

Advisory Group for Global Dialogue on Tax Matters



Meeting of the Advisory Group for Global Dialogue on Tax Matters

Statement of Outcomes

On 8 April 2022, more than 100 representatives from governments and international organisations across the world held a virtual meeting of the Advisory Group for Global Dialogue on Tax Matters (the Advisory Group), the first meeting under its new mandate.

The updated mandate reflects the developments in international tax co-operation along with the Advisory Group's concurrent evolution over the past decade. Participants noted the critical role of the Advisory Group in providing an **informal platform** for officials from both developed and developing countries to **exchange views** and **promote an open dialogue** on tax matters.

The Advisory Group discussed avenues for strengthening its contribution to the **development, delivery and monitoring of bilateral and multilateral tax programmes** offered by the OECD. It also reflected on its role in **supporting developing countries by incorporating their perspectives** in the work of the OECD's Committee on Fiscal Affairs (CFA), including its Inclusive Framework format, on the development of standards, best practices and guidance in international tax matters. Developing countries, including non-Inclusive Framework members, welcomed these developments and acknowledged the progress made in increasing developing country engagement and participation in this work.

The Advisory Group discussed the needs of developing countries in relation to tax capacity building and called for continued **support on the implementation of BEPS-related measures**, including in all phases of implementation of the **Two-Pillar Solution** to address the tax challenges arising from the digitalisation of the economy. As a matter of priority, the Advisory Group requested that the OECD assist developing countries in implementing the Global Anti-Base Erosion (GloBE) Rules. The Advisory Group also recognised capacity building challenges in **other areas of international tax co-operation**, in particular in relation to the practical use of the increased flow of tax information available to countries thanks to the work of the Global Forum on Transparency and Exchange of Information and the Inclusive Framework on BEPS.

The Advisory Group welcomed the evolution of the Global Relations Programme (GRP), now comprised of an **increasingly digitalised and integrated learning ecosystem**, and noted that these developments would allow the programme to adapt quickly and effectively to a post-pandemic era. The Advisory Group appreciated the recent changes introduced to the GRP **evaluation process** in conjunction with its 2021 results. It supported the proposal to establish an **informal working group on impact assessment** with country representatives interested in developing a methodology to further assess the impact of GRP activities at the country level.

Finally, the Advisory Group acknowledged the need for **enhanced tools and opportunities to obtain feedback from developing countries** when designing and improving capacity-building and technical assistance programmes, taking into account the diverse realities of these countries. In this context, the Advisory Group recognised the importance of maintaining a continuous dialogue and fostering co-operation with relevant officials from tax administrations and ministries of finance. The Advisory Group also highlighted the importance of ensuring a fair, gender-balanced and transparent process when selecting participants and experts for training activities.