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BEPS IMPLEMENTATION

MAP Workshop

The Forum on Tax Administration MAP Forum (FTA MAP Forum) was created to deliberate on general matters affecting MAP programmes. The FTA MAP Forum has developed a multilateral strategic plan to collectively improve the effectiveness of the mutual agreement procedure in order to meet the needs of both governments and taxpayers and so assure the critical role of the MAP in the global tax environment.

In the framework of the efforts undertaken to comply with the BEPS Action 14 Minimum Standard (Making dispute resolution mechanisms more effective), the members of the Forum on the Mutual Agreement Procedure (MAP) have expressed a strong interest in participating to trainings on MAP.

This training event aims at developing both knowledge and practical experience in relation to (re)solving tax treaty related disputes under the MAP. The event will explore the MAP process from the beginning (submission of the MAP request and review of the eligibility of such a request) to the end (reaching a solution for the case(s) at stake and implementing such a solution).

The practical experiences shared and questions discussed during this training event will lead to a better understanding among participating tax administrations on how to deal with MAP cases. As a result of discussing and analysing case studies, delegates will benefit from deepening their knowledge about rules, guidelines and procedures of respective MAP programmes implemented in participating countries.

The MAP training event will be totally practical in nature, combining presentations at the appropriate level of selected case studies, with the opportunity for all participants to share their own views and opinions on the approach to resolve MAP issues raised in each case study during group discussions. The groups will ultimately bring their ideas and suggestions into the plenary sessions when the various suggested approaches and solutions can be debated by the wider group.

Target audience: Officials working within the competent authority and dealing with MAP cases, or that will be working in such competent authority in the near future. A high level of English communication skills is required.

BEPS AND TRANSFER PRICING

Transfer Pricing

The course aims to provide an introduction to transfer pricing issues, largely by looking in detail at the OECD transfer pricing guidelines. The topics covered include a description of the arm's length principle and OECD recognised transfer pricing methodologies, comparability analysis including functional analysis (functions performed, assets used and risks assumed) and introduction to special problem areas, such as intangibles and services including an in depth look at management fees and other intra-group services. The course is designed to be practical in nature, so the topics covered are illustrated by the frequent use of case studies. Time should also be available for a discussion of any difficulties experienced by participants.

Target audience: Senior administrators involved in organising, managing and conducting transfer pricing audits of multinational enterprises.

Transfer Pricing Documentation and Country-by-Country Reporting

The “Base Erosion and Profit Shifting” (BEPS) Action Plan adopted by the OECD and G20 countries in 2013 recognised that enhancing transparency for tax administrations by providing them with adequate information to assess high-level transfer pricing and other BEPS-related risks is a crucial aspect for tackling the BEPS (base erosion and profit shifting) problem. Action 13 of BEPS aimed at improving and normalising transfer pricing documentation to increase the quality of information provided to tax administrations and limit the compliance burden on business. The result is a three-tiered standardised approach to transfer pricing documentation, including a minimum standard on Country-by-Country Reporting.

Action 13 discusses policy considerations for the implementation of the documentation package. It also provides implementation tools for the Country-by-Country Report, including a common template, a model legislation and a model competent agreement for the exchange of the reports. Additional guidance has also been developed to ensure consistent implementation of the standard.

In the last two years, jurisdictions have moved into the implementation stage. Most of the jurisdictions that participated in the BEPS projects received the Country-by-Country Reports by the end of 2017 from Multilateral National Entities Group, and those Country-by-Country Reports will be exchanged in mid-2018. Under this backdrop, it is important for field officials in charge of auditing to have a better understanding on the new rule of the transfer pricing documentation, including how to use those documents in an effective and appropriate manner.

A number of jurisdictions have also updated their existing transfer pricing documentation requirements in light of the recommendations in the BEPS project of a Master and Local Files. The week will combine a series of presentations with discussions based on case studies and practical examples.

The toolkit on transfer pricing documentation and country-by-country reporting, developed by four international organisations (IMF, WBG, UN and OECD), is meant to help developing countries implement the agreed standards under Action 13 of the BEPS Project, which contains revised standards for transfer pricing documentation and a template for country-by-country reporting of revenues, profits, taxes paid and certain measures of economic activity.

The programme will begin with an introduction to transfer pricing documentation, and subsequently explain the new Chapter V of the transfer pricing guidelines and other related guidance. The objective of this event is to:

- Raise awareness on the new international standard on transfer pricing documentation and country by country reporting;
- Facilitate a swift and consistent implementation of the new rules in jurisdictions;
- Discuss the challenges and opportunities for each jurisdiction put forward by the new global standard;

- Facilitate further integration of jurisdictions in the Inclusive Framework for BEPS implementation;
- Facilitate an open dialogue with MNEs and the local business community;
- Develop best practices in tax administrations of jurisdictions.

Target audience: The event is intended to give an overview of transfer pricing documentations developed under BEPS Action 13. This event will be useful not only for less experienced transfer pricing auditors but also for more experienced auditors who need to have a better understanding of the new rule on the transfer pricing documentation to conduct a risk assessment and audits. This course also targets senior officials that lead audit teams to help them to consider how to provide the necessary training to their audit team members.

Transfer Pricing and Customs Valuation

The workshop will explore how Customs and Direct taxation authorities can work together to improve taxpayer compliance with regimes and provide taxpayers with a more joined-up and consistent approach. Through the use of case-studies, the workshop will consider the processes countries have in place for the administration of their Customs Valuation and Transfer Pricing regimes, and explore how the two regimes might co-operate to support compliance and ensure consistency of approach.

This event will be held in partnership between the OECD, the World Customs Organisation (WCO), and World Bank/IFC, and is a result of recent initiatives by the OECD and WCO to encourage closer alignment between customs valuation and transfer pricing, and enhanced co-operation between Direct taxation and Customs authorities. The event will be open to officials from Direct taxation and Customs authorities.

Target audience: Officials from country Direct taxation and Customs authorities with prior knowledge of transfer pricing and customs valuation.

Transfer Pricing Risk Assessment

Every tax administration operates with finite resources. While enforcement of transfer pricing rules is a key priority for most tax administrations, no country has the enforcement resources to perform a thorough audit of every possible transfer pricing case.

Effective risk identification and assessment are critical if tax administrations are to select the right transfer pricing cases for audit. Risk assessment before commencing an audit enables decisions about which cases should be audited, and when the risk is appropriately identified and assessed, enables the actual audit to be more focused, shorter and more effective.

A thorough transfer pricing audit can require the careful review of large amounts of information. Such an audit will usually require the commitment of large amounts of time from a multi-disciplinary team of auditors possessing legal, accounting, economic and valuation expertise. The decision to commit the resources necessary for a thorough transfer pricing audit should not be taken lightly, and should not be made without a plan for proceeding with the audit.

In addition, a transfer pricing audit may waste taxpayer and tax administration resources to devote enforcement resources to cases where an adjustment could not ultimately be sustained in a mutual agreement procedure (“MAP”).

During the event, participants will discuss about how to distinguish taxpayers and transactions that involve a high degree of transfer pricing risk from those which do not, and to make such assessments accurately, with confidence, and with a limited expenditure of scarce resources.

The seminar will combine a series of presentations with discussions based on case studies and practical examples. This will provide an opportunity to discuss questions and possible responses to common problems. The aim of the workshop is to pursue a “balanced approach” that is, presentation of theoretical concepts which will create a framework on:

- identifying transfer pricing risk presented by a particular taxpayer;
- determining whether the level of the risk is high;
- developing a practical and coherent plan for auditing specific transactions that give rise to the transfer pricing risk;
- assigning the appropriate resources to any detailed audit activity that is necessary given the nature and amount of the risk;
- framing the additional factual enquiries that will be undertaken during a detailed transfer pricing audit of the taxpayer’s specific related party transactions.

Target audience: Senior administrators involved in organising, managing and conducting transfer pricing audits of multinational enterprises.

Train the Trainers on International Taxation

The purpose of this event is to provide participants with the essential tools to exert their leadership positions focusing on the skills needed to provide effective training on international taxation to their teams.

The programme will cover the aspects of international and economic double taxation and the methods to relief double taxation. Furthermore, relevant concepts for the interpretation and application of tax treaties and the basic features on exchange of information will be discussed. The broad introduction will provide participants with the conceptual tools to discuss principles of transfer pricing. Participants will also learn about anti-avoidance provisions and international cooperation mechanisms available for countries to strengthen cooperation to prevent tax avoidance and evasion.

The programme also cover teaching skills to convey information to other professionals in a replicable way. Participants will also get an understanding on how to structure training on international tax, including leading complex discussions at high levels within their organisations to assist in policy-making decisions.

Target audience: High level officials from tax administrations and Ministries of Finance involved in policy-making and applications of international tax, expected to strengthen their teaching skills to teach other professionals within their organisations on international taxation issues.

OECD/IGF International Taxation and the Mining Industry

For many resource-rich developing countries, mineral resources present an unparalleled economic opportunity to improve the living standards of their citizens, which necessarily requires effective taxation of the mineral and mining sector. Tax base erosion and profit shifting (BEPS) strategies used by multinational companies threaten this prospect.

The Organisation for Economic Co-operation and Development (OECD) together with the Intergovernmental Forum on Mining, Metals, Minerals and Sustainable Development (IGF), will deliver a 4-day long training program on international taxation and the mining industry, focusing on Base Erosion and Profit Shifting (BEPS). The training will touch on a range of BEPS issues in the mining sector including transfer pricing risks along the mining value chain (offshore marketing hubs, intercompany loans, corporate services, and others); verifying mineral product prices; double tax treaties; and fiscal stabilisation. The IGF and OECD are committed to a whole-of-government approach to addressing critical mining revenue issues.

Target audience: Tax administrators focusing on transfer pricing and mining officials.

Advanced Transfer Pricing

In today's economy where multinational enterprises play an increasingly prominent role, transfer pricing continues to be high on the agenda of tax administrations and taxpayers alike. Governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdiction and that the tax base reported by MNEs in their country reflects the economic activity undertaken therein and taxpayers need clear guidance on the proper application of the arm's length principle. To this end, the OECD Transfer Pricing Guidelines provide guidance on the application of the "arm's length principle", which represents the international consensus on the valuation, for income tax purposes, of cross-border transactions between associated enterprises.

The purpose of this event is to discuss in detail some of the more difficult practical and theoretical issues arising in transfer pricing. Items include a short review of the arm's length principle, comparability and transfer pricing methodologies and an in depth discussion and practical case studies on business restructurings, cost contribution agreements and intangibles. This event pays special attention to the substantial revisions introduced by the 2015 Base Erosion and Profit Shifting (BEPS) Reports on Actions 8-10 Aligning Transfer Pricing Outcomes with Value Creation.

Target audience: Transfer pricing specialists with auditing experience and knowledge of the international transfer pricing guidelines.

TOOLKITS

Toolkit on Addressing Comparable Data for Transfer Pricing Analysis

The Platform for Collaboration on Tax (PCT) –a joint initiative of the International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), United Nations (UN) and World Bank Group– published a toolkit to provide practical guidance to developing countries to better protect their tax bases.

The toolkit, "Addressing Difficulties in Accessing Comparable Data for Transfer Pricing Analyses", specifically addresses the ways developing countries can overcome a lack of data needed to implement transfer pricing rules. This data is needed to determine whether the prices the enterprise uses accord with those which would be expected between independent parties. The guidance will also help countries set rules and practices that are more predictable for business.

Since the pricing of transactions between related parties in the extractive industries is an issue of particular relevance to many developing countries, the toolkit also addresses the information gaps on prices of minerals sold in an intermediate form.

During the event, a range of practical examples and case studies will be provided to illustrate the toolkit, including in commodities and minerals given their importance to many developing countries. Participants will also be able to discuss about the practical tools to assist with delineating the transaction and undertaking a search for potential comparables.

The aim of the seminar is to show a number of common approaches to adjusting imperfect comparables, together with several country practices. It is also aimed at ensuring greater practical implementation of transfer pricing regimes that apply the arm's length principle, in accordance with the realities faced by many developing countries, including limited information availability and administrative capacity.

In addition, the event will show different policy options that developing economies could consider, together with some additional initiatives that could be taken on by countries, or international or regional organisations to more systematically mitigate the problems caused by poor availability of or access to relevant data.

Target audience: Tax policymakers, tax administration managers and other experts tasked with designing and implementing in practice transfer pricing regimes, especially in developing countries.

Effective use of CbC data and the OECD risk assessment tool

Every tax administration operates with finite resources. Effective enforcement of compliance with transfer pricing and other anti-BEPS rules is important. Where resources do not allow the effective investigation of all taxpayers good assessment of the risks posed using the data available can really help to target resource.

Effective risk assessment is critical if tax administrations are to select the right cases for audit. Risk assessment before commencing an audit enables decisions about which cases should be audited, and when the risk is appropriately identified and assessed, enables the actual audit to be more focused, shorter and more effective.

During the event, participants will discuss how to understand and exploit the data provided on a Country-by-Country report to distinguish taxpayers and transactions that may involve a high degree of transfer pricing and BEPS risk from those which do not.

The seminar will combine a series of presentations with discussions based on case studies and practical examples. This will provide an opportunity to discuss questions and possible responses to common problems. The aim of the workshop is to provide an in-depth understanding of the CbC data, how to understand what it may be telling you about an MNE and what other data sources may be useful to further cross check risk indicators in the data. The workshop will provide practical examples of how to use CbC data analysis in risk assessment and how this analysis can be done using the Tax Risk Evaluation and Assessment Tool (TREAT).

Target audience: Risk assessment, transfer pricing, and international audit specialist staff involved in risk assessment or auditing of multinational enterprises.

TAX TREATIES

Interpretation and application of tax treaties

The seminar will examine a number of important tax treaty issues in depth, providing participants who have a good basic understanding of tax treaties with an opportunity to discuss in detail relatively complex practical tax treaty application, interpretation and policy issues. The facilitators provide short lectures and guide the discussions of issues raised in practical examples, case studies and court decisions. Participants are expected to be actively engaged in the discussions. The topics covered typically include international tax avoidance and treaty abuse, the permanent establishment definition and the taxation of business profits, the tax challenges of the digital economy, royalties, the taxation of foreign employees, and the meaning of beneficial ownership. The content to be covered may be adapted to reflect specific requests from the event host and participants.

Target audience: Participants must have a good understanding of how tax treaties are applied and are expected to complete the Global Relations eLearning module “Introduction to Tax Treaties” before the seminar. The seminar is intended to be especially useful for mid-level and senior officials who are, or will be, involved with the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their countries.

MLI Workshop

The [BEPS package](#), embraced by over 120 jurisdictions cooperating in the Inclusive Framework on BEPS, has brought about significant changes in the way treaties are understood and applied. This seminar provides an opportunity to consider in detail these changes, reflected in the 2017 edition of the OECD Model Tax Convention and the UN Model Double Taxation Convention, focusing on specific BEPS actions, in particular:

- Action 1: Addressing the Tax Challenges of the Digital Economy;
- Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances;
- Action 7: Preventing the Artificial Avoidance of PE Status; and
- Action 14: Making Dispute Resolution Mechanisms More Effective.

The workshop will also focus on how jurisdictions can swiftly implement these measures to strengthen their tax treaties, as countries around the world are currently reviewing and updating their treaty network. The workshop will also highlight the development of a Toolkit on Tax Treaty Negotiation by [the Platform for Collaboration on Tax](#).

In this context, the workshop will also comprehensively cover the [BEPS Multilateral Legal Instrument \(MLI\)](#). The MLI is a flexible instrument which will modify tax treaties according to a jurisdiction's policy preferences with respect to the implementation of the tax treaty-related BEPS measures. It also modifies the application of thousands of bilateral tax treaties concluded to eliminate double taxation among the over 85 jurisdictions that have already joined this instrument. In addition, the MLI implements agreed minimum standards to counter treaty abuse and to improve dispute resolution mechanisms while providing flexibility to accommodate specific tax treaty policies. The MLI is a milestone for international taxation and treaty law as it allows all interested jurisdictions to update tax treaties with provisions reflecting internationally agreed standards.

Target audience: The workshop is primarily aimed at government officials involved in the development of tax treaty policy, tax treaty negotiations or implementation of tax treaties. Participants are expected to have adequate knowledge about the role and functioning of tax treaties. The workshop requires active participation and a high degree of interaction.

Advanced Tax Treaties

The Advanced Tax Treaties seminar is an advanced version of the OECD's popular Tax Treaties Special Issues seminar that examines a smaller number of important tax treaty issues in much greater depth. It provides participants who have a good understanding of the application of tax treaties with an opportunity to discuss in detail relatively complex practical tax treaty application, interpretation and policy issues. The facilitators provide short lectures and guide the discussions of issues raised in case studies and court decisions. Participants are expected to be actively engaged in the discussions. The topics covered typically include the taxation of business profits, the permanent establishment definition, royalties, the taxation of foreign employees, the meaning of beneficial ownership, the treatment of non-corporate entities, treaty interpretation and international tax avoidance and treaty abuse.

Target audience: Participants must have a good understanding of how tax treaties are applied and preferably will have previously attended either the Comprehensive or Special Issues Tax Treaty seminar. The seminar is intended to be especially useful for senior officials who are, or will be, involved with the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their country.

Tax Treaty Negotiations

Tax treaties play a key role in the context of international cooperation in tax matters. On the one hand, they serve to encourage international investment and, consequently, global economic growth, by reducing or eliminating double taxation over cross-border income. On the other hand, they seek to enhance cooperation among tax administrations, especially in tackling international tax evasion.

Countries entering into tax treaty negotiations need a good understanding of why they are doing so, and of the benefits and costs that arise from having tax treaties. Having an understanding of the potential costs and benefits of tax treaties, and the ways in which treaties operate to achieve intended outcomes, will assist in ensuring that the right negotiations are given priority and that particular negotiations result in the most beneficial outcomes.

The purpose of this workshop is to allow participants to get first-hand experience of the negotiation of tax conventions and, more generally, to learn about problems commonly experienced during the negotiation, application and interpretation of tax conventions. The workshop will therefore be especially useful for officials who will be involved in the negotiation of tax conventions but will also be helpful for officials who will have to apply or interpret tax conventions as part of their work.

Format: The negotiations will be based on fictitious treaty models, recent treaties and descriptions of the tax legislation of countries. Participants will be divided in groups. One instructor will act as the technical advisor for each team; however, participants will be expected to head the actual negotiations of each provision and each participant will be expected to head the discussion on two or three articles during the week. These simulated negotiations will be supplemented by presentations by the instructors on how to organise and conduct tax treaty negotiations and on some technically difficult issues concerning tax treaties.

Target audience: This workshop is especially useful for officials who are, or will be, involved with the negotiation of tax treaties for their country. It is essential that participants have a good command of the language adopted for the workshop, as they are expected to contribute actively in the preparation for the simulated negotiations and to take part in the negotiations themselves. Participants must also have a good understanding of the provisions of a tax treaty and will be expected to have familiarised themselves with the course material prior to the workshop. This workshop is NOT recommended for participants who are unfamiliar with the provisions of tax treaties.

TAX ADMINISTRATION

SMEs and Enhancing Compliance in the Informal Sector

Since 2016, the OECD Forum on Tax Administration (FTA) has put compliance in the shadow economy (in the informal sector) on their working agenda. First as a project resulting in the OECD report "Shining Light on the Shadow Economy" which was presented and published at the 11th OECD Forum on Tax Administration (FTA) Plenary held in Oslo in September 2017. The work continues within Shadow Economy Community of Interest, established in September 2017.

Compliance in the Informal Sector/Shadow economy is a long-standing problem, which many tax administrations over the last decade have strengthened their efforts to identify and tackle. However, the Informal Sector/Shadow Economy is constantly changing and adapting to the tax administrations' efforts and due to changes in working methods and business models, growth in the digital economy and the emergence of new technologies and globalisation.

This event will provide an opportunity to learn, discuss and train and aims at developing both knowledge and practical experience on topics related to income tax, omitting VAT and labour market crime including envelope wages. The event will explore and address the latest trends within the hidden economy and provide an overview of recent developments including how to deal with e-commerce activity and the impact of it. In addition, the participants will discuss effective counter measures to ensure enhanced compliance. The practical experiences shared and questions discussed during the event will lead to a better understanding of the Informal sector/Shadow Economy, amongst the participants.

This event will be quite practical in nature, combining presentations at the appropriate level of selected case studies, with the opportunity for all participants to share their own views and opinions on the approach raised in the presentations or during group discussion, on how to enhance compliance in the informal sector.

Target audience: Tax Administration officials working within enhancing compliance in the Informal sector. Participants should be prepared to discuss their approaches and issues during the event and contribute actively to the discussions.

Interpretation and Application of Tax Administration Law

Tax administration law covers a big number of issues and is believed to be by taxpayers complex, confusing and arbitrary. This event aims at encapsulating a few guiding themes for tax administration law, including broad principles that should be applied in the administration of taxes, such as fairness and efficiency.

The event will focus on the application of legislation concerning tax administration, focusing on essential aspects such as tax assessments, the use of information available to the tax administrations, and taxpayer's rights and obligations. There will be specific sessions to cover aspects of tax administration on individuals, with specific examples of participating countries.

Participants will have an opportunity to get a broad perspective of how the application of tax administration varies from country to country depending on the organisation of each tax administration. The practical experiences shared and questions discussed during the event will lead to a better understanding of the essential aspects and guiding principles to be considered when interpreting tax administration law.

Target audience: Tax Administration officials working within enhancing compliance in their tax administrations. Participants should be prepared to discuss their approaches and issues during the event and contribute actively to the discussions.

Auditing MNEs

This seminar aims to provide participants with a broad knowledge of the issues to anticipate when auditing multinational enterprises.

The seminar includes discussions of the most significant legal and practical issues to be taken into account. It deals with the creation and legal significance of a multinational enterprise (MNE), the tax principles underlying the operation of an MNE, tax avoidance and anti-avoidance strategies, the operation of tax treaties, and an introduction to transfer pricing and thin capitalisation issues.

Furthermore, the “best practice” audit approaches that are adopted to deal with these entities by OECD countries as well as countries participating in the seminar will be examined. Audit examples are included as far as possible to encourage debate and provide a practical basis for the examination of these issues in the work place.

The seminar will also deal with the relevant administrative provisions, information requirements and the audit process itself in order to facilitate the work of tax examiners who may have only limited expertise.

Target audience: Tax administrators and tax inspectors responsible for or engaged in the audit of multinational enterprises.

Whole-of-government approach to combatting financial crimes

This event aims to provide participants with a broad knowledge of Inter-agency coordination and cooperation.

Most policy actions to counter IFFs require whole-of-government approaches, including taking account of mandates and agency responsibilities to international agreements. Inter-agency cooperation is constrained by a lack of definition, aggregation of policy themes and numbers and an absence of policy priorities.

This event will facilitate a jurisdictions progress on interagency cooperation, using the OECD's guide to Effective Inter-Agency Co-Operation in Fighting Tax Crimes and Other Financial Crimes and other OECD Guidelines. Furthermore, it will promote lesson learning through the provision of international experience on interagency cooperation.

Target audience: Ministry of Finance, Tax Administration, Financial Intelligence centres, Reserve Bank and Customs Administration officials working at an inter-agency level.

EXCHANGE OF INFORMATION

Exchange of Information as a Tool to Combat Offshore Tax Evasion

This seminar will focus on the connection between the domestic tax investigation, the information gathering framework and the international infrastructure for exchange of information (“EOI”). Participants will be introduced to key concepts of transparency and exchange of information (EOI) assimilated into the international standards: EOI on request, automatic EOI, confidentiality and beneficial ownership. Through a series of hands-on workshop exercises, participants will be familiarised with the use of EOI networks and structures to improve the quality of tax audits and to combat transnational tax evasion.

Participants are encouraged to make effective use of these EOI tools by increasing the number and quality of outgoing requests to their treaty partners. The seminar will strengthen awareness among participants that protection of domestic revenue is closely linked with the effective use of this EOI network.

Target audience: The seminar is designed for tax auditors, officials responsible for training tax auditors in EOI, and other persons engaged in exchange of information for tax purposes. Participants should be prepared to discuss their approach and issues in an open way.

The Common Reporting Standard and the use of CRS information

The key to international tax co-operation is effective exchange of information and the OECD has been at the forefront of international efforts to promote all forms of information exchange - including on request, spontaneous and automatic - since it first established its Working Party on Tax Avoidance and Evasion in 1971. Since then, enormous progress has been made to establish high standards of tax transparency and information sharing so as to improve tax authorities' ability to deter, detect and disrupt tax evasion and avoidance.

G20 Leaders at their meeting in September 2013 fully endorsed the OECD proposal for a truly global model for automatic exchange of information and invited the OECD, working with G20 countries, to develop such a new single standard for automatic exchange of information, including the technical modalities, to better fight tax evasion and ensure tax compliance. The CRS, developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.

Target audience: Senior tax and finance officials involved in the legal and practical aspects of exchange of information and assistance in tax collection (i.e. competent authority work, heads of Large Taxpayer Units, senior managers of international tax audit departments).

Exchange of Information Last Mile: An Auditor's Perspective

This seminar will focus on the connection between domestic tax investigations and information gathering frameworks and the international infrastructure for exchange of information (EOI) on request (“the Last Mile”).

The aim of the seminar is to assist tax officials to effectively utilise the EOI tools contained in tax treaties and EOI agreements in the course of their tax audits, reviews or investigations that have cross-border aspects. Tax auditors, and/or other officials, will be encouraged to promote and make effective use of these EOI tools by increasing the number and quality of outgoing requests to their treaty partners to help tackle the compliance risks faced in their jurisdiction. The seminar seeks to strengthen awareness that the protection of domestic revenue is closely linked with the effective use of EOI.

Practical case studies will be used to illustrate how to make EOI requests, and these will be designed to reflect regional issues.

Target audience: This seminar is designed for senior tax auditors and officials responsible for training tax auditors in EOI on request, and other persons engaged in exchange of information for tax purposes. Participants should be prepared to discuss issues in an open way.

Tax Policy

Addressing the Tax Challenges of the Digitalisation of the economy

The tax policy debate around the digitalisation of the economy has grown ever shriller with each passing year. This debate concerns not only the tax planning arrangements implemented by digital economy businesses (so-called “BEPS” issues), but also the structure and underpinnings of the existing tax system which may not have kept pace with evolutions in the economy (so-called “broader tax challenges”). These issues that affect both direct and indirect taxation have been the top priority of the Inclusive Framework since its inception in 2016. Work in this area has already produced a number of important outputs to tackle the tax planning arrangements used by digital economy businesses, and to ensure effective collection of VAT in the state of consumption. This work has however so far fallen short in reaching agreement on multilateral approaches to solve the broader systematic issues raised by the digital transformation for the international income tax system (the so-called “nexus” and “profit allocation” issue).

Against this background, it is critical to take stock of the work conducted so far by the Inclusive Framework on the tax challenges raised by digitalisation, such as the successful implementation of global standards on VAT collection for digital services. It is also important to discuss the ongoing work on Pillar One and Pillar Two, in particular recent efforts to develop a unified approach to Pillar One.

This workshop will provide an opportunity to share knowledge and raise awareness of the challenges and opportunities that arise from the digitalisation of the economy for tax policy department and tax administrations. It will help participants to review their strategic plans and current activities (e.g. legislation, compliance and audits), as well as increase their engagement in the on-going work of the Inclusive Framework on BEPS on Pillar One and Pillar Two.

Target Audience: The event is primarily aimed at tax policymakers and tax administration managers.

International Co-operation to combat tax avoidance and evasion

Tax avoidance and evasion have been threatening Government revenues for a many years. This means that Governments have fewer resources for infrastructure and services, such as education and health, lowering standards of living. As a result, and in response to calls from the G20, the Global Forum on Tax Transparency and Exchange of Information was restructured in 2009 to strengthen the implementation of the international standards on transparency and exchange of information, and launched an ambitious peer review process. Also undertaken at the request of the G20, an action plan was launched to reform the international tax system to tackle base erosion and profit shifting. The plan was structures around three fundamental pillars: introducing coherence in the domestic rules that affect cross-border activities; reinforcing substance requirement to ensure alignment of taxation with the location of economic activity and value creation; and improve transparency, as well as certainty for business and governments. A package of 15 BEPS Actions was developed, providing solutions for closing the gaps in existing international rules that allow corporate profits to be artificially shifted to low/no tax environments, where little or no economic activity takes place.

This event will allow participants to differentiate tax avoidance from tax evasion. A set of measures on how to tackle tax avoidance and evasion will be covered, including the BEPS minimum standards (harmful tax practices, preventing treaty abuse, country-by-country reporting and effective dispute resolution) and exchange of information (automatic and on request). The Multilateral Convention on Mutual Administrative Assistance will also be covered, as the main instrument allowing for international cooperation in tax matters. Other forms of cooperation related to revenue and collection and to criminal matters will also be discussed.

Participants will be able to gather a clear understanding of the different international tax standards and the work that the Global Forum on Transparency and Exchange of Information and the Inclusive Framework on BEPS does around the implementation of the international standards.

Target audience: The event is aimed at policy makers in the Ministry of Finance or the Tax Administration with decision-making responsibility on BEPS/exchange of information implementation, such as for designing legislation and guidance or involved in international tax issues and the taxation of multinational groups.

VAT

The OECD VAT Guidelines

VAT/GST has now been implemented in over 160 countries (including China and many Asian countries) across the world where it raises on average one fifth of the total tax revenue and still more countries are adopting it. Countries that operate VAT/GST are implementing or considering fundamental reform to improve the revenue raising capacity of the tax and to adapt it to the context of the booming digital economy. This is a key priority for the OECD to actively support countries in this exercise. Most international trade is now subject to VAT/GST and the interaction of national regimes can potentially have a major impact in either facilitating or distorting trade.

Most international trade is now subject to VAT and the interaction of national VAT regimes can potentially have a major impact in either facilitating or distorting trade. Against this background and facing risks of under-taxation, trade distortion due to double taxation and loss of revenue for governments, the OECD has developed, with input of non-OECD economies, businesses and academia, the [International VAT/GST Guidelines](#) (the Guidelines), which provide an internationally agreed standard for applying VAT to cross-border trade. These Guidelines were endorsed by over 100 jurisdictions and international organisations worldwide at the Global Forum on VAT in November 2015 and have been adopted as a Recommendation of OECD Council in September 2016. The Principles of the Guidelines were also welcomed by G20 Ministers in 2015 as part of the [BEPS Action 1 Report on the challenges of the Digital Economy](#). They were completed in October 2017 with a guidance report on [mechanisms for the effective collection of VAT/GST where the supplier is not located in the jurisdiction of taxation](#). The Action 1 Report also identified a number of possible approaches for a more effective VAT/GST collection on the significantly growing volume of imports of low value goods from online sales.

The challenges posed by the development of the digital economy hit all the regions in the world and legislation is being adjusted in many jurisdictions to face these challenges. The role of the International VAT/GST Guidelines is to provide a framework ensuring a consistent evolution of the local legislation and reducing risks of double taxation or involuntary non-taxation. The role of the Guidelines was recognised in the 2018 [Report on Tax Challenges arising from Digitalisation](#).

This workshop will include presentations on the operation of the Guidelines and their actual implementation in different legislative frameworks. It will also discuss VAT/GST design and operation issues in a number of specific areas of interest, including

- How to deal with the booming digital economy
- How to enhance compliance, in particular when the supplier is not located in the jurisdiction of taxation. This includes best practices in simplified registration system and the role of e-commerce platforms in the collection of VAT/GST
- The VAT/GST taxation of imports of low-value goods
- VAT/GST Neutrality principles, including VAT/GST refunds to foreign businesses

- Tax administration issues, including cooperative compliance, compliance management and fraud issues.
- Emerging issues in the sharing economy
- Possible other VAT/GST policy issues i.e. exemption of financial services and split payment and withholding VAT/GST collection mechanisms.

Target audience: Senior tax policymakers and tax administrators with responsibility for indirect tax policy/administration and/or tax administration more generally.