building services.

The Way Forward

The meeting agreed the ongoing need for face to face dialogue but as the demand for training on international tax matters grows, the reach of our activities through e-learning can help meet that demand. The GRP will continue to provide an effective delivery network to support the implementation of international tax measures - through its six MTCs, bilateral and multilateral events; through the introduction of blended learning and e-learning and the mobilisation of over 120 experts annually, backed by donors. It was agreed that the GRP would introduce the virtual classroom concept in 2020 following pilots in 2019. The Advisory Group acknowledged the voluntary contributions of key donor administrations partners in addition to the in-kind contributions of the MTCs.