

# PARTICIPATION PLAN

## Committee on Fiscal Affairs

### References:

- 15.03.2013
- 14.05.2013
- 11.07.2013
- 04.10.2013
- 15.10.2013
- 13.02.2014
- 09.04.2014
- 03.12.2014
- 09.01.2015
- 20.01.2015
- 25.09.2015
- 01.10.2015
- 23.03.2016
- 23.05.2016
- 26.05.2016
- 15.06.2016
- 25.01.2017
- 23.02.2017
- 12.07.2018
- 19.10.2018
- 17.01.2019
- 02.07.2019
- 13.09.2019
- 19.09.2019
- 21.02.2020
- 26.06.2020
- 20.01.2021

## PARTICIPATION PLAN

<b>OECD Body</b>	Committee on Fiscal Affairs (CFA)
<b>Subsidiary bodies to which this Plan applies<sup>1</sup></b>	<ul style="list-style-type: none"> <li>● Forum on Harmful Tax Practices</li> <li>● Forum on Tax Administration</li> <li>● Joint Meetings of Tax and Environmental Experts (joint with the Environment Policy Committee)</li> <li>● Task Force on Tax Crimes and Other Crimes</li> <li>● Task Force on the Digital Economy</li> <li>● Working Party No. 1 on Tax Conventions and Related Questions</li> <li>● Working Party No. 10 on Exchange of Information and Tax Compliance</li> <li>● Working Party No. 11 on Aggressive Tax Planning</li> <li>● Working Party No. 2 on Tax Policy Analysis and Tax Statistics</li> <li>● Working Party No. 6 on the Taxation of Multinational Enterprises</li> <li>● Working Party No. 9 on Consumption Taxes</li> </ul>
<b>Global Relations strategy</b>	Approved on: 23 January 2020
<b>ASSOCIATES</b>	
<b>Conditions</b>	<p>1) Associate in the CFA and all its subsidiary bodies: Contribute to the achievement of the Committee's mandate and programme of work, and:</p> <ul style="list-style-type: none"> <li>● Eliminating international double taxation on income and capital without creating opportunities for non-taxation or reduced taxation through complying with the key substantive conditions underlying the OECD Model Tax Convention [WP1].</li> </ul>

<sup>1</sup> The Global Relations Strategy and Participation Plan of the CFA do not apply to the Advisory Group for Co-operation with Partner Economies.

	<ul style="list-style-type: none"> <li>• Committing to provide appropriate data for the CFA's periodic tax statistics and tax policy publications and also to contribute actively to the analysis of tax policy in terms of its effects on economic performance and social well-being [WP2].</li> <li>• Eliminating double taxation through ensuring the primacy of the arm's length principle, as set out in the OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, for the determination of transfer pricing between associated enterprises [WP6].</li> <li>• Addressing Base Erosion and Profit Shifting (BEPS) in accordance with the BEPS package and the ongoing work of the Inclusive Framework on BEPS [WPs 1, 2, 6, 9, 10, 11].</li> <li>• Engaging in administrative assistance in tax matters, including through effective exchange of information as reflected in the international standards on exchange of information on request and on automatic exchange of financial account information in tax matters [WP10].</li> <li>• Reducing uncertainty and risks of double taxation and unintended non-taxation when applying Value Added Tax/Goods and Services Tax in a cross-border context, through the design and operation of these taxes and adhere to the 2016 Recommendation on the Application of Value Added Tax/Goods and Services Tax to the International Trade in Services and Intangibles [OECD/LEGAL/0430] which embodies the International VAT/GST Guidelines [WP9].</li> <li>• Combating tax crimes and other crimes, adhere to the 2009 Recommendation on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions [OECD/LEGAL/0371] and the 2010 Recommendation to Facilitate Co-operation between Tax and Other Law Enforcement Authorities to Combat Serious Crimes [OECD/LEGAL/0384] and endorse the <a href="#">Principles in Fighting Tax Crime: The Ten Global Principles</a> [TFTC].</li> <li>• Committing to provide appropriate data for the International Survey on Revenue Administration for purposes of the Tax Administration Comparative Information Series.</li> </ul> <p>2) Associate in one or several of the CFA subsidiary bodies: See the conditions set out above for the individual Working Party.</p>		
<b>Fee<sup>2</sup></b>	Higher Part I Associate fee at CFA level; lower fee at individual subsidiary body level.		
<b>Associate</b>	<b>Bodies to which the invitation applies</b>	<b>Approval date</b>	<b>Exchange of letters</b>

<sup>2</sup> The current rates can be found at this address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

Argentina	All	13.02.2014	19.06.2014
China (People's Republic of)	WP10	13.02.2014	21.03.2014
India	WP10	19.09.2019	15.11.2019
<b>ASSOCIATES IN THE PROJECT ON BASE EROSION AND PROFIT SHIFTING ("BEPS PROJECT")</b>			
<b>Conditions</b>	<p>Partners are Associates<sup>3</sup> in the BEPS Project of the CFA, for the whole duration of the project. These Partners:</p> <ol style="list-style-type: none"> <li>1) are expected to contribute actively to the BEPS Project, including through policy dialogue and exchange of information, and to associate themselves to the outcome of the project, unless they state otherwise;</li> <li>2) will participate in the work on the BEPS Project in accordance with the Organisation's Rules of Procedure, including those governing the conduct of meetings, and relevant provisions on the classification of documents;</li> <li>3) Associates invited on 23 May 2016 shall commit to the comprehensive BEPS package and to its consistent implementation.</li> </ol>		
<b>Fee<sup>4</sup></b>	EUR 53 800 annually for the Associates invited before 01.01.2016; EUR 20 800 annually for the other Associates.		
<b>Associate invited in the BEPS Project prior to 2016</b>	<b>Approval date</b>	<b>Exchange of letters</b>	
Argentina	11.07.2013	02.07.2013	
Brazil	11.07.2013	02.07.2013	
China (People's Republic of )	11.07.2013	02.07.2013	
India	11.07.2013	31.07.2013	
Indonesia	11.07.2013	02.09.2013	

<sup>3</sup> All OECD Members, CFA Associates and Associates in the BEPS Project are referred to as Members of the BEPS Project.

<sup>4</sup> For the duration of the BEPS Project, Associates in the Project which are also Associates or Participants in the CFA or its Working Parties, shall pay only the applicable BEPS Associate fee, which shall take precedence over the other partnership fees. The current rate can be found at this address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

Russia	11.07.2013	08.08.2013
Saudi Arabia	11.07.2013	09.08.2013
South Africa	11.07.2013	22.07.2013
<b>Associate invited in the BEPS Project after 2016<sup>5</sup></b>	<b>Approval date</b>	<b>Exchange of letters</b>
Albania	23.05.2016	02.08.2019
Andorra	23.05.2016	14.10.2016
Angola	23.05.2016	04.07.2016
Antigua and Barbuda	23.02.2017	17.10.2018
Armenia	23.05.2016	24.12.2018
Bahamas	23.02.2017	05.12.2017
Bahrain	23.05.2016	10.05.2018
Barbados	23.05.2016	03.07.2017
Belarus	23.05.2016	13.10.2020
Belize	23.02.2017	28.03.2017
Benin	23.05.2016	30.10.2016
Bosnia and Herzegovina	23.05.2016	02.07.2019

<sup>5</sup> For information: the following jurisdictions, not having the status of non-Member, were also invited as Associates in the BEPS project on 23.05.2016: Aruba (accepted on 18.09.2018), Bermuda (accepted on 01.01.2017), Curaçao (accepted on 03.06.2016), Guernsey (accepted on 20.06.2016), Isle of Man (accepted on 01.06.2016), Jersey (accepted on 16.06.2016) and Sint Maarten. On 23.02.2017: Anguilla (accepted on 27.02.2018), British Virgin Islands (accepted on 10.03.2017), Cayman Islands (accepted 04.04.2017), Montserrat (accepted 29.06.2017), Turks and Caicos Islands. On 12.07.2018: Cook Islands (accepted 28.12.2018) and Niue. On 17.01.2019: Faroe Islands (accepted 17.01.2019) and Greenland (accepted 18.01.2019). On 02.07.2019: Gibraltar (accepted 02.07.2019).

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Botswana	23.05.2016	06.06.2017
Brunei Darussalam	23.05.2016	04.07.2016
Bulgaria	23.05.2016	10.06.2016
Burkina Faso	23.05.2016	08.07.2016
Cabo Verde	12.07.2018	12.09.2018
Cameroon	23.05.2016	13.07.2016
Congo	23.05.2016	26.09.2016
Côte d'Ivoire	23.05.2016	02.11.2016
Croatia	23.05.2016	24.06.2016
Democratic Republic of the Congo	23.05.2016	30.10.2016
Djibouti	23.05.2016	26.04.2017
Dominica	12.07.2018	12.10.2018
Dominican Republic	23.05.2016	02.10.2018
Egypt	23.05.2016	31.05.2016
Eswatini	23.05.2016	24.07.2019
Gabon	23.05.2016	08.06.2016
Georgia	23.05.2016	14.06.2016
Grenada	12.07.2018	24.10.2018
Haiti	23.05.2016	30.05.2016

Honduras	23.05.2016	06.12.2019
Hong Kong (China)	23.05.2016	20.06.2016
Jamaica	23.05.2016	13.07.2016
Jordan	23.05.2016	27.10.2019
Kazakhstan	23.05.2016	31.10.2016
Kenya	23.05.2016	31.01.2017
Liberia	23.05.2016	15.06.2016
Liechtenstein	23.05.2016	30.05.2016
Macau (China)	23.05.2016	21.11.2016
Malaysia	23.05.2016	23.02.2017
Maldives	23.02.2017	02.11.2017
Malta	23.05.2016	24.06.2016
Mauritius	23.05.2016	21.11.2016
Monaco	23.05.2016	14.06.2016
Mongolia	23.05.2016	25.12.2017
Montenegro	23.05.2016	04.12.2019
Morocco	23.05.2016	01.03.2019
Namibia	23.05.2016	06.08.2019
Nigeria	23.05.2016	23.06.2016

North Macedonia	23.05.2016	26.07.2018
Oman	23.05.2016	19.10.2017
Pakistan	23.05.2016	13.06.2016
Panama	23.05.2016	28.10.2016
Papua New Guinea	23.05.2016	10.06.2016
Paraguay	23.05.2016	24.06.2016
Peru	23.05.2016	01.01.2017
Qatar	23.05.2016	07.11.2017
Romania	23.05.2016	06.06.2016
Saint Kitts and Nevis	23.02.2017	03.11.2017
Saint Lucia	25.04.2018	07.05.2018
Saint Vincent and the Grenadines	12.07.2018	18.10.2018
Samoa	20.01.2021	25.01.2021
San Marino	23.05.2016	21.06.2016
Senegal	23.05.2016	17.06.2016
Serbia	23.05.2016	09.02.2018
Seychelles	23.05.2016	22.06.2016
Sierra Leone	23.05.2016	28.11.2016
Singapore	23.05.2016	15.06.2016



Sri Lanka	23.05.2016	07.06.2016	
Thailand	23.05.2016	01.06.2017	
Trinidad and Tobago	23.05.2016	14.11.2017	
Tunisia	23.05.2016	16.11.2017	
Ukraine	23.05.2016	01.01.2017	
United Arab Emirates	23.05.2016	22.04.2018	
Uruguay	23.05.2016	14.06.2016	
Viet Nam	23.05.2016	19.06.2017	
Zambia	23.05.2016	13.12.2017	
PARTICIPANTS			
Participant	Bodies to which the invitation applies	Approval date	Acceptance letter
Brazil	All	23.03.2016	29.12.2016
China (People's Republic of)	All, except WP10 (where China is an Associate)	06.05.2004	Not available
India	All, except WP10 (where India is an Associate)	13.07.2006	Not available
Indonesia	All	26.05.2016	27.06.2016
Kazakhstan	Joint Meeting of Tax and Environment Experts	19.10.2018	29.11.2019
Malaysia	All	15.03.2013	18.04.2014
Peru	All	19.09.2019	01.10.2019

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Russia	All	12.03.1998	Not available
Saudi Arabia	All	15.06.2016	18.09.2016
Singapore	All	04.10.2013	09.10.2013
South Africa	All	15.01.2004	Not available
Uruguay	All	25.09.2015	06.10.2015

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**INVITEE LIST<sup>6</sup>**

CFA and all its subsidiary bodies:

Invitee	Approval date
Albania	03.12.2014
Armenia	21.02.2020
Azerbaijan	03.12.2014
Bangladesh	03.12.2014
Barbados	21.02.2020
Bolivia	21.02.2020
Bulgaria	15.03.2013
Cameroon	03.12.2014
Croatia	15.03.2013
Dominican Republic	03.12.2014
Ecuador	03.12.2014
Egypt	15.03.2013
El Salvador	21.02.2020
Georgia	20.01.2015
Ghana	15.03.2013
Honduras	21.02.2020
Hong Kong (China)	21.02.2020
Jamaica	03.12.2014
Kazakhstan (except JMTEE where Kazakhstan is a Participant)	15.03.2013
Kenya	15.03.2013
Madagascar	21.02.2020

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<sup>6</sup> Partners listed as Invitees may be invited to individual meetings or items subject to an invitation by the concerned committee.

Malawi	21.02.2020
Malta	21.02.2020
Mauritius	21.02.2020
Mongolia	03.12.2014
Morocco	15.03.2013
Myanmar	21.02.2020
Namibia	21.02.2020
Nigeria	15.03.2013
Pakistan	21.02.2020
Panama	21.02.2020
Papua New Guinea	21.02.2020
Paraguay	21.02.2020
Philippines	15.03.2013
Romania	15.03.2013
Senegal	03.12.2014
Seychelles	21.02.2020
Sri Lanka	15.03.2013
Thailand	15.03.2013
Trinidad and Tobago	21.02.2020
Tunisia	21.02.2020
Uganda	21.02.2020
Ukraine	15.03.2013
United Arab Emirates	21.02.2020
Viet Nam	15.03.2013

*In addition for:*

- WP10:

Invitee	Approval date
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Malta	15.03.2013
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- The Forum on Tax Administration:

Invitee	Approval date
Armenia	14.05.2013
Uganda	14.05.2013

- The BEPS Project:

Invitee <sup>7</sup>	Approval date
Algeria	23.05.2016
Azerbaijan	23.05.2016
Bangladesh	23.05.2016
Bhutan	23.05.2016
Bolivia	23.05.2016
Burundi	23.05.2016
Cambodia	23.05.2016
Chad	23.05.2016
Comoros	23.05.2016
Cuba	23.05.2016
Ecuador	23.05.2016
El Salvador	23.05.2016
Eritrea	23.05.2016
Ethiopia	23.05.2016
Fiji	23.05.2016
Gambia	23.05.2016
Ghana	23.05.2016
Guatemala	23.05.2016

<sup>7</sup> These Partners have been invited by Council to become Associates in the BEPS Project. Until such invitation is accepted, they will remain Invitees.

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Guinea	23.05.2016
Guinea-Bissau	23.05.2016
Guyana	23.05.2016
Kuwait	23.05.2016
Kyrgyzstan	23.05.2016
Lao People's Democratic Republic	23.05.2016
Lebanon	23.05.2016
Lesotho	23.05.2016
Madagascar	23.05.2016
Malawi	23.05.2016
Mali	23.05.2016
Marshall Islands	23.05.2016
Mauritania	23.05.2016
Moldova	23.05.2016
Mozambique	23.05.2016
Myanmar	23.05.2016
Nauru	12.07.2018
Nicaragua	23.05.2016
Niger	23.05.2016
Philippines	23.05.2016
Rwanda	23.05.2016
Sao Tome and Principe	23.05.2016
Sudan	23.05.2016
Suriname	23.05.2016
Tajikistan	23.05.2016
Tanzania	23.05.2016

Togo	23.05.2016
Turkmenistan	23.05.2016
Uganda	23.05.2016
Uzbekistan	23.05.2016
Vanuatu	12.07.2018
Venezuela	23.05.2016
Zimbabwe	23.05.2016

<b>FOR INFORMATION: INVITATIONS TO KEY PARTNERS AS ASSOCIATE, PARTICIPANT OR INVITEE</b>		
<b>Key Partner</b>	<b>Invitation as</b>	<b>Bodies to which the invitation applies</b>
Brazil	Associate	BEPS Project
	Participant	All
China (People's Republic of)	Associate	BEPS Project
	Associate	WP10
	Participant	All, except WP10 (where China is an Associate)
India	Associate	BEPS Project
	Associate	WP10
	Participant	All, except WP10 (where India is an Associate)
Indonesia	Associate	BEPS Project
	Participant	All
South Africa	Associate	BEPS Project
	Participant	All