

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

New Horizons in Capacity Building for Tax Transparency

2023 GLOBAL FORUM CAPACITY BUILDING REPORT

Preface



Mr Gaël Perraud
Chair of the Global Forum

The extensive capacity-building activities offered to the members of the Global Forum over the past years have been an essential aspect of our work and have produced significant outcomes in the benefit of our members. As my mandate as Chair of the Global Forum begins in 2023, the capacity-building and outreach programme will remain a fundamental pillar of our work. I look forward to the Global Forum assisting a growing number of developing countries to successfully implement and benefit from the tax transparency standards. Amid the significant challenges faced by our members towards a sustained recovery from the economic and budgetary effects of the pandemic and the ongoing geopolitical crisis, the technical assistance provided by the Secretariat is essential for countries to achieve a sustainable increase in domestic resource mobilisation and tackle illicit financial flows through increased tax transparency.



Ms Zayda Manatta
Head of the Global Forum
Secretariat

The capacity-building and outreach programme of the Global Forum continues to make huge strides in support of our members. In 2022, over 10 400 officials have been trained through our multiple programmes and 76 developing countries have received bilateral technical assistance, the highest number ever reached by the Global Forum. The sustained focus on regional initiatives, with the launch of the Asia Initiative in 2022, continues to reflect the local ownership of the programmes and deliver strong results through a focus on areas particularly relevant within a regional context. The Secretariat also remains centred on delivering new programmes to build sustainable and inclusive capacities, with the launch of the pilot edition of the Women Leaders in Tax Transparency programme and the second edition of the Train the Trainer programme across multiple regions. Through innovation and continued development, the capacity-building and outreach programme will continue to deliver strong results to the membership of the Global Forum.

New Horizons in Capacity Building for Tax Transparency

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Abbreviations and acronyms

| | |
|----------------------|---|
| ADB | Asia Development Bank |
| AEOI | Automatic Exchange of Financial Account Information |
| AfDB | Africa Development Bank |
| AFIP | Administración Federal de Ingresos Públicos |
| AML/CFT | Anti-Money Laundering and Counter-Terrorism Financing |
| APRG | Automatic Exchange of Information Peer Review Group |
| ATAF | African Tax Administration Forum |
| BEPS | Base Erosion and Profit Shifting |
| CATA | Commonwealth Association of Tax Administrators |
| CIAT | Inter-American Centre of Tax Administrations |
| CBO | Capacity-building and outreach |
| CRS | Common Reporting Standard |
| CRS MCAA | Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information |
| DIAN | Dirección de Impuestos y Aduanas Nacionales |
| ECOWAS | Economic Community of West African States |
| EOI | Exchange of Information |
| EOIR | Exchange of Information on Request |
| Global Forum | Global Forum on Transparency and Exchange of Information for Tax Purposes |
| IDB | Inter-American Development Bank |
| IFC | International Finance Corporation |
| IFF | Illicit Financial Flow |
| ISM | Information security management |
| KESRA | Kenya School of Revenue Administration |
| KRA | Kenya Revenue Authority |
| KSPTA | The Knowledge Sharing Platform for tax administrations |
| MAAC | Convention on Mutual Administrative Assistance in Tax Matters |
| OECD | Organisation for Economic Co-operation and Development |
| PITAA | Pacific Islands Tax Administration Association |
| PRG | Peer Review Group |
| RUB | Registro Único de Beneficiarios Finales |
| Secretariat | Global Forum Secretariat |
| SIESPJ | Sistema de Identificación de Estructuras sin Personería Jurídica |
| TFR | Task Force on Risks |
| TTiA | Tax Transparency in Africa report |
| VC | Voluntary contributions |
| WAEMU | West African Economic and Monetary Union |
| WBG | World Bank Group |
| Wider Use | Use of information exchanged for tax purposes for other purposes than tax |
| WLITT | Women Leadership in Tax Transparency |
| Working Group | Working Group on Cross-Border Assistance in Tax Recovery |

Executive summary

While 2022 marked the stabilisation of the COVID-19 pandemic in many regions, members of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) face significant challenges towards a sustained recovery from the economic and budgetary effects of the pandemic and ongoing geopolitical crisis. The continued support of the Global Forum Secretariat (Secretariat), in particular to developing jurisdictions, is therefore essential to help tax administrations harness the benefits of tax transparency to tackle tax evasion and avoidance so as to achieve a sustainable increase in domestic resource mobilisation.

To deliver its ambitious and impactful capacity-building and outreach (CBO) programme, the Secretariat has continued to build on the new methodologies developed during the pandemic. It has pursued a hybrid approach in all CBO components with a balance between in-person activities and virtual alternatives, using both approaches to deliver assistance to its members. It has also developed new development knowledge tools, such as e-learning courses – which have been taken by over 3 200 officials in 2022 – as well as toolkits and other tools, shared with 82 member jurisdictions, to support its technical assistance programme. In addition, it has continued to innovate with new specific programmes.

Developing countries sent around 2 400 requests for exchange of information (EOI) in 2021, 47% originating from the Asian region. Over EUR 30 billion of additional revenue have been identified by developing countries since 2009, through offshore tax investigations, including through the effective use of the exchange of information on request (EOIR) standard, voluntary disclosure programmes implemented prior to the first exchanges under the automatic exchange of financial account information (AEOI) standard, and the effective use of AEOI data. In 2021 alone, African, Asian and Latin American jurisdictions respectively identified EUR 37.2 million, EUR 140 million and EUR 261 million through EOI.

The Secretariat is fostering political engagements with high-level officials of member jurisdictions and non-member jurisdictions considering joining the Global Forum to raise awareness of the benefits of implementing the tax transparency standards. In 2022, the Secretariat held over 90 high-level meetings with ministers, heads of tax administration and senior officials from jurisdiction and development partners, to highlight the benefits of tax transparency to counter tax evasion and avoidance, enhance voluntary tax compliance and increase tax collection. These meetings were also used to agree action plans for the provision of technical assistance. This led for instance to Uzbekistan and the Republic of the Congo joining the Global Forum this year, bringing the membership to 165 jurisdictions.

The regional initiatives have continued to deepen their co-operation in line with regional priorities, increasing local ownership and active participation by their members. The Latin America Initiative adopted a framework on the wider use of treaty-exchanged information, while the Africa Initiative made significant progress on cross-border assistance for the recovery of tax claims, with both initiatives reporting their progress through annual reports. The recently launched Asia Initiative has already set up its governance structure and adopted an ambitious work plan to implement the high-level objectives of the Bali Declaration endorsed by 16 Asian countries since the ministerial signing ceremony in July 2022.

*Over
EUR 30 billion
of additional
revenue have
been identified
by developing
countries since
2009.*

Executive summary

The provision of technical assistance for the effective implementation of the standards on transparency and EOI remains a core mission of the Global Forum Secretariat. Ninety-seven countries benefitted from technical support in 2022, the highest number ever reached, highlighting the growing need for technical assistance in all areas of the implementation of the standards, including for setting and implementing an appropriate information security management framework and a sound administrative AEOI compliance strategy. The Secretariat's technical assistance programme was rated 4.7 out of 5 by its beneficiaries.

The Secretariat's focus on sustainable and inclusive capacity-building programmes continues to deliver encouraging results, with the successful conclusion of the pilot programme on women leadership in tax transparency (22 female participants from developing jurisdictions) and the 2022 edition of the Train the Trainer programme to members from Africa, Asia and Latin America (69 participants from 35 jurisdictions).

In 2022, the Global Forum's CBO programme contributed to build the capacities of over 10 400 officials through training events led by the Secretariat (4 500 officials), e-learning courses (3 200 officials), and the training led by the laureates of the Train the Trainer programme (2 600 officials). Participants to the training activities delivered by the Secretariat rated them 4.4 out of 5.

The continuous development of a broad and sustainable CBO programme by the Secretariat is only possible due to the financial support provided by donor partners, the involvement of member jurisdictions through the contribution of invaluable expertise and the strong partnership built with technical partners. Securing additional funds through a new multi-donor proposal for 2023-2027 is essential to overcome the funding needs for the next years. This will set the foundations for a sustained expansion of the Global Forum's CBO activities towards increased mobilisation of domestic resources across its members, in particular developing jurisdictions.

Introduction

As the leading international body fostering the implementation of global transparency standards around the world, the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) has played a leading role in strengthening international tax co-operation and ensuring a level playing field since 2009. The strong commitment to international tax co-operation and the implementation of the tax transparency standards – the standard of transparency and exchange of information on request (EOIR) and the standard of automatic exchange of financial account information (AEOI) – by Global Forum members has resulted in considerable progress in tax transparency, increased tax revenues and fairness in domestic tax frameworks over more than a past decade. The extensive capacity-building activities offered by the Secretariat of the Global Forum (Secretariat) are an essential aspect of its work and have produced significant outcomes for the benefit of its members.

The COVID-19 Action Plan implemented during the past two years by the Secretariat has ensured that member jurisdictions continued to receive support through a proactive and flexible approach in unprecedented times. While the pandemic stabilised in many regions in 2022, its long-term consequences and ongoing geopolitical changes present new challenges to Global Forum members.

The hybrid approach to capacity-building activities developed during the pandemic through desk-based support and video conferencing has continued to enable technical assistance to all requesting jurisdictions. Alternative and complementary options to in-person support, such as toolkits, e-learning modules, virtual trainings and meetings, have demonstrated positive aspects, including their capacity to reach an increased number of persons without logistical challenges. Thus, the hybrid approach was pursued by the Secretariat in all capacity-building and outreach (CBO) components with a balance between in-person activities and virtual alternatives.

The CBO programmes and activities provide training and support in the implementation of the tax transparency standards, including in the key areas of information security management (ISM), effective use of the Common Reporting Standard (CRS) data, and transparency of beneficial ownership. In addition, the Secretariat continues to develop new innovative programmes to address two major challenges faced by Global Forum members: (i) turnover in workforce and (ii) gender equality.

The hybrid approach to capacity-building activities developed during the pandemic through desk-based support and video conferencing has continued to enable technical assistance to all requesting jurisdictions.



Introduction

While the global pandemic context has changed, the Secretariat continues implementing its strategy to ensure the greatest impact for the benefit of developing jurisdictions. The strategy is based on three key pillars that generate synergies for a greater capacity-building impact: (i) raising awareness of decision-makers and senior officials of the value in implementing the transparency standards; (ii) building knowledge and skills through the integration of knowledge tools into capacity-building work; and (iii) supporting the implementation and the use of exchange of information (EOI) through a proactive modular approach.

In 2022, the tax transparency agenda made significant progress regionally and locally. The support for the implementation of the tax transparency standards has intensified in all areas of work, including for ensuring effective compliance with the CRS obligations. To ensure the sustainability and inclusivity of its CBO programme, the Secretariat has continued to elaborate knowledge tools and innovative approaches and it has continued to coordinate and co-operate with other development partners. To continue its impactful CBO programme, a renewal of the funding support from donors is critical. To that end, a multi-donor proposal for 2023-2027 to mobilise tax revenues in developing jurisdictions through tax transparency and co-operation has been provided to donors.

1 | Advancing tax transparency

The Global Forum's mission of advancing tax transparency is dependent on a strong and sustained commitment by its 165 members and an effective collaboration with its partner organisations. The multilateral, inclusive and co-operative nature of the Global Forum requires a permanent engagement and active participation of all its members. The Secretariat has paid particular attention to support its developing members, which have been the majority of the membership since 2017, in actively participating in its work, in implementing effectively the tax transparency standards and in benefiting concretely from them in their tax compliance and domestic resource mobilisation efforts.



1. Advancing tax transparency

Latin America

📌 Sixth meeting of the Punta del Este Declaration

3-4 May 2022, San José, Costa Rica | Photo: Ministerio de Hacienda de Costa Rica

15 members

Argentina • Brazil • Chile • Colombia • Costa Rica • Dominican Republic • Ecuador • El Salvador • Guatemala • Honduras • Mexico • Panama • Paraguay • Peru • Uruguay

4 partners

CIAT • IDB • IFC • WBG

1 observer

Bolivia



Africa

📌 Eleventh meeting of the Africa Initiative

14-16 June 2022, Nairobi, Kenya | Photo: Kenya Revenue Authority

34 members

Algeria • Benin • Botswana • Burkina Faso • Cabo Verde • Cameroon • Chad • Congo • Côte d'Ivoire • Djibouti • Egypt • Eswatini • Gabon • Ghana • Guinea • Kenya • Lesotho • Liberia • Madagascar • Mali • Mauritania • Mauritius • Morocco • Namibia • Niger • Nigeria • Rwanda • Senegal • Seychelles • South Africa • Tanzania • Togo • Tunisia • Uganda

16 partners

AfDB • ATAF • African Union Commission • Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales • CATA • European Union • France • Germany • IFC • Netherlands • Norway • Senegal • Switzerland • United Kingdom • West African Tax Administration Forum • WBG

Asia

📌 Second meeting of the Asia Initiative

1-2 September 2022, Bali, Indonesia

16 members

Armenia • Brunei Darussalam • China (People's Republic of) • Hong Kong (China) • India • Indonesia • Japan • Kazakhstan • Korea • Macau (China) • Malaysia • Maldives • Mongolia • Pakistan • Singapore • Thailand

5 partners

ADB / Asia Pacific Tax Hub • CATA • Study Group on Asian Tax Administration and Research • IFC • WBG.



1. Advancing tax transparency

NEW COMMITMENTS TO THE TAX TRANSPARENCY AGENDA

The Secretariat is heavily invested in establishing and maintaining high-level political engagement to increase tax transparency, as the overriding obstacle to implementing the standards is often of a political nature rather than a technical one. Holding high-level meetings with ministers, heads of tax administration and senior officials of member jurisdictions and development partners is a critical element of the Global Forum's capacity-building strategy.¹ Over 90 high-level meetings were held in 2022. These meetings had two main objectives:

- Raising awareness of non-member jurisdictions of the benefits of tax transparency and informing them of the rights and obligations related to membership to ensure that they take an informed decision when joining the Global Forum
- Defining and agreeing on technical assistance actions and timelines, reporting on progress made in the implementation of the actions and adjusting or reviewing the actions where needed.

In 2022, the commitment to the tax transparency agenda has continued to grow:

- Uzbekistan and the Republic of the Congo (Congo) joined the Global Forum, bringing the membership to 165.
- Honduras and Madagascar signed the Convention on Mutual Administrative Assistance in Tax Matters (MAAC), while Burkina Faso, Mauritania and Rwanda deposited their instrument of ratification, bringing the number of jurisdictions participating in the MAAC to 146, out of which 139 have already it in force. In addition, Egypt requested in December 2022 an invitation to sign and ratify the MAAC.
- Tunisia committed to implement the AEOI standard by 2024, bringing the number of jurisdictions committed to implement this standard by a specific date to 121.

Holding high-level meetings with ministers, heads of tax administration and senior officials of member jurisdictions and development partners is a critical element of the Global Forum's capacity-building strategy.

“Joining the Global Forum on Transparency and Exchange of Information for Tax Purposes allows Uzbekistan to shift its efforts combating tax evasion schemes to a fundamentally new level. Indeed, the country's accession to the Global Forum is considered as a solid opportunity to create equal conditions for doing business and attracting additional investment in the economy.”

Mr Sherzod Kudbiyev, Minister of Economy and Finance, Republic of Uzbekistan



Several discussions were held with non-member jurisdictions on a potential membership application, which were facilitated by testimonies from peers on the benefits they have gained from joining the Global Forum and by encouragement to join the work on tax transparency from the leaders of the Global Forum's regional initiatives in Africa, Asia and Latin America.

1. OECD (2020), *Capacity Building – A new strategy for the widest impact*, available at <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/Capacity-Building-Strategy.pdf>.

“ Domestic resources play an important role in financing Congo’s National Development Plan (2022-2026). Congo’s membership of the Global Forum is part of the Congolese authorities’ strategy to strengthen tax revenue mobilisation. The implementation of international standards of transparency and exchange of information, with the support of the Global Forum’s capacity building programme, will help Congo to better fight against international tax evasion and fraud, and thus mobilise more domestic resources thanks to international cooperation. ”

Mr Jean-Baptiste Odaye, Minister of Economy and Finance, Republic of the Congo



IMPACT OF TAX TRANSPARENCY ON DOMESTIC RESOURCE MOBILISATION

The implementation and effective use of the tax transparency standards contribute to the fight against tax evasion and other illicit financial flows (IFFs) and to a sustainable mobilisation of domestic resources. This objective is even more pressing in the current environment: while developing jurisdictions have still to recover from the pandemic, they are now facing a context of economic crisis and inflation.

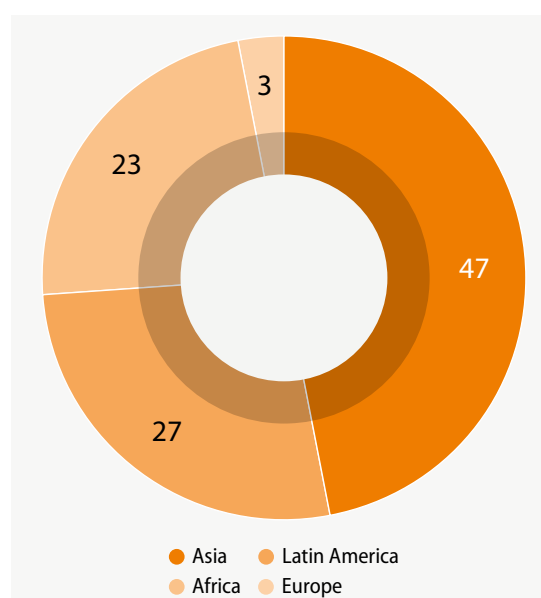
Since 2009, over EUR 30 billion of additional revenue have been identified by developing members through offshore tax investigations, including EOIR and use of CRS data, and voluntary disclosure programmes commonly preceding the first exchanges under the AEOI standard. On outcomes generated by EOIR only, in 2021, African, Asian and Latin American jurisdictions identified EUR 37.2 million, EUR 140 million and EUR 261 million respectively following requests sent to their EOI partners.

The Secretariat capacity-building programme has contributed to this positive outcome through its training activities dedicated to EOI officers and tax auditors (see Box 1). In 2021, around 2 400 requests were sent by developing jurisdictions (Figure 1 provides the regional repartition).

The implementation of the AEOI standard by more developing members is also promising. The developing members implementing AEOI that have contributed to the Global Forum’s survey indicated that they received information on over 32 million financial accounts, with a total value of EUR 2.4 trillion. Supporting the effective use of this information remains an objective of the capacity-building programme of the Secretariat, which has already been assisting eight developing jurisdictions on this issue.

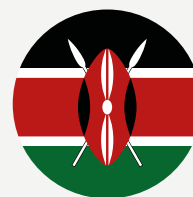
Since 2009, over EUR 30 billion of additional revenue have been identified by developing members through offshore tax investigations.

Figure 1. Percentage of requests sent by developing members, by region



1. Advancing tax transparency

BOX 1. The impact of tax transparency on domestic resource mobilisation in Kenya



When Kenya joined the Global Forum in 2010, it had a limited network of EOI partners with only nine tax treaties and had no dedicated EOI unit in place. From 2013, Kenya has received continued support by the Global Forum Secretariat for the development of its EOI infrastructure. These developments have included the establishment of its EOI unit in 2014 and the delegation of the competent authority's powers in 2018.

Although Kenya had established the minimal infrastructure for EOI, Kenya was still not able to use EOI on a regular basis with only one request sent during the period 2014 to 2018. This was due to manual EOI processes, the lack of awareness on the potential of EOI by tax auditors and investigators, and a limited EOI network of only nine tax treaties. With the objective of further enhancing the EOI function as part of broader efforts around increasing domestic revenue mobilisation, the Kenya Revenue Authority (KRA) launched a strategy in 2019 to strengthen Kenya's role in the global tax transparency landscape. This included the training of relevant staff, the expansion of the EOI unit, the ratification of the MAAC, the improvement of the domestic legal framework and the steps towards the implementation of AEOI.

Such investment in tax transparency and EOI are now translated into an unprecedented increase in EOI requests sent by Kenya over the past years, from 1 in 2018 to 17 in 2019, 73 in 2020 and 173 in 2021. As a result, Kenya became a net sender of EOI requests in 2020 and 2021, accounting for 45% of all requests sent by African countries in 2021. The increase in EOI requests generated remarkable results on domestic resource mobilisation, with revenues increasing from EUR 1.1 million (KES 130 million) in 2019 to EUR 8.1 million (KES 985.2 million) in 2021. Backed by the outstanding increase in revenues collected due to EOI over the past years, Kenya has continued its efforts to increasing EOI requests in 2022. As part of the Train the Trainer programme, Kenyan tax officials trained by the Global Forum Secretariat have carried out three training sessions on EOI for 118 tax officials and conducted a sensitisation session on EOI for 184 tax officials across the country in 2022.

Source: Kenya Revenue Authority

ACTIVE CONTRIBUTIONS OF DEVELOPING COUNTRIES TO THE GLOBAL FORUM WORK

Developing jurisdictions participate in the technical and governance work of the Global Forum. They bring their technical expertise and their own perspective to the discussions and decisions of the Global Forum. Having benefitted from the technical support of the Secretariat, developing jurisdictions are better equipped to provide input to the work which is based on consensus, or consensus minus one for the adoption of peer review reports. They are participating in all Global Forum's subsidiary bodies² and provide technical experts for peer reviews and capacity-building activities (see Table 1).

Developing jurisdictions that are members in the Global Forum's bodies actively participate in the meetings and make substantial contributions to their ongoing work:

- While they represent a third of the membership of the subsidiary bodies, they contributed to over a fifth of the inputs (either written comments or substantial oral inputs made during the meetings).
- They also contribute to the peer review work by providing peer inputs, to ensure the proper implementation of the standards. For instance, they provided 28% of the EOIR peer inputs on their EOI partners despite the fact that most of them have more recent EOI networks and culture, or even a narrow network of EOI relationships. They also provided 29% of the peer inputs on AEOI while they represent 32% of the AEOI peers.

Developing jurisdictions bring their technical expertise and their own perspective to the discussions and decisions of the Global Forum.

2. Steering Group, the Peer Review Group (PRG) and the Automatic Exchange of Information Peer Review Group (APRG).

- They contribute to the peer review work by providing expert assessors: 40% of the jurisdictions that provided expert assessors for EOIR are developing members, 23% of the APRG assessors come from developing jurisdiction members, and 50% of the members of the panel for the assessments on confidentiality and data safeguard are from developing jurisdictions.

This participation reflects the recognition of the important role that EOI has in domestic resource mobilisation and the engagement made at a political level to tax transparency and the implementation of the EOI standards (see Box 2). In addition, the engagement demonstrates the opportunity for growth in the participation of developing jurisdictions as they acquire more experience and knowledge on EOI. While the current results are encouraging and reflect the increased participation of developing jurisdictions, the continued provision of technical assistance and broader support to those members is expected to ensure an upward trend in contributions over the near future.

Table 1. Participation of developing jurisdiction in Global Forum's bodies and capacity-building activities in 2022

| | | |
|---|--|--|
| Steering Group | The Steering Group is made up of 20 members. It prepares and guides the future work of the Global Forum. | 6 developing jurisdictions are members of the Steering Group: Brazil, China (People's Republic of), India, Indonesia, Kenya, and South Africa. |
| Peer Review Group (PRG) | The Peer Review Group (PRG) is made up of 30 members and oversees the Global Forum's peer reviews in relation to the EOIR standard. | 10 developing jurisdictions are members of the PRG: Argentina, China (People's Republic of), Colombia, Georgia, India, Indonesia, Kenya, Pakistan, Samoa, and Uganda. |
| Automatic Exchange of Information Peer Review Group (APRG / APRG+) | The APRG is made up of 30 members and oversees the work on peer reviews against the AEOI standard. The APRG+ is an extended formation of the APRG which oversees the peer reviews on confidentiality and data safeguards. | 9 developing jurisdictions are members of the APRG/ APRG+: Colombia, Georgia, Ghana, India, Malaysia, Mauritius, Panama, South Africa, and Uganda. |
| Assessors on EOIR | The EOIR assessors are responsible for conducting the peer reviews of jurisdictions against the EOIR standard. All members are invited to provide assessors. | 34 developing jurisdictions provided EOIR assessors: Argentina, Armenia, Azerbaijan, Brazil, Burkina Faso, Cameroon, China (People's Republic of), Colombia, Costa Rica, Dominican Republic, Gabon, Georgia, Ghana, India, Indonesia, Kenya, Liberia, Malaysia, Mauritius, Mexico, Mongolia, Morocco, Nigeria, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Samoa, Senegal, South Africa, Togo, and Uganda. |
| Assessors on AEOI | The AEOI assessors participate to the AEOI assessment panel and are responsible for conducting the peer review of jurisdictions against the AEOI standard. | 3 developing jurisdictions are represented in the AEOI assessment panel: Azerbaijan, India, and Indonesia. |
| Assessors on confidentiality | The assessors on confidentiality are responsible for conducting the assessments on confidentiality and data safeguards. | 10 developing jurisdictions provided assessors for the confidentiality peer reviews: Argentina, Brazil, Ecuador, India, Dominican Republic, Kenya, Lesotho, Mauritius, Panama, and South Africa. |
| Experts in capacity-building activities | Experts from Global Forum members participate to capacity-building activities carried out, providing expertise and sharing experience. | 21 developing jurisdictions shared their expertise and experience in capacity-building activities: Argentina, Armenia, Brazil, Cameroon, China (People's Republic of), Colombia, Costa Rica, Ecuador, Guatemala, Honduras, India, Indonesia, Jamaica, Malaysia, Maldives, Mexico, Mongolia, Panama, Paraguay, Peru, and Tunisia. |
| Task Force on Risks | The Task Force on Risks (TFR) was established to identify new or emerging issues/risks to the effective implementation of the standards on transparency and exchange of information for tax purposes. | 2 developing jurisdictions participated to the work of the TFR: Kenya and Uganda. |

1. Advancing tax transparency

BOX 2. Interviews – Contributions of India and Samoa to the Global Forum work

India

Mr Rajesh Kumar Bhoot, Joint Secretary, Central Board of Direct Taxes and Indian Competent Authority, Department of Revenue, Ministry of Finance, India



India's active engagement with the Global Forum and its bodies has helped immensely in the fight against offshore tax evasion and avoidance.

Q1: India plays a significant role in the Global Forum, including the hosting of multiple events and participation in its bodies, being a member of the PRG and the Steering Group since 2010 and of the APRG/APRG+ since 2014. As a seasoned member of these groups, what is the importance of the representation of developing countries in the distinct Global Forum bodies?

India has always been a global leader in promoting and advancing the tax transparency agenda and global tax cooperation. India's active engagement with the Global Forum and its bodies has helped immensely in the fight against offshore tax evasion and avoidance. India is committed to continue to actively participate in and meaningfully contribute to the various activities and events of the Global Forum and its bodies.

The representation of developing countries in the Global Forum bodies provides them a global platform for benefitting from the global efforts made towards enhancing tax transparency and EOI; learning from global best practices in the area; sharing relevant experiences and contributing towards the global fight against offshore tax evasion and IFFs, which augment their domestic revenue mobilisation efforts. It also helps them identify and tackle new and emerging risks and challenges to tax transparency. There is tremendous potential for developing countries to benefit from various capacity building and outreach activities of the Global Forum.

Further, many developing jurisdictions in collaboration with the Global Forum are also aligning their regulatory regimes and practices to benefit from the developments in the field of tax transparency and EOI which helps them in ensuring fairness and the integrity of their tax systems. The representation of developing countries in the Global Forum bodies also ensures that the issues related to tax transparency and EOI are dealt with in a holistic manner and their perspective is also taken into consideration and addressed adequately. Representation of developing countries in the Global Forum bodies helps the Global Forum in maintaining its character as a global body working for implementation of tax transparency and EOI standards around the world to ensure inclusiveness, fairness and a level playing field.

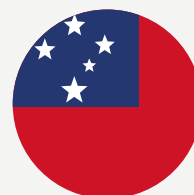
Q2: India has been an early adopter of AEOI, having committed to the AEOI standard in 2017. Following its participation of the APRG/APRG+ as Vice-Chair from 2014 to 2022, India has been confirmed as Chair of the APRG/APRG+ for its 2023-2025 mandate. What are the priorities for India on AEOI over the next two years?

India has been an ardent advocate of AEOI and has been an early adopter of AEOI under the CRS. The AEOI-CRS framework has ushered in a new era of tax transparency. However, certain jurisdictions are yet to commit to timelines for exchanging information under the AEOI-CRS framework. India, as the G20 President, considers it essential to encourage such jurisdictions to adopt and implement the AEOI-CRS framework.

India supports further work in the area of enhancing tax transparency to combat offshore tax evasion. As the G20 President, India is of the view that tax evaders may also utilise avenues to park unaccounted funds into immovable property in foreign jurisdictions and hence, a feasibility study should be conducted on the development of an EOI framework in respect of immovable property transactions, with emphasis on acquisitions after a cut-off date and above an agreed monetary threshold.

Samoa

Ms Fonoti Talaitupu Lia-Taefu, Acting Commissioner of Inland Revenue, Ministry of Customs and Revenue, Samoa



Q1: Samoa joined the Global Forum in 2009 and shortly after became a member of PRG in 2010. Samoa has been a member of the PRG since then and has been recently confirmed to take part in the 2023-2025 mandate of the PRG, which represents a significant commitment of time and resources to global tax transparency. Why is the participation in the PRG and its long-standing commitment important to Samoa?

It is important that Samoa is involved and participates in the PRG due to the need to tackle cross-border tax evasion and other serious financial crimes. If cross-border tax evasion is to be tackled effectively, there is a need to implement the international standards on exchange of information for tax purposes. On this point, Samoa's participation in the Global Forum allows it to share ideas and build connections with other tax jurisdictions and learn from their experience.

The continuous engagement with the Global Forum and the involvement with international standards is vital to Samoa's economy and helps to strengthen our country's legal framework and processes, including the exposure of officials to new developments and measures to combat tax evasion and other financial crimes.

For any government agency, capacity building is key to fully enjoy and benefit from being exposed to international standards. Being involved in the various initiatives of the Global Forum has provided that opportunity for our government officials throughout the years. All in all, the full benefits that Samoa has received and will continue to receive by being involved in the Global Forum work and being a member of the PRG far outweigh any hurdles we experienced and will continue to encounter in order to stay afloat in the international arena.

Q2: In addition to its membership of the PRG since 2010, Samoa has provided assessors for EOIR peer reviews of other Global Forum members over the years. Why is it important for Samoa to contribute to the EOIR review process?

It is important for Samoa to contribute to the EOIR review process so that Samoan representatives can benefit from the experiences and feedback of other tax jurisdictions. From the perspective of a small island state such as Samoa, this is an important tool to be utilised in the field when dealing with our EOI partners in the collection of tax information. Samoa is yet to identify how effective its procedures to request tax information from other jurisdictions is, and we are sure that the capacity building of tax auditors and officials involved in EOIR will play an important role.

Further, by participating as assessors, we as a country are able to anticipate upcoming issues or even the position of the PRG on those issues and use that to prepare ourselves come the time our own country is up for assessment. Being proactive in our own work and commitment by using those experiences permits Samoa to maintain its good standing in the Global Forum work with the rest of the Global Forum members.

Samoa's participation in the Global Forum allows it to share ideas and build connections with other tax jurisdictions and learn from their experience.

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STRONG REGIONAL DYNAMIC ON TAX TRANSPARENCY

The regional initiatives continue to develop and deliver successful results as a strategic axis of the CBO programme. The launch of the Asia Initiative in November 2021 and the enthusiasm of Asian countries to join the initiative reflect the proven track-record of other regional initiatives as instruments of change that bring together international and regional partners as well as developed and developing jurisdictions to advance the tax transparency agenda locally.

The progress made in the regional initiatives is guided by regional priorities and builds on unique regional dynamics. The initiatives focus on co-operation areas particularly relevant within their regional context and reflect the local ownership of the programmes. This flexibility is exemplified by the focus on the use of information exchanged for tax purposes for other purposes than tax (wider use) in Latin America and the development of co-operation tools for cross-border assistance in tax recovery in Africa.

The successful establishment of the Asia Initiative

In its first year, the Asia Initiative (see Box 3) took significant steps with the implementation of its governance structure, the signing of a foundational political declaration and the approval of an ambitious work programme.

The quick and smooth establishment of the Initiative was achieved through a series of key events under the leadership of Indonesia.

- **16 February 2022 – 1st high-level meeting of the Asia Initiative:** the key outcome of this side event of Indonesia's 2022 G20 Presidency meeting was the adoption of a governance framework with an initial mandate in place until 2026, recognising the importance of regional ownership to facilitate achievements and monitor future objectives. The leadership of the Asia Initiative has been structured with the role of Co-Chairs performed by senior officials of a tax administration or ministry of finance with two-year terms with an overlap of one year. To that end, an ad-hoc governance was approved with Mr Suryo Utomo, Director General of the Directorate General of Taxes of Indonesia, as the Chair of the Asia Initiative in 2022 and Co-Chair of the Initiative for 2023. It was agreed that the Co-Chair for the 2023-2024 period would be designated by the end of 2022.³
- **14 July 2022 – Ministerial roundtable and signing ceremony of the Bali Declaration:** in the margin of the third G20 Finance Ministers and Central Bank Governors' meeting in Bali, Indonesia, 9 ministers and high-level representatives of Asian jurisdictions discussed their expectations for the Asia Initiative.

Following the ministerial roundtable, which counted on the strong support from the OECD Secretary-General, Mr Mathias Cormann, 13 Asian jurisdictions endorsed the Bali Declaration which calls for the enhancement of the use of tax transparency for sustainable domestic resource mobilisation in the region. Three other Asian countries endorsed the Declaration subsequently. The Declaration reiterates the signatories' commitment to fully and effectively implement the tax transparency standards and encourages other Asian countries to join the Global Forum and the Asia Initiative. It also calls on Asian countries to join the

The launch of the Asia Initiative in November 2021 and the enthusiasm of Asian countries to join the initiative reflect the proven track-record of other regional initiatives as instruments of change.

3. The meeting was attended by 49 participants, including 15 tax commissioners and deputy commissioners from 18 Asian members of the Global Forum and 3 development partners. Statement of outcomes available at https://www.oecd.org/tax/transparency/documents/Asia-Initiative-first-meeting_16022022_SoO.pdf.

BOX 3. The Asia Initiative

The Asia Initiative¹ was launched by the Global Forum at its 2021 plenary meeting with the firm support of Ms Sri Mulyani Indrawati, Minister of Finance of Indonesia, and Mr Masatsugu Asakawa, President of the Asia Development Bank (ADB).

The Asia Initiative seeks to replicate the benefits and proven efficiency generated by other regional capacity-building programmes, while benefitting from the momentum created by Indonesia's 2022 and India's 2023 G20 Presidencies.²

It offers a framework to foster tax co-operation and aims to promote the implementation of the tax transparency standards and their utilisation to counter tax evasion and other forms of IFFs in the Asian region. The Initiative has been devised to address the uneven participation of Asian countries in the multilateral efforts towards tax transparency: only 22 countries (66%) in the region have joined the Global Forum and committed to implement the tax transparency standards, and only 16 Asian countries (48%) have so far committed to AEOI by a specific date.

Since its launch, 16 Asian jurisdictions have joined the Asia Initiative by endorsing a political declaration, which has set the high-level objectives of the Initiative, the Bali Declaration.³ In addition, five organisations joined the Initiative as partners.

16 members

Armenia • Brunei Darussalam • China (People's Republic of) • Hong Kong (China) • India • Indonesia • Japan • Kazakhstan • Korea • Macau (China) • Malaysia • Maldives • Mongolia • Pakistan • Singapore • Thailand

5 partners

ADB / Asia Pacific Tax Hub • Commonwealth Association of Tax Administrators (CATA) • Study Group on Asian Tax Administration and Research • International Finance Corporation (IFC) • World Bank Group (WBG).

The Initiative has been devised to address the uneven participation of Asian countries in the multilateral efforts towards tax transparency.



1. More information at <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/asia-initiative.htm>.

2. OECD (2021), *Brochure on Asia Initiative – Sustaining the recovery through enhanced tax transparency*, <https://www.oecd.org/tax/transparency/documents/asia-initiative.pdf>.

3. The Bali Declaration and the list of its signatories are available at <https://www.oecd.org/tax/transparency/documents/Bali-Declaration.pdf>.

MAAC to rapidly implement and fully benefit from tax transparency standards to advance the fairness of their tax system and their domestic resource mobilisation strategy.

- **1-2 September 2022 – 2nd high-level meeting of the Asia Initiative:** the participants to this meeting agreed on a high-level and ambitious plan of activities for the Asia Initiative (see Table 2). Those activities are articulated around (i) some baseline actions for all members, which are fundamental for the effective implementation of the tax transparency standards, and (ii) complementary actions in which interested members may participate on a voluntary basis.

With a focus on increasing regional synergy towards tax transparency, the participants also invited all Asian members of the Global Forum to join the Bali Declaration and the Asia Initiative. To that end, they agreed to invite, where appropriate, some Asian countries that are

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not yet Global Forum members to attend future Asia Initiative meetings as observers.⁴ They also approved the annual publication of an Asia Initiative progress report and welcomed the hosting of two Asia Initiative trainings by India in February and September 2023.

- **8 November 2022 – 3rd Asia Initiative meeting:** in the margin of the 15th Global Forum Plenary meeting held in Seville, Spain, the meeting gathered 33 participants from 9 members of the Asia Initiative and 4 development partners. The delegates took stock of the progress achieved since the launch of the Initiative and agreed on the outline of the 2023 Asia Initiative progress report.

From 1 January 2023, Mr Sanjay Malhotra, Revenue Secretary of the Government of India was appointed as the new Co-Chair of the Asia Initiative for two years and will exercise his function with Mr Suryo Utomo, Director General of the Directorate General of Taxation of Indonesia and Co-Chair until the end of 2023.

The progress achieved in less than a year makes me very proud. Asia has reaffirmed its strong willingness to be part of the collective efforts to fight tax evasion and other illicit financial flows and placed the tax transparency agenda at the highest level of its priorities. I wish that in 2023, all Asian countries which have not signed the Bali Declaration, join us, so together we can reap the benefits of exchange of information, and actively contribute to more sustainable domestic resources mobilisation.

Mr Suryo Utomo, Director General, Directorate General of Taxes, Indonesia, and Chair of the Asia Initiative (2022)



Table 2. Plan of activities for the Asia Initiative

| Baseline actions | Complementary actions |
|--|--|
| Membership of the MAAC | Wider use of information exchanged through EOI agreements for non-tax purposes |
| Establishment of an EOI function | Effective use of information obtained through the AEOI standard |
| Monitoring of EOI activities | Recovery of tax claims |
| Measure the revenue mobilisation related to EOI | EOI on Value Added Tax and Goods and Services Tax |
| Build EOI capacities among tax auditors and EOI officers | Exploring other forms of administrative tax co-operation |

With the Asia Initiative, collaboration with the key partners in the region has been enhanced, particularly considering the complementary nature of capacity-building activities run in Asia by the organisations. For instance, in May 2022, the Global Forum became an observer member of the Foundational Steering Committee of the Asia Pacific Tax Hub lead by ADB.

4. 50 participants, among whom a Vice-Minister of Finance and a Deputy Minister of Finance, 12 Tax Commissioners and Deputy Commissioners from 14 members of the Asia Initiative and 4 development partners. See the statement of outcomes available at <https://www.oecd.org/tax/transparency/documents/asia-initiative-second-meeting-statement-of-outcomes.pdf>.

Further progress under the Africa Initiative

Substantial progress was achieved by African members under the Africa Initiative in implementing and effectively using the tax transparency standards. In addition, in 2022, the Africa Initiative (Box 4) has continued to deliver on its work programme.

“Being elected as the first Chair of the Africa Initiative in 2021 was a great honour for myself and the Kenya Revenue Authority. Over the past two years, the Africa Initiative intensified efforts to build strong political buy-in aimed at unpacking the benefits of tax transparency and EOI for all African countries. These efforts have translated into the increase in membership and partnerships of the Initiative, with 34 members and support from the African Union Commission and other important stakeholders in the region.



In addition, the delivery of technical assistance programmes across the continent has translated into the development of effective EOI infrastructure and an increase in the number of requests sent and revenue identified through EOIR. I am confident that the continued commitment of African countries to the tax transparency agenda will deliver further results in the fight against tax evasion and other forms of illicit financial flows in the years ahead. The current work on cross-border assistance on the recovery of tax claims is a prime example of the potential for new areas of collaboration and improvement for all members of the Initiative.

Mr Githii Mburu, Commissioner General, Kenya Revenue Authority, and Chair of the Africa Initiative (2021-2022)

The successful launch of the Tax Transparency in Africa 2022 report

In June 2022, the *Tax Transparency in Africa 2022: Africa Initiative Progress Report*⁵ was released during the 11th Africa Initiative Meeting, held on 14-16 June in Nairobi, Kenya. This is the fourth annual edition of the report and is a joint publication by the African Union Commission, ATAF and the Global Forum.

As the key output of the Africa Initiative, the report is a unique source of information for decision-makers, stakeholders and citizens providing comparable statistics on tax transparency in the continent. The report reflects significant progress made by 38 countries – including 6 non-members of the Initiative – in the implementation of the tax transparency standards.



- The EOI network of African countries continued to grow and reached 4 135 bilateral relationships, mainly driven by 22 African countries participating to the MAAC⁶.
- The number of requests for information has continued to grow (+26%) with 592 requests sent in 2021 by African countries, compared to 451 the previous year.
- The implementation of the AEOI standard continues to advance in the continent, with Tunisia becoming the 10th country in the region to commit to start AEOI by 2024, while more countries continue to consider an appropriate commitment date.

5. OECD (2022), *Tax Transparency in Africa 2022: Africa Initiative Progress Report*, <https://www.oecd.org/tax/transparency/documents/tax-transparency-in-africa-2022.pdf>.

6. Madagascar is the 23rd African country to have joined the MAAC, having signed the Multilateral Convention in July 2022.

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BOX 4. The Africa Initiative and the Yaoundé Declaration

The Africa Initiative¹ was launched in 2014 to unlock the potential of tax transparency and EOI for Africa by ensuring that African countries are equipped to exploit the improvements in global transparency to better tackle tax evasion. The Initiative is a partnership between the Global Forum, its African members and partner organisations, which is open to all African countries and currently has 34 African member jurisdictions, in addition to the support of 16 partners and donors, including the African Union Commission.

The Africa Initiative led to the Yaoundé Declaration,² which is a call to fight tax evasion and other IFFs through transparency and EOI in the region. Launched in 2017, the Declaration encourages African countries to collaborate with regional partners for the implementation of tax transparency standards and EOI tools. The Declaration is currently supported by 33 African Ministers of Finance and the African Union Commission.

Initially set up for a period of three years (2015-2017), the Africa Initiative was renewed for a second phase (2018-2020) in November 2017 at the Global Forum plenary meeting held in Yaoundé, Cameroon. A new three-year mandate and a new governance were agreed in October 2020, for the period 2021-2023.

The Africa Initiative was chaired during the 2021-2022 period by Mr Githii Mburu, Commissioner General, Kenya Revenue Authority, and co-chaired by Mr Edward Kieswetter, Commissioner, South African Revenue Service.

A new governance structure for the Africa Initiative was approved at the 11th meeting of the Africa Initiative held on 14-16 June in Nairobi, Kenya. The approved governance structure will be in place from 2023 and includes two Co-Chairs for a two-year mandate, providing the leadership team with sufficient time to define and implement its work plan and recognising the complementary nature of the collaboration between the Co-Chairs.

In December 2022, following a call for nominations to all members of the Africa Initiative, the leadership of the Africa Initiative for the 2023-2024 period was entrusted to Co-chair Edward Kieswetter, Commissioner of the South African Revenue Service and to Co-Chair Philippe K. Tchodie, Commissioner General of the Togolese Revenue Authority.

34 members

Algeria • Benin • Botswana • Burkina Faso • Cabo Verde • Cameroon • Chad • Congo • Côte d'Ivoire • Djibouti • Egypt • Eswatini • Gabon • Ghana • Guinea • Kenya • Lesotho • Liberia • Madagascar • Mali • Mauritania • Mauritius • Morocco • Namibia • Niger • Nigeria • Rwanda • Senegal • Seychelles • South Africa • Tanzania • Togo • Tunisia • Uganda

16 partners

African Development Bank (AfDB) • African Tax Administration Forum (ATAF) • African Union Commission • Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales • CATA • European Union • France • Germany • IFC • Netherlands • Norway • Senegal • Switzerland • United Kingdom • West African Tax Administration Forum • WBG



The approved governance structure will be in place from 2023 and includes two Co-Chairs for a two-year mandate.

1. Information on the Africa Initiative is available at <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/africa-initiative.htm>.

2. The Yaoundé Declaration and the list of its signatories are available at <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/the-yaounde-declaration.htm>.

- In 2021, African countries identified over EUR 37.2 million in additional revenues due to EOIR. Since 2009, EOI has enabled African countries to identify over EUR 1.2 billion of additional revenue (tax, interests and penalties) through offshore tax investigations including EOIR and voluntary disclosure programmes launched prior to initial AEOI exchanges.

Despite these advances, progress remains uneven in the region as some countries are not using their broadened EOI networks and established EOI infrastructure effectively. The report reflects that the additional revenue collected in Africa in 2021 was reported by only three countries, while 92% of all EOI requests sent in the region originated from four countries.

New developments for the Africa Initiative

The 11th Africa Initiative Meeting in Nairobi demonstrated the growing commitment of African countries to advance the tax transparency agenda and the increasing support of development partners to this Initiative.⁷ In particular, the delegates welcomed the membership of Congo, which was announced during the meeting, the endorsement of the Yaoundé Declaration by Botswana and the new partnership with IFC and CATA.

Finally, the participants took stock of the work done by the Working Group on Cross-Border Assistance in Tax Recovery (Working Group), agreeing on the need to remove the barriers to an effective cross-border assistance in the collection of taxes, including by lifting or avoiding reservations to this form of co-operation in the MAAC, and to build domestic capacities to benefit from cross-border assistance.

In the margin of the meeting, the fifth anniversary of the Yaoundé Declaration was celebrated by a high-level working dinner of commissioners general and directors general of tax administrations. The delegates recognised the progress achieved since the adoption of the Yaoundé Declaration. They also committed to advance EOI and fight tax evasion and other forms of IFFs, including among their respective countries and at the level of regional economic communities, within the context of increased cross-border economic activity in the continent due to the African Continental Free Trade Area Agreement, which brings new opportunities but also new risks for domestic revenue mobilisation.⁸

Delivering on cross-border assistance in the recovery of tax claims

The Africa Initiative continues to develop its work on cross-border assistance in tax collection, which started in 2021 with the formation of the Working Group. It is comprised of 23 officials from 12 African countries and receives support from partner countries (Belgium and Japan). In November 2021, the Africa Initiative approved the note of the Working Group, which seeks to understand the current position of African countries and ascertain the conditions necessary for effective cross-border assistance in the region.⁹

Since 2009, EOI has enabled African countries to identify over EUR 1.2 billion of additional revenue (tax, interests and penalties) through offshore tax investigations.

7. The meeting was attended by over 150 delegates, including representatives from 32 African countries and 20 partners, donors and invited organisations. Among the 32 African countries in attendance, 7 were non-members of the Global Forum: Angola, Burundi, Congo, Sierra Leone, South Sudan, Zambia and Zimbabwe. In addition to onsite attendance, 159 delegates attended the meeting virtually. More information available at <https://www.oecd.org/tax/transparency/documents/11th-meeting-of-the-africa-initiative-statement-of-outcomes.pdf>.

8. The dinner was attended by 29 delegates, including representatives from 13 African countries and 8 Africa Initiative donors and partners. More information available at <https://www.oecd.org/tax/transparency/documents/statement-african-heads-of-tax-administrations-working-dinner-5th-anniversary-yaounde-declaration.pdf>.

9. A summary of the findings of the Working Group is available at <https://www.oecd.org/tax/transparency/documents/cross-border-assistance-recovery-of-tax-claims-african-countries.pdf>.

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In April 2022, the Working Group adopted a work plan for the year to pursue the main recommendations made by the note:

- strengthening domestic tax debt recovery functions
- developing a strategy for cross-border recovery of tax claims
- adopting an appropriate international legal basis for cross-border recovery of tax claims.

To further develop its support in this area, the Secretariat met in April 2022 with the French tax administration, which provided a presentation of the organisation and tools of the cross-border assistance function in France.

In September 2022, the Secretariat held a three-day training on cross-border assistance in tax collection in Tunis, Tunisia. The training was attended by 31 Tunisian officials in charge of international administrative co-operation and tax collection, and was delivered within the framework of the technical assistance programme for Tunisia funded by the European Union. The training raised awareness on the importance, challenges and opportunities of the cross-border assistance in tax collection as a tool to support domestic revenue mobilisation.

“Africa needs to take bold and tangible actions to consolidate its tax base. Some of the measures include strengthening capacities for raising domestic taxes and significantly reducing illicit financial flows from the continent. These, among others, are critical to achieving the targets and aspirations of the African Union Agenda 2063 as well as the United Nations Sustainable Development Goals. In this respect, the Africa Initiative on transparency and EOI for tax purposes is a step in the right direction in reducing tax evasion or avoidance as well as all other forms of illicit financial flows from Africa.”

Mr Albert M. Muchanga, African Union Commissioner for Economic Development, Trade, Industry and Mining



The training held in Tunisia is the first of a series of capacity-building activities planned under the umbrella of the Africa Initiative. As part of these activities, a first regional training for African countries organised jointly with ATAF is in preparation for the first quarter of 2023.

In addition, the Secretariat is currently developing a new toolkit on cross-border assistance in recovery of tax claims. The toolkit will focus on assisting Global Forum members in the implementation of a dedicated function for the cross-border assistance in the recovery of tax claims.

New steps in the Latin America Initiative

Through the Latin America Initiative (see Box 5), the tax transparency agenda is progressing in the region with an impact on domestic revenue mobilisation. The Initiative has taken important steps regarding the wider use of information, thus progressing on the implementation a key objective of the Punta Del Este Declaration.

“Year 2022 was one of significant progress in the Latin American region, thanks to the work carried out within the scope of the Punta del Este Declaration and the support of the Global Forum Secretariat and its Capacity Building and Outreach Unit. As Chair of this Initiative, I have seen the commitment of the countries to implement the tax transparency standards based on the high quality tailored technical assistance given by the Global Forum and the training in various matters such as beneficial ownership, foreseeable relevance, EOIR, AEOI-CRS and confidentiality and data safeguards. The region also achieved a milestone with the signature of the pilot project for the wider use of treaty-exchanged information. It has been an honour to work as Chair of the Latin American Initiative, but most of all, to be part of a region that reflects the strength to continue to move forward in increasing tax transparency and international cooperation. I look forward to the Initiative's continued progress in the coming years.”



Ms Priscilla Zamora Rojas, Vice Minister of Revenue, Ministry of Finance, Costa Rica, and Chair of the Latin America Initiative (2022)

The release of the Tax Transparency in Latin America 2022 report

In May 2022, the *Tax Transparency in Latin America 2022: Punta del Este Declaration Progress Report*¹⁰ was released during the sixth Punta del Este Declaration meeting, held on 3-4 May in San Jose, Costa Rica. The report is a main output of the Declaration and highlights encouraging progress made in 2021 in the implementation and use of the tax transparency and EOI standards; however, important challenges remain in the region as progress is markedly uneven.



- While some signatories are regularly using EOI instruments to advance their tax investigations and audits, others are yet to fully take advantage of their EOI infrastructure and networks.
- The number of EOI requests sent by Latin American countries has increased 103% from 2020 to 2021, reaching 649 sent requests in comparison to 392 received requests for information.
- The implementation of the AEOI standard continues to advance in Latin America, with 10 countries currently exchanging information in a reciprocal manner. However, the use of CRS data is still at early stages. Other Latin American countries could also benefit from implementing this standard.
- In 2021, awareness-raising and capacity-building efforts towards the implementation of the standards and their use to fight tax evasion and other IFFs continued to take place in the region, with over 500 officials trained.
- Latin American countries are greatly benefitting from technical assistance. In 2021, three countries benefitted from an Induction Programme, while seven countries received tailored assistance.¹¹
- Since 2009, EOI has enabled Latin American countries to identify at least EUR 25.7 billion of additional revenue through offshore tax investigations including EOIR and voluntary disclosure programmes launched prior to initial AEOI exchanges. In 2021, AEOI allowed identifying and/or recovering EUR 10 million, while EOIR resulted in EUR 261 million collected or identified.

10. OECD (2022), *Tax Transparency in Latin America 2022: Punta del Este Declaration Progress Report*, <https://www.oecd.org/tax/transparency/documents/Tax-Transparency-in-Latin-America-2022.pdf>.

11. Ecuador, Honduras and Paraguay benefit from an Induction Programme, while tailored assistance is provided to Bolivia, Chile, Colombia, Costa Rica, Guatemala, Panama and Peru.

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BOX 5. The Punta del Este Declaration, a Latin America Initiative

Launched in November 2018 by four Latin American countries, the Punta Del Este Declaration¹ gathers 15 signatories (i.e. all the Latin America members of the Global Forum), 1 observer and 4 regional partners.

In order to unlock EOI for tax compliance and facilitate the broader fight against corruption and IFFs, the Punta del Este Declaration focuses on: (i) fully and effectively implementing the international standards of transparency and EOI; and (ii) maximising the effective use of the information exchanged, including by considering a wider use of treaty-exchanged information for non-tax purposes, to improve international tax co-operation and to tackle corruption and other financial crimes.

The Declaration also aims at ensuring that jurisdictions in the region can fully and swiftly benefit from transparency and EOI for tax purposes, and translate it into effective domestic resource mobilisation.

This Latin America Initiative is currently oriented by its 2021-2023 work plan, which was agreed upon by delegates at the third Punta del Este Declaration meeting held in November 2020. The work plan takes into consideration the distinct implementation stages and technical capacity levels of its members, and is divided between (i) baseline activities for all members and (ii) complementary actions of an optional nature for interested jurisdictions.

The leadership of the Initiative was held by Ms Elizabeth Guerrero, Vice Minister of Revenue in the Ministry of Finance of Costa Rica, until 7 May 2022. Following a change of government, the members approved the appointment of Ms Priscilla Zamora Rojas, Vice Minister of Revenue in the Ministry of Finance of Costa Rica, as Chair until the end of 2022. The Vice-Chair position was held by Mr Oscar Orué Ortiz, Vice Minister of Taxation, Under Secretariat of State for Taxation of Paraguay.

In December 2022, following a call for nominations to all members of the Punta del Este Declaration, the leadership of the Initiative for the year 2023 was entrusted to Mr Oscar Orué Ortiz, Vice Minister of Taxation, Under Secretariat of State for Taxation of Paraguay, as Chair and to Mr Luis Carlos Reyes Hernández, Director General, National Directorate of Taxes and Customs of Colombia, as Vice-Chair.

15 members

Argentina • Brazil • Chile • Colombia • Costa Rica • Dominican Republic • Ecuador • El Salvador • Guatemala • Honduras • Mexico • Panama • Paraguay • Peru • Uruguay

4 partners

Inter-American Centre of Tax Administrations (CIAT) • Inter-American Development Bank (IDB) • IFC • WBG

1 observer

Bolivia



The Punta Del Este Declaration gathers 15 signatories (i.e. all the Latin America members of the Global Forum), 1 observer and 4 regional partners.

1. The Punta del Este Declaration and the list of its signatories are available at <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/punta-del-este-declaration.htm>.

Major progress on wider use of treaty-exchanged information

The sixth Punta Del Este Declaration meeting also discussed and approved a landmark framework¹² for the wider use of information in Latin America.¹³ The focus on wider use of treaty-exchanged information recognises the importance of advancing a whole of government approach for tackling serious financial crimes beyond tax evasion (see Box 6). The framework is composed of:

1. a model agreement between competent authorities of exchange of information for tax purposes to facilitate wider use between partner countries
2. a model memorandum of understanding between the tax authority and other domestic law enforcement agencies to set up a framework to ensure an appropriate handling and use of information obtained through an EOI agreement
3. a model pilot project on the wider use of information to accompany interested countries, which includes among other support on confidentiality requirements.

The framework is designed to enable interested countries to strengthen co-operation on the transparency framework and tackle other serious financial crimes.

The approval of the framework was followed by a call of interest for countries to participate in a pilot project. In 2022, three countries expressed their interest in participating in the pilot project: Argentina, Costa Rica and Paraguay. At the 2022 Global Forum Plenary meeting in November 2022, the three jurisdictions signed a pilot project for the use of information exchanged under a tax agreement to fight non-tax illicit practices. The pilot project has been structured through a multilateral approach and remains open to other countries that may wish to join it in the future.

As part of the framework for wider use of treaty-exchanged information, the Secretariat has developed a training programme on confidentiality and data safeguards which has been structured through three modules. The initial training module is a General Confidentiality and Data Safeguards Training as an introduction to the confidentiality of treaty-exchanged information. This module was delivered in October, with the attendance of 188 participants (54% of which female) from 15 Latin American countries, including officials from tax and non-tax government agencies.

While the first module was open to all Latin American members of the Global Forum, the second module, which will focus on handling treaty-exchanged information in the context of wider use, and the third module, which will provide an overview of the core components for protecting the confidentiality of treaty-exchanged information, will be offered in 2023 only to members participating in the wider use pilot project.



The focus on wider use of treaty-exchanged information recognises the importance of advancing a whole of government approach for tackling serious financial crimes beyond tax evasion.

12. The framework for the wider use of treaty-exchanged information is available to tax authorities – both in English and Spanish – upon request.

13. The meeting was attended by over 250 delegates, including representatives from the 15 signatories and 4 regional partners of the Punta del Este Declaration. More information at <https://www.oecd.org/tax/transparency/documents/6th-meeting-of-the-Punta-del-Este-Declaration-outcomes.pdf>.

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BOX 6. Strategy and implementation of wider use of treaty-exchanged information in Argentina



The *Administración Federal de Ingresos Públicos* (AFIP) of Argentina has developed a strategy for the wider use of treaty-exchanged information in recognition that such information may be necessary for purposes other than tax and for the fight against IFFs. When wider use of treaty-exchanged information is contemplated, the AFIP always seeks the express authorisation of the partner jurisdiction that provided the information, as provided for in bilateral agreements and Article 22(4) of the MAAC.

Argentina has sought authorisation for wider use for Anti-Money Laundering and Counter-Terrorism Financing (AML/CFT), judicial and customs purposes. In particular, the AML/CFT Law No 25.246 determines that the tax secrecy of the AFIP is not enforceable against the Financial Information Unit and the AFIP is obliged to provide domestic tax information to the Financial Information Unit when the characteristics of the case so require.

Argentina has requested specific authorisations for wider use of treaty-exchanged information under EOIR in the last years, as follows:

| Authorisations | 2018 | 2020 | 2021 |
|-----------------------|------|------|------|
| Total requested | 3 | 10 | 10 |
| For customs purposes | 2 | 6 | – |
| For criminal purposes | 1 | – | – |
| For AML/CFT purposes | – | 4 | 10 |
| Total refused | 2 | 3 | 2 |
| Total authorised | 1 | 7 | 8 |

Note: no authorisations were requested in 2019.

Beyond the case-by-case requests of the table above, Argentina has requested authorisations for the wider use of CRS data on a large scale: requests were sent to 84 jurisdictions and to date:

- 10 have authorised the use
- 10 have authorised the use on a case-by-case basis
- 2 have authorised the use under certain conditions
- 8 have refused (or reported certain conditions for doing so)
- 54 have not responded to the request.

Two actual cases of wider use of treaty-exchanged information for AML/CFT purposes are provided below.

CASE 1 – Origin: spontaneous exchange

In 2017, the AFIP received a spontaneous exchange of information from a partner jurisdiction informing that, as a result of an investigation, they detected that a company in that country had made financial movements for an amount of more than EUR 1 million, for the payment of representation rights in favour of an Argentinian company A.

Based on the information received, the AFIP carried out an audit of company A to verify the entry of the funds. It was found that the funds never entered Argentina and thus were never received by company A, but were diverted to bank accounts in foreign financial institutions in the name of foreign companies.

In 2020, the AFIP requested authorisation from the partner jurisdiction to use the information shared spontaneously for AML/CFT purposes. Once the authorisation was received, the AFIP audit area issued a money laundering suspicious transaction report against company A.

CASE 2 – Origin: CRS-AEOI exchange

Under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (CRS-MCAA), the AFIP received information regarding the ownership of different financial accounts in the name of a local resident – taxpayer B – in a partner jurisdiction, which he had not reported in his tax returns.

During the audit carried out by the AFIP, taxpayer B acknowledged the holding and ownership of the foreign financial accounts, and proceeded to rectify his tax returns. However, taxpayer B could not prove the origin of the funds of the foreign accounts.

Therefore, in 2021, the AFIP requested authorisation from the partner jurisdiction that automatically provided the CRS information for its use for AML/CFT purposes.

Source: Federal Administration of Public Revenues of Argentina; *Tax Transparency in Latin America 2022*, op. cit.

BOX 7. The Pacific Initiative

The Pacific Initiative¹ was launched in 2020 to support efforts of Pacific jurisdictions in the phased implementation of tax transparency standards to prevent tax evasion and avoidance and to strengthen domestic resource mobilisation. As with other regional initiatives, the Pacific Initiative takes into account the specific circumstances and particular needs of Pacific Islands.

The Initiative, which covers 16 countries from the region, half of them being Global Forum members, is a joint initiative by Australia, ADB, the Global Forum, New Zealand, the OECD, the Pacific Islands Tax Administration Association (PITAA) and the WBG.

16 members

Cook Islands • Federated States of Micronesia • Fiji • Kiribati • Nauru • Niue • Palau • Papua New Guinea • Marshall Islands • Samoa • Solomon Islands • Timor-Leste • Tokelau • Tonga • Tuvalu • Vanuatu.

In italics, jurisdictions that are not members of the Global Forum.

1. The Pacific Initiative and a list of its events are available at <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/pacific-initiative.htm>.

Pacific Initiative

The strategy of the Pacific Initiative (see Box 7) to build awareness and capacities on international tax issues, including tax transparency, has continued. This Initiative aims at equipping Pacific Islands with the appropriate level of knowledge and skills to address the specific challenges they are facing.

In March 2022, a three-day regional workshop was delivered for Pacific jurisdictions, with an attendance of 72 participants from 15 jurisdictions, regional and international organisations. The workshop, organised with the Pacific Initiative partners, focused on tax transparency and base erosion and profit shifting, with the goal of assisting attending countries to prevent aggressive tax avoidance practices and strengthen domestic resource mobilisation in the region.

In June 2022, a one-day follow-up session took place to serve as a refresher on the previous discussions and presentations made in March, to touch base with the participants, to get feedback on their jurisdictions' status in adopting international tax standards and to extend knowledge sharing opportunities from the experts. The event had an attendance of 47 participants from 10 jurisdictions.

In December 2022, the Pacific Initiative held a one-day workshop on international tax standards, focused on the tax challenges of digitalisation. The hybrid workshop informed and educated participants in utilising international tax co-operation and international tax transparency standards as a powerful tool in identifying potential revenue sources, monitoring tax compliance, and development of tax risk profiles for taxpayers. The event had an attendance of 36 participants from 13 jurisdictions. Following the event, the Secretariat held bilateral discussions with five members of the Pacific Initiative¹⁴ to discuss the provision of technical assistance towards the effective implementation of the EOI standards.

14. Cook Islands, Fiji, Palau, Papua New Guinea and Vanuatu.

“The Pacific Initiative plays a fundamental role in the raising of awareness and in the development of capacities on international tax issues in the region, particularly for Small Island Developing States. As one of the 21 observers of the Global Forum, PITAA is proud to partner with the Global Forum to equip Pacific Islands to prevent and fight tax evasion and other illicit financial flows and strengthen domestic resource mobilisation.”

Mr George Mow, Head of Secretariat, PITAA



2 | Supporting the effective implementation of the tax transparency standards

Enabling the effective implementation of the internationally recognised tax transparency standards is a core mission of the Secretariat. To achieve this objective, the Secretariat is constantly focusing on the needs of its members and in the development of assistance programmes and activities to meet those needs accordingly. The proactive character of the support programmes results in the Secretariat being in a permanent stage of innovation and development to address its members' needs – both current and those expected further down the road as the standards are effectively implemented.



2. Supporting the effective implementation of the tax transparency standards

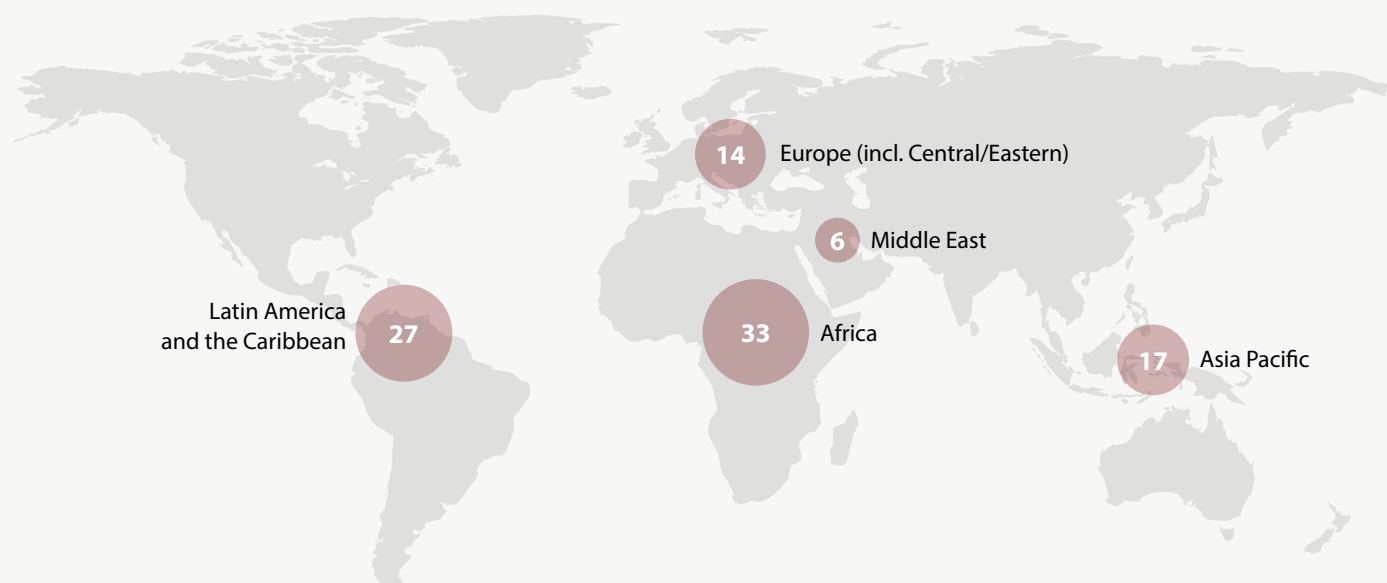
In light of the multiple restrictions put in place over the past two years, the Secretariat took a proactive approach and restructured its offering of CBO activities to enable uninterrupted assistance through virtual means. The phased return of international missions and in-person activities is balanced with the existing virtual offerings through a hybrid approach that allows jurisdictions to progress as much as possible through distant support in advance of onsite activities.

The demand for technical assistance has reached in 2022 its highest number since the launch of the Global Forum's capacity-building programme. This year, 97 jurisdictions have benefited from a form of bilateral technical assistance, including 76 developing ones, which were provided with a more extensive support. The main drivers have been:

- the increase in membership in recent years
- the preparation of EOI, AEOI and ISM peer reviews or the implementation of the recommendations issued in these reviews, including the reactive programme launched on AEOI compliance
- the implementation of structural reforms aimed at increasing domestic revenues
- the successful implementation of the AEOI standard by more developing jurisdictions, which demystifies the believe that AEOI is not accessible to them
- the benefits of tax transparency that have been shared by other developing countries within the regional initiatives and other Global Forum events.

The scope and intensity of the technical support provided varied from one jurisdiction to another. The geographical distribution was as follows: Africa (33.7%), Latin America and the Caribbean (27.4%), Europe (14.7%), Asia-Pacific (17.9%) and Middle East (6.3%) (see Figure 2).

Figure 2. Number of jurisdictions supported by the Secretariat in 2022, by region



2. Supporting the effective implementation of the tax transparency standards

The technical assistance programme of the Secretariat has been rated 4.7 out of 5 by the beneficiaries. Table 3 provides some key figures on the intensity of the technical assistance work in 2022.

Table 3. Scale of the technical assistance provided by the Secretariat in 2022

| Technical assistance | |
|---|-----------|
| Jurisdictions receiving technical assistance (including developing jurisdictions) | 97 (76) |
| Technical assistance reports | 130 |
| Technical assistance meetings (including virtual) | 320 (263) |
| Technical assistance missions | 64 |
| Working group meetings | 8 |
| Working documents produced | 7 |

INDUCTION PROGRAMMES, TAILORED TECHNICAL ASSISTANCE, PRE-MEMBERSHIP ASSISTANCE AND REGIONAL PROGRAMMES

The Secretariat provides technical assistance to its member jurisdictions and to other jurisdictions considering a potential membership application. For its members, the assistance is provided in the form of comprehensive long-term Induction Programmes – to jurisdictions that have joined the Global Forum after 2015 (see Box 8) – and as tailored assistance in response of specific needs for other member jurisdictions.

The level of political and organisational engagement of a member country in relation to a technical assistance programme is the most significant factor for its success. Countries that take a whole-of-government approach to the technical assistance programme and the recommendations made by the Secretariat are able to make the required reforms for the implementation of the standards, develop true ownership of the process and benefit from the Global Forum membership.

In 2022, 38 of the 42 induction programmes made good progress. In addition, 54 members benefited from tailored technical support. Finally, pre-membership support was offered to five non-member jurisdictions.

In addition, since September 2020, under an European Union funded programme, the Secretariat has been supporting the Economic Community of West African States (ECOWAS) and the West African Economic and Monetary Union (WAEMU) implement and benefit from key components of tax transparency (see Box 9).

BOX 8. Countries benefitting from an induction programme (42)

Algeria • Armenia • Belarus⁽¹⁾ • Benin • Bosnia and Herzegovina • Cabo Verde • Cambodia • Chad • Congo⁽²⁾ • Côte d'Ivoire • Djibouti • Ecuador • Egypt • Eswatini • Faroe Islands • Greenland • Guinea • Guyana • Haiti • Honduras • Jordan • Kuwait • Lebanon • Madagascar • Maldives • Mali • Moldova • Mongolia • Montenegro • Namibia • Niger • Oman • Palau • Papua New Guinea • Paraguay • Rwanda • Serbia • Tanzania • Thailand • Togo • Uzbekistan⁽²⁾ • Viet Nam.

(1) Programme on hold.

(2) Programme to be launched shortly.

2. Supporting the effective implementation of the tax transparency standards

BOX 9. The Fiscal Transition Support Programme in West Africa

This programme¹ is a project funded by the European Union that seeks to support the implementation of fiscal transition programmes in West Africa, following the implementation of regional trade liberalisation policies. In particular, the programme aims to specifically achieve three outcomes:

1. broaden the tax base to increase the level of domestic tax revenue
2. strengthen the co-ordination and institutional capacity of ECOWAS and WAEMU for the implementation, monitoring and evaluation of fiscal transition programmes
3. strengthen advocacy and analysis by civil society, the private sector, and academia and promote public debate on domestic taxation.

Since September 2020, the Global Forum Secretariat has worked closely with the ECOWAS and WAEMU Commissions, their Member States, and Mauritania to strengthened transparency and EOI for tax purposes. In particular technical assistance was provided to:

- The ECOWAS Commission to (i) ensure the conformity of its regional instrument for mutual administrative assistance with international standards, taking into account the regional context, (ii) operationalise the instrument with forms and checklists to facilitate exchanges between competent authorities, and (iii) promote it at the regional level
- The ECOWAS and WAEMU Commissions in the preparation of a model legislation to implement AEOI that can be disseminated to their Member States as part of a regional co-ordination strategy
- The ECOWAS and WAEMU Commissions in the preparation of draft regional instruments to ensure the availability of and access to information on beneficial owners of legal persons and arrangements.

Ten technical meetings with representatives from the Commissions, the Member States and Mauritania have been organised since 2020. In addition, over 70 tax auditors and EOI unit officers from ECOWAS and WAEMU Member States and Mauritania were trained in two events to strengthen the effective use of EOI mechanism in the region. These trainings were focused on the connection between the domestic tax investigation, the information-gathering framework and the international infrastructure for EOI.

Source: Tax Transparency in Africa 2022, op. cit.

Interview of Mr Nataniel Barros, Senior Tax Inspector, Tax Authority, Cabo Verde

Mr Barros, you are a Delegate for Cabo Verde in different working groups of the Fiscal Transition Programme in West Africa. One of this working group aimed to propose a draft directive for the mutual administrative assistance among ECOWAS Member States. What is the benefit for Cabo Verde to participate to this Working Group?

As a Member State of ECOWAS, Cabo Verde has been actively participating in tax issues aimed at harmonizing the legal framework in our community and strengthening the fight against IFFs, including fraud, tax evasion and corruption.

In addition, the Working Group on a draft directive for mutual administrative assistance in tax matters aims at improving multiple areas, including exchange of information upon request, spontaneous exchange of information, automatic exchange of information, foreign tax examinations, simultaneous tax examinations and assistance in tax collection. The directive will also place extensive safeguards for the protection of taxpayer's rights across the region.

The draft directive will allow the region to align itself with the international standard of information exchange and ensure the development of West African that will benefit from a more transparent environment. The benefit to Cabo Verde is immeasurable.



1. <https://www.patf-ao.org/>

2. Supporting the effective implementation of the tax transparency standards

What is the added value to have the Global Forum as a coordinator of this Working Group?

As a coordinator of the Working Group, the Global Forum helps the ECOWAS Member States to ensure that the Directive is in line with international standards, with the ultimate objective of fighting tax fraud and evasion through the implementation of information exchange mechanisms upon request or through automatic exchange. In addition, the Global Forum plays a very important role due to the experience of its tax advisors, which has been an added value to the objectives proposed by the Working Group.

Broad tax cooperation among ECOWAS countries is necessary to control aggressive tax planning and combating fraud and tax evasion, with exchange of information playing a central role. The tax administrations of ECOWAS Member States must work together to find common, flexible solutions consistent with international standards, to be followed by effective and coordinated implementation. The Global Forum will play a key role in implementing the commitments made under the Africa Initiative and assisting tax administrations to take steps to discourage avoidance practices and ensure effective taxation. In view of the urgency of enhancing the efficiency and effectiveness of tax collection, the exchange of tax information between ECOWAS Member States has proved to be one of the main tools for achieving this objective.

You are also a Delegate of the Working Group on Beneficial Owners for a draft directive to ensure the availability of and access to information on beneficial owners of legal persons and arrangements. In your opinion, what is the benefit to have a regional legal instrument on this matter?

The main benefit to have a regional legal instrument to ensure the availability of and access to information on beneficial owners of legal persons and arrangements is to ensure that tax administrations of ECOWAS Member States adopt measures to prevent the abusive use of legal persons for purposes of tax fraud and money laundering. The frameworks must be designed and implemented to ensure that the information is adequate, accurate and up to date on the beneficial owners and the control of legal persons.

ECOWAS Member States should consider adopting measures to facilitate that tax and financial authorities may access information on beneficial owners and the control of legal persons, so that it is possible to identify their ultimate owners.

In addition, the regional legal instrument will support the exchange of information regarding beneficial ownership information between ECOWAS Member States. Support by the Global Forum and the OECD on the enhancement of transparency and in the establishment of a more effective cooperation is essential for ECOWAS Member States to fight against IFFs, including tax evasion, money laundering and terrorism financing.

What further technical assistance would Cabo Verde like to receive from the Global Forum for the implementation of an efficient beneficial ownership framework?

In recent years, Cabo Verde has implemented a significant set of measures in its tax and financial system in response to the modernisation of its economy and the global role of its companies. Cabo Verde has taken steps to adhere to agreements for the exchange of information within the international community.

In relation to beneficial ownership, Cabo Verde will rely on Global Forum's support to ensure the implementation of the legal framework and to develop the capacity of officials operating within the EOI Unit, which is scheduled to be fully implemented in 2023. In addition, Cabo Verde will need technical manuals focused on the OECD guidelines applicable to the topic.

2. Supporting the effective implementation of the tax transparency standards

JOINING THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

The MAAC is the largest multilateral instrument aimed at assisting countries to better enforce their tax laws by providing an international legal framework for countering international tax evasion and avoidance.¹ Currently, 146 jurisdictions participate to the MAAC.

When a jurisdiction joins the Global Forum, one of the first steps of the Induction Programme is to work towards becoming party to the MAAC, if the jurisdiction wishes to do so. Technical assistance, in liaison with the Secretariat of the Co-ordinating Body of the MAAC, is provided on all the steps of the signature and ratification, including the request to become a Party, completing the tax confidentiality questionnaire, preparing the notifications, declarations and reservations. The Toolkit for Becoming a Party to the Convention on Mutual Administrative Assistance in Tax Matters is central to the support provided.²

In 2022, 19 jurisdictions have received support from the Global Forum on the various steps for becoming a Party to the MAAC. The efforts from previous months produced results as Honduras and Madagascar signed the MAAC in July 2022. Support to both countries is now provided for the ratification of the instrument and its deposit.

In addition, the MAAC entered into force for Mauritania in August 2022 and for Rwanda in December 2022, while Burkina Faso deposited its instrument of ratification in December 2022. Finally, Egypt requested in December 2022 an invitation to sign and ratify the MAAC. Technical support is also provided to Viet Nam, which is expected to sign it soon. Support is also provided to Gabon and Togo on the ratification and deposit process.

“With the entry into force of the MAAC in 2022, Mauritania is considerably expanding the number of its foreign partners with which it exchanges information for tax purposes. The increase from 4 foreign treaty partners to the current 145 will allow Mauritania to better fight international tax evasion and benefit from the advantages of tax transparency to improve the mobilisation of its national resources. Despite the COVID-19 pandemic, the accession procedure was implemented rapidly with the technical assistance of the Global Forum Secretariat, from the signature in 2019 to its entry into force in 2022.”

Mr Ely Teiss, Director General of Taxes, Mauritania



ASSISTANCE ON THE IMPLEMENTATION OF THE STANDARD ON EXCHANGE OF INFORMATION ON REQUEST

The Secretariat has been mobilised to help jurisdictions ensure availability, access and cross-border exchange of ownership, accounting and banking information on request. Technical assistance continues to be provided on the EOIR legal framework and its implementation in practice, with a focus on the transparency of beneficial ownership information. The demand for assistance was mainly driven by the preparation of EOIR peer reviews, the implementation of the recommendations made in the peer review reports and the preparation of requests for supplementary reviews.

1. More information at <https://www.oecd.org/tax/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm>.

2. OECD (2020), *A Toolkit for Becoming a Party to the Convention on Mutual Administrative Assistance in Tax Matters*, available at https://www.oecd.org/tax/transparency/documents/MAAC-toolkit_en.pdf.

2. Supporting the effective implementation of the tax transparency standards

In 2022, 52 jurisdictions received technical assistance on EOIR, including:

- 50 jurisdictions receiving legal framework assistance through the preparation of technical assistance reports and the review of draft legislation
- 24 jurisdictions receiving assistance on the practical implementation of their domestic legal framework
- 32 jurisdictions assisted on the implementation of beneficial ownership requirements
- 9 jurisdictions supported on the establishment of functioning EOI units.

The capacity-building work delivered in the past years has translated positively with four developing members having their legal framework determined to be in place but in need of improvements (Ecuador, El Salvador, Gabon, Maldives and Pakistan). Technical assistance remains available to help them improve their legal framework and prepare for the assessment of the implementation in practice of their legal framework. In addition, Morocco (see Box 11) South Africa and Türkiye were assessed as largely compliant with the EOIR standard – with Türkiye upgrading from partially compliant.

BOX 10. Colombia's Single Register of Beneficial Owners

In recent years, various government entities in Colombia have been working together to comply with beneficial ownership standards, as prescribed by the EOIR terms of reference and the FATF Recommendations.

Since 2016 to date, four national laws have been issued (Laws No. 1819 of 2016, No. 2010 of 2019, No. 2155 of 2021 and No. 2195 of 2022) on issues related to beneficial ownership such as its definition, due diligence procedures, applicable sanctions, and to the creation of two related systems:

- The System for the Identification of Structures without Legal Personality (*Sistema de Identificación de Estructuras sin Personería Jurídica* – SIESPJ)
- The Single Register of Beneficial Owners (*Registro Único de Beneficiarios Finales* – RUB), administered by the tax administration (*Dirección de Impuestos y Aduanas Nacionales* – DIAN).

The regulatory resolution of the RUB and the SIESPJ was issued in December 2021 and entered into force in January 2022. In relation to the RUB, obliged entities (legal persons and arrangements) incorporated or created before 30 September 2022 must file their beneficial ownership information no later than 31 December 2022. Those incorporated or created after 30 September 2022 must file their beneficial ownership information no later than two months after their registration in the Single Tax Register or in the SIESPJ. All information must be provided through a DIAN's electronic system.

The SIESPJ will issue an Unincorporated Structures Identification Number to unincorporated or similar structures that are not obliged to register with the Single Tax Register, which will in turn allow them to report their beneficial owners to the RUB.

Natural persons who are registered in the Single Tax Register will be informed whether they have been reported as beneficial owners in the RUB.

The DIAN is currently in the process of validating the information filed with the RUB so far and determining penalties for non-reporting or erroneous reporting.

Colombia was supported by the Global Forum Secretariat during the drafting of the beneficial ownership laws and regulations, and also received technical support from Peru's tax authority.



Source: Directorate of National Taxes and Customs of Colombia; *Tax Transparency in Latin America 2022*, op. cit.

2. Supporting the effective implementation of the tax transparency standards

BOX 11. Morocco's journey towards the implementation of tax transparency standards

Morocco's implementation of the EOIR standard, which has been supported by the Global Forum Secretariat, was initially assessed in the first round of reviews in 2016. As such, the jurisdiction was rated as largely compliant. Following the launch of the second review cycle in 2016 on the basis of strengthened terms of reference, the Secretariat agreed on a tailor-made technical assistance programme for Morocco covering multiple areas.

The assistance focused both on verifying that previously identified shortcomings had been addressed and on analysing the Moroccan legal framework and its implementation in practice in light of the new requirements introduced in 2016, including on the availability of beneficial ownership information. In addition to the desk-based support provided and an on-site visit in July 2019, specific technical assistance was provided on beneficial ownership through a dedicated seminar attended by 65 officials and representatives of the financial and legal professions in Morocco.

As part of the technical assistance programme, the Secretariat provided advice on legislation and regulations to establish a public register of beneficial owners and to address other identified gaps in the beneficial ownership area. For example, the adoption of Law 12-18 amending and supplementing Law 43-05 on the fight against money laundering in June 2021 allowed the establishment of a register of beneficial owners of legal persons and legal arrangements at the Moroccan Ministry of Finance. In addition, the legislation has promoted the adoption of an improved definition of beneficial owner, strengthened the identification of customers and vigilance over their transactions, and clarified the list of natural and legal persons subject to the law.

Morocco's efforts and cooperation with the Global Forum Secretariat have resulted in very positive outcomes, with the overall rating of "Largely Compliant" being maintained for the second round of reviews in 2022 and the ratings on three elements being improved: Element A.1 on the availability of ownership information, which was upgraded from Partially Compliant to Largely Compliant due to the new beneficial ownership framework; Element A.2 on the availability of accounting information, which has moved from Largely Compliant to Compliant due to the introduction of new sanctions for non-compliance with accounting records requirements; and Element C.1 on EOI mechanisms, which has moved from Largely Compliant to Compliant due to Morocco's accession to the MAAC in 2019 and the resulting relationships with over 50 new jurisdictions.

Regarding the implementation of the AEOI standard, Morocco has received support from France and the Secretariat through a pilot project launched in 2018. Morocco signed the CRS-MCAA in June 2019 marking its commitment to start exchanging information in September 2021 and has introduced legislative measures in its general tax code to this effect. However, due to the impact of the COVID-19 pandemic and the need to finalise secondary legislation, develop an IT infrastructure and ensure appropriate ISM, Morocco has postponed its commitment to 2025. Morocco remains committed to implementing the AEOI standard and continues to benefit from the Secretariat's technical assistance, particularly in the context of the pilot project with France, in all aspects of implementation, including ISM.

Source: General Tax Directorate of Morocco

“Morocco appreciates the support provided by the Global Forum Secretariat over the years for the implementation of tax transparency standards. The progress made has been recognised with the positive rating given to Morocco's compliance with the exchange of information on request standard. Morocco is confident that it will be able to count on the continued assistance of the Global Forum Secretariat over the coming years, particularly in the context of the pilot project with France, to start its first automatic exchanges in 2025.”

Mr Younes Idrissi Kaitouni, Director General of Taxes, Morocco



2. Supporting the effective implementation of the tax transparency standards

ASSISTANCE ON THE IMPLEMENTATION OF THE STANDARD ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION

Pilot projects on automatic exchange of financial account information

First launched in 2014, AEOI pilot projects are coordinated by the Secretariat with partner developed jurisdictions to assist developing jurisdictions in implementing AEOI. Three pilot projects (Colombia and Spain; Pakistan and the United Kingdom; Albania and Italy) came to successful conclusions with Colombia commencing exchanges under the AEOI standard in 2017, Pakistan in 2018 and Albania in 2020.

The ongoing AEOI pilot projects have not all progressed as expected. Due to different reasons, the pilots between France and Morocco, United Kingdom and Egypt, and Australia and Philippines have not made significant advancement in 2022. The pilot between Germany and Georgia reached concrete steps (see Box 12). Most recently, an AEOI pilot project involving Tunisia, Switzerland and the Secretariat was formally launched in January 2022,³ shortly after Tunisia committed to start automatic exchanges of information by 2024.

3. <https://www.oecd.org/tax/transparency/documents/switzerland-and-global-forum-secretariat-assist-tunisia-for-the-implementation-of-automatic-exchange-of-financial-account-information.htm>.

BOX 12. Pathway to AEOI implementation in Georgia

In December 2017, following an agreement at ministerial level between Georgia, Germany and the Global Forum Secretariat, a pilot project was launched for the implementation of the AEOI standard. From 2017 until September 2020, the pilot project partners worked on improving the legal framework of Georgia and raising awareness on the AEOI standard among decision-makers and financial institutions in the country. Following this initial stage, Georgia formally committed to begin its first exchanges under the AEOI standard in September 2023. However, in October 2021 Georgia informed Germany and the Secretariat of the deferral of the first exchange by one year until September 2024 due to the COVID-19 pandemic.

On November 2022 during the 2022 Plenary Meeting of the Global Forum, Mr Lasha Khutsishvili, Minister of Finance of Georgia, signed the CRS-MCAA as an important step in the commitment and the implementation of AEOI. This was followed by the enactment of the AEOI legislation in December 2022, which has entered into force on 1 January 2023.

As part of the same pilot project, significant progress was also made from 2018 until 2022 on improving Georgia's information security management. Technical assistance reports from the Secretariat provided detailed recommendations on aspects to be improved, followed by virtual sessions providing detailed guidance on the implementation of the recommendations. In addition, significant work is currently being carried out on the design of Georgia's AEOI portal with support of German experts in the development and implementation of technical specifications for the portal. With the implementation of the recommendations to its information security management, Georgia is expected to initiate its Confidentiality and Data Safeguards assessment in 2023 and initiate reciprocal exchanges of CRS by 2024.

Source: The Revenue Service of Georgia

“ I am proud to have added Georgia to the 95 signatories of the CRS-MCAA. This is a big achievement for Georgia after many years of work and it marks the ultimate step for the implementation of the AEOI standard in September 2024, in line with our previous commitment. We look forward to reaping the benefits of being part of the CRS international community and tackle offshore tax evasion. ”

Mr Lasha Khutsishvili, Minister of Finance, Georgia



2. Supporting the effective implementation of the tax transparency standards

Continuation of the modular approach for technical assistance

The Secretariat provides assistance for the implementation of the AEOI standard based on a modular approach designed to unleash the potential of AEOI for developing countries.⁴

Aimed at fulfilling the potential of AEOI through a strengthened approach to capacity building and technical assistance, the approach focuses on the transfer of knowledge on the requirements for AEOI implementation from the Secretariat to decision makers and tax administrations experts (see Box 13). As a result, the assisted jurisdiction becomes an informed actor in its capacity-building programme and has true ownership of its results.

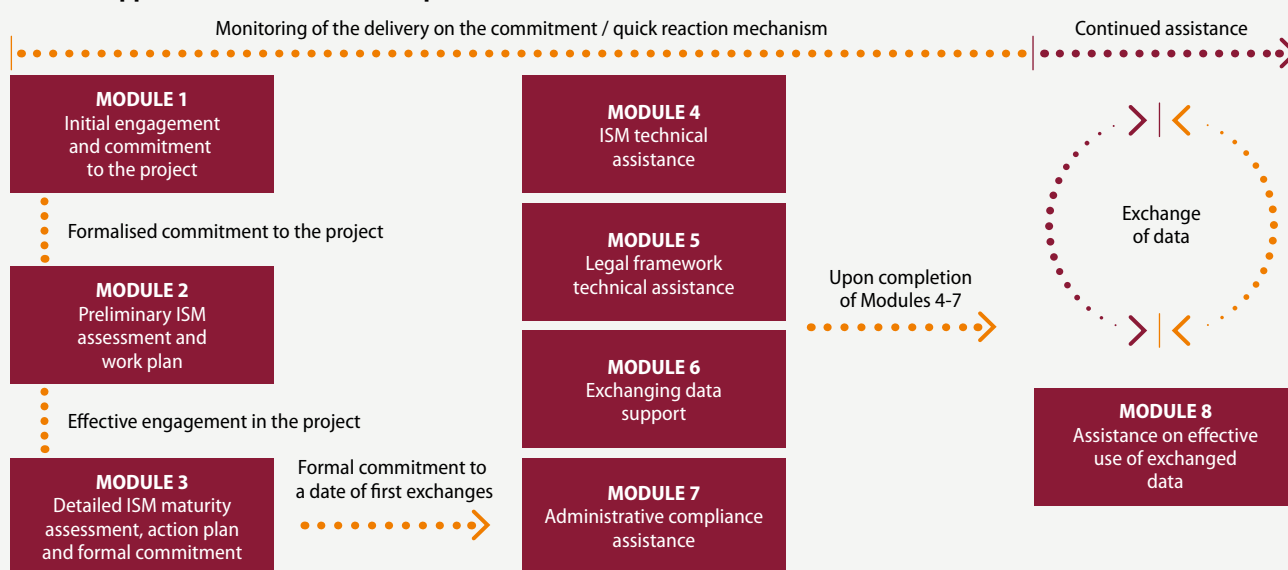
In 2022, 54 jurisdictions received assistance for the implementation of the AEOI standard, including jurisdictions committed to undertake first exchanges in 2022 (Kenya), 2023 (Moldova, Montenegro, Thailand, Uganda) and 2024 (Georgia, Rwanda and Tunisia). Morocco, which had originally committed to begin exchanges in 2022, has postponed its first exchanges to 2025 and will continue to receive assistance to meet its commitment.

4. OECD (2021), *Unleashing the potential of automatic exchange of information for developing countries, 2021 Strategy*, <https://www.oecd.org/tax/transparency/documents/aeoi-strategy-developing-countries.pdf>.

BOX 13. Unleashing the potential of AEOI for developing countries, 2021 Strategy

The Strategy is based on a modular approach that divides technical assistance programmes into several coherent and logical modules with specific targets to be achieved in order to move from one module to another. In line with the Global Forum's broader 2020 Capacity-Building Strategy, the modular approach is implemented to ensure a better allocation of resources and improved monitoring.

Modular approach for the CRS-AEOI implementation



Modules 1-3 are successive

Modules 4-7 can be initiated simultaneously or consecutively, and in the relevant order, depending on the circumstances of the jurisdiction

While modules 1 to 3 take place successively, modules 4 to 7 can be initiated simultaneously or consecutively, and in the relevant order, based on the particular circumstances of the jurisdiction. As for module 8 on assistance on effective use of exchanged data, it is considered a continued assistance.

2. Supporting the effective implementation of the tax transparency standards

BOX 14. The successful implementation of the AEOI standard in Jamaica



Jamaica voluntarily committed to implement the AEOI standard in July 2021. As a developing country without a financial centre, Jamaica was not required to commit to the implementation by a specific date, however it considered the adoption of the AEOI standard a pivotal step towards improving its capacities for effective fiscal administration and in keeping with global standards as part of the country's commitment to tax transparency and international efforts against tax evasion and avoidance.

As Jamaica committed to implement the standard, it received constant support by the Global Forum Secretariat throughout the different stages of the process. Initially, the Secretariat provided support to sensitise and raise awareness among the major stakeholders affected by the implementation of the standard. In addition, technical assistance was provided by the Secretariat in the drafting of Jamaica's AEOI legislation, which was enacted in December 2020 following delays to the legislative procedure due to the impact of the COVID-19 pandemic.

Following the reform of the legal framework, Jamaica initiated its Confidentiality and Data Safeguards assessment. Through a tailored technical assistance plan initiated in February 2021, the Secretariat provided support towards improving Jamaica's ISM framework in preparation for the assessment. Despite initial technical challenges to modify its information technology systems, Jamaica was able to fulfil its commitment and initiated automatic exchanges in September 2022.

Source: Tax Administration of Jamaica

In addition, Armenia, North Macedonia, Papua New Guinea and Senegal are benefiting from legislative assistance before making a formal AEOI commitment.

The assistance provided covers all the areas of the implementation of the AEOI standard. It includes the signing and activation of the CRS MCAA (13 jurisdictions) and the drafting or improvement of the domestic legal framework (21 jurisdictions). Support was also provided with respect to the design of the AEOI portal (4 jurisdictions) and the enrolment to the Common Transmission System (3 jurisdictions).

As a result of the assistance provided, Montenegro and Thailand signed the CRS MCAA, while Maldives and Jamaica activated it. Maldives and Jamaica (see Box 14) started their first AEOI exchanges in 2022. In addition, the AEOI legal framework of four developing countries has been found "in place but needs improvement" (2 jurisdictions) or "in place" (2 jurisdictions). Finally, 13 developing countries received a rating of "On-track" in their first AEOI effectiveness review.

Focus on the technical assistance programme on administrative compliance

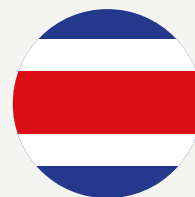
The AEOI standard requires that jurisdictions ensure that (i) all Reporting Financial Institutions conduct due diligence procedures and report complete and accurate information on all Financial Accounts that must be reported; (ii) exchange of information takes place with all interested appropriate partners; and (iii) the information is kept confidential.

To properly ensure these requirements are observed, the AEOI standard requires that jurisdictions have an effective compliance framework in place. The framework should consist of rules and administrative procedures to ensure the effective implementation of, and compliance with, the reporting obligations and due diligence procedures.

Recent assessments as part of the AEOI peer review process revealed that multiple jurisdictions struggled to design and implement an effective compliance framework, leading to non-satisfactory

2. Supporting the effective implementation of the tax transparency standards

BOX 15. Technical assistance on the development of an administrative compliance framework on AEOI in Costa Rica



Costa Rica first exchanged information under the AEOI standard in 2018. Costa Rica's legal framework was assessed in 2020 and its practical implementation was assessed in 2022. As some important gaps were identified in the peer review process, Costa Rica was rated as "Not in place" for its legal framework and as "Non-Compliant" in relation to its effectiveness in practice. With the goal of ensuring the quality of the information provided by Financial Institutions under the Common Reporting Standard, Costa Rica requested technical assistance to the Global Forum Secretariat to remedy the gaps identified in its legal framework as well as in its administrative compliance framework.

The technical assistance was initiated through the agreement of a broad Action Plan with authorities of the Ministry of Finance, which covered the gaps previously identified across different areas. In addition to the assistance in addressing the legal gaps, the Action Plan focused on the following pillars related to the administrative compliance framework aimed at ensuring an effective implementation of the standard: (i) internal procedures on compliance and prevention of reporting circumvention, undertaking risk assessment and training staff; (ii) improvements of the technological platform and (iii) improvement of relationships with Reporting Financial institutions.

As part of the technical assistance provided, Costa Rica has examined the Model Administrative Compliance Strategy for AEOI elaborated by the Global Forum to develop its own compliance strategy. In addition, Costa Rica has established a pilot programme with selected Reporting Financial Institutions for increased transparency in nine areas of CRS compliance, including due diligence and reporting procedures. The information gathered has provided an overview of the current situation in Costa Rica and is the basis for the drafting of a guidance proposal for CRS compliance, with input from the Global Forum Secretariat. Costa Rica's continuous work with the Global Forum will allow the correct implementation of previous recommendations and strengthen tax transparency and the cooperation with treaty partner jurisdictions.

Source: Directorate General of Taxation of Costa Rica

ratings. As this aspect of the AEOI standard was identified as a challenge to many jurisdictions, the Secretariat invested on a specific action plan to address it. The Secretariat developed a Model Administrative Compliance Strategy⁵ to assist jurisdictions in developing, improving and implementing their own administrative compliance strategy, and made the model strategy available to its members on demand. In July, 200 delegates from 88 jurisdictions attended a virtual information session focusing on the Model Strategy and technical assistance available to jurisdictions committed to AEOI.

In 2022, the Model Strategy has been requested by 51 jurisdictions. In addition, 32 jurisdictions have requested tailored technical assistance for the development of their compliance framework based on the Model Strategy developed by the Secretariat. These requests led to a significant increase of the technical assistance workload.

The Secretariat is currently providing tailored technical assistance to requesting jurisdictions, with the objective of assisting in the development of administrative compliance strategies. Bilateral technical work has already started with 23 jurisdictions in 2022 (see Box 15). In addition, technical assistance will be provided to jurisdictions for the implementation in practice of the developed strategies.

5. The Model Administrative Compliance Strategy has been developed thanks to the financial support of the United Kingdom and other development partners (European Union, France, Germany, Japan, Netherlands, Norway and Switzerland).

2. Supporting the effective implementation of the tax transparency standards

Information security management assistance

Since 2019, the development of an ISM component in the capacity-building programme has contributed to increase the engagement of developing countries for AEOI. This work has expanded and improved based on a solid methodology and the recruitment of ISM experts to better support developing countries and ensure that they meet the requirements for reciprocal exchanges. It is now the backbone of the AEOI Strategy of the Secretariat.

More developing countries are exploring their participation in AEOI and/or meeting the confidentiality assessment requirements of the Global Forum and Inclusive Framework on Base Erosion and Profit Shifting (BEPS). The hybrid approach help respond to the need of developing countries by maintaining a continuous support to advance the technical work to the point where on-site assistance is needed. A step-by-step approach is followed based on an assessment of the maturity of tax administrations' ISM arrangements, which allows targeted specific support to improve the weaker aspects in the supported jurisdictions.

Currently 27 jurisdictions are receiving ISM assistance to prepare their pre or post-exchange assessments and to improve their ISM framework, which includes support on how to complete the confidentiality questionnaire, report on gaps identified with corresponding recommendations, action plans to address these recommendations, as well as technical solutions. As a result of successful pre-exchange confidentiality arrangements, Ghana, Kenya, Maldives and Thailand (see Box 16) were approved to receive information under the AEOI standard in 2022.

BOX 16. Technical assistance on ISM provided to Thailand

At the launch mission of Thailand's induction programme in September 2017, senior officials and stakeholders expressed the strong commitment of the country in meeting the international standards on transparency and EOI and in joining the international community in the fight against tax evasion. In 2020, Thailand made a commitment to implement the AEOI standard with first exchanges in 2023 and then signed the CRS-MCAA in March 2022. Starting in 2018, the Global Forum, jointly with the ADB, conducted capacity-building missions and virtual work with Thailand focused on gap-analysing the ISM arrangements of Thailand's Revenue Department with a view to ascertaining its level of compliance with the confidentiality and data safeguarding requirements of AEOI and therefore its readiness for AEOI on a reciprocal basis.

The Global Forum and ADB then supported Thailand in its ambitious work programme to meet the ISM and other building blocks of the AEOI standard within the period from 2019-2022, including technical assistance, workshops and a mock confidentiality and data safeguarding assessment. Thailand's Revenue Department has made significant transformations in its ISM arrangements, including the adoption of various security policies, such as an enhanced overarching Information Security Policy, risk management framework, improvements to its Data Policy to cover endpoints and removable devices, and also improvements in various physical and technological infrastructure aspects. The commitment to information security was further supported by the ISO27001 certification of the Security Monitoring and Operations Centre of Thailand's Revenue Department.

As a result of all the substantial efforts undertaken, Thailand successfully passed its pre-exchange confidentiality assessment. Thailand is anticipated to start exchanging information reciprocally under the AEOI standard in 2023.

Source: The Revenue Department of Thailand



3 | Building sustainable and inclusive capacities

The capacity-building programme of the Global Forum was launched in 2011 and grew substantially over the past decade in response to significant changes and new challenges in the global tax transparency landscape. In order to meet the multiple needs of Global Forum members and to address different aspects of the standards, the Secretariat pursues a hybrid approach that balances tailored activities designed for the specific needs of a region or country with activities aimed at broader needs identified across all member countries.

In addition, the Secretariat has over the past years invested on new innovative programmes that seek to build sustainable and inclusive capacities in assisted jurisdictions, which include the Train the Trainer programme and the Women Leaders in Tax Transparency programme. The objective of the new innovative programmes is to ensure that jurisdictions increase their ownership of the knowledge and skills as a step towards further cooperation and participation in the tax transparency work.



3. Building sustainable and inclusive capacities

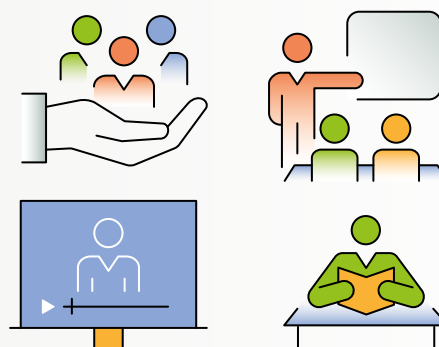
TRAINING EVENTS

Trainings are central to capacity-building strategies and to strengthening the capabilities of competent authorities and auditors so they can make the best use of transparency standards to ensure domestic resource mobilisation. In 2022, over 4 500 officials from 156 member jurisdictions and 20 non-member jurisdictions were trained on various topics related to tax transparency and administrative co-operation (see Table 4), including:

- 28 remote trainings, 1 hybrid training and 10 on-site events
- 19 regional events and 20 country specific trainings.

Table 4. Number of training and participants by topics

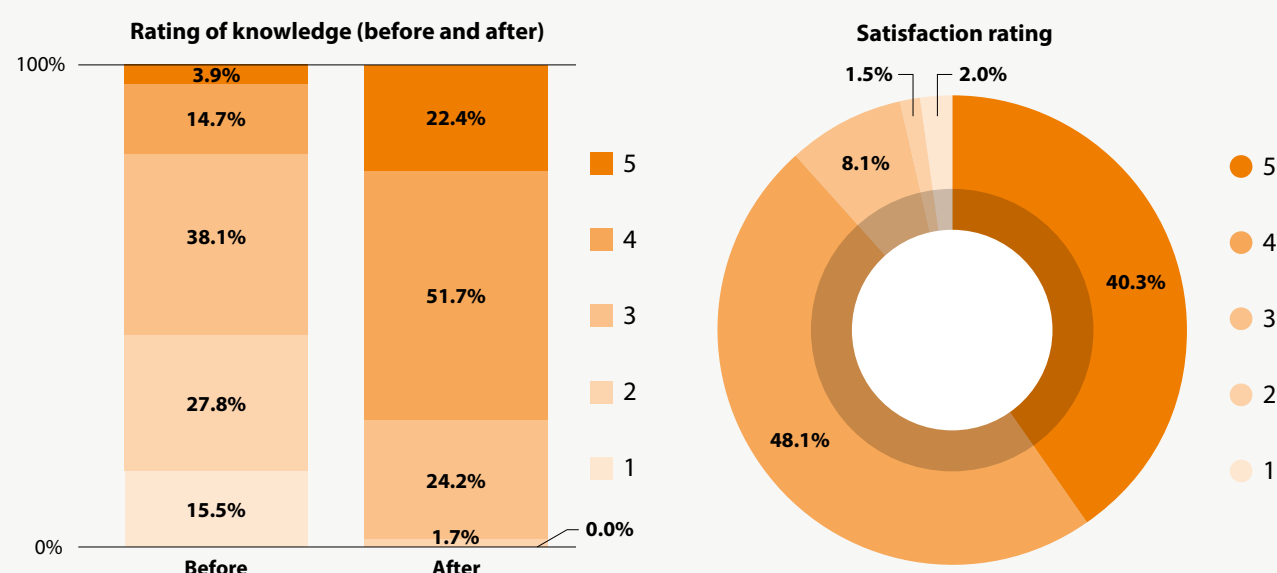
| Topic | Number of trainings | Number of participants |
|----------------------|---------------------|------------------------|
| AEOI | 14 | 1 702 |
| Beneficial ownership | 5 | 335 |
| Confidentiality | 6 | 411 |
| EOIR/AEOI | 8 | 815 |
| EOI Unit | 1 | 177 |
| Last Mile seminar | 4 | 1 091 |
| Tax collection | 1 | 31 |
| Total | 39 | 4 562 |



While continuing to propose its classic trainings, such as the Last Mile seminar focused on sensitising tax auditors to increase the awareness and effectiveness of international tax co-operation and EOI, the Secretariat has extended its offering on confidentiality and data safeguards and has held a first training on cross-border assistance in tax recovery. In particular, the Secretariat is currently developing two new ISM training formats that will be available to members by the end of the year: an ISM risk management workshop and an ISM awareness training for senior management.

The Secretariat continues to monitor the satisfaction of the participants. Very positive feedback has been received from participants of virtual events through surveys sent after the trainings. The feedback reflects a clear improvement on the rating of knowledge of participants, with 73.7% of participants selecting a high rating of knowledge after the course, in comparison to 18.4% before the training. The training activities of the Secretariat have been rated 4.4 out of 5 by the participants (see Figure 3 and Table 5).

Figure 3. Progress of knowledge and level of satisfaction



One of the main positive points raised is that virtual trainings offer learning opportunities for participants from different jurisdictions, without any travel requirements or logistic challenges often encountered with in-person meetings. Areas for improvement identified remains the time allocated, which sometimes appear insufficient, in particular where participants are actively engaged, connectivity issues and the wish of a number of participants to have face-to-face trainings. The offering of virtual trainings will remain in balance with onsite events.

Table 5. Indicators of progress of knowledge and satisfaction

| Rating of knowledge before and after the training | Average level of knowledge (1: Not familiar, 3: Medium, 5: Advanced) |
|--|---|
| Before the training | 2.6 |
| After the training | 4.1 |
| Satisfaction rating - Template statements | Average level of agreement with statements (1: Strongly disagree, 3: Neutral, 5: Strongly agree) |
| The content was well organised and easy to follow | 4.4 |
| The program achieved its stated objectives | 4.3 |
| Instructors were clear and effective in the delivery of course content | 4.4 |
| Instructors were approachable and responded to questions well | 4.5 |
| Participation and interaction were encouraged | 4.4 |
| Training materials were clear and adequately covered the program content | 4.3 |
| Case studies were good and improved my understanding of the subject | 4.3 |
| The time allotted for the training was sufficient | 4.1 |
| The facilities were adequate and comfortable | 4.2 |
| I will recommend this program to others | 4.6 |
| Average | 4.4 |



Togo

🔗 Joint Global Forum, CREDAF and Office Togolais de Recettes workshop on the establishment and operation of effective exchange of information units, 23-25 May 2022, Lomé, Togo.



Burkina Faso

🔗 OECD and Global Forum delegation visits Burkina Faso to discuss Fiscal Transition Programme in West Africa, 19-20 September 2022, Ouagadougou, Burkina Faso.



Indonesia

🔗 Workshop on effective implementation of automatic exchange, 7-10 June 2022, Bali, Indonesia.

Mongolia

🔗 Preparation for Mongolia's second round peer review on the exchange of information on request, 15-18 August 2022, Ulaanbaatar, Mongolia.



Tunisia

📍 Workshop on the effective implementation of the international standard for automatic exchange of financial accounts information, 23-24 May 2022, Tunis, Tunisia.

Egypt

📍 Exchange of information training for Egyptian tax auditors, 22-24 November 2022, Cairo, Egypt.



3. Building sustainable and inclusive capacities

NEW KNOWLEDGE TOOLS

The Secretariat continues to invest in the development of e-learning courses and practical toolkits as instruments for the proper implementation of the standards, the sharing of knowledge with officials from Global Forum members and other stakeholders, and the effective use of the tax transparency and administrative co-operation.

The courses and toolkits have the objective of targeting broader needs identified across multiple member countries and generated successful results over the past years as tax transparency tools used to support domestic resource mobilisation efforts.

E-learning courses

Since 2019, the Global Forum has developed e-learning courses as an integral part of its capacity-building activities. E-learning courses allow participants to progress through the course at their own pace and revisit the information when required. The Global Forum e-learning courses are free of charge and may be accessed at any time by officials from member jurisdictions. Completing the different e-learning modules ensures a basic level of knowledge to all participants in advance of tailored virtual training sessions or technical assistance meetings. The seven Global Forum e-learning courses have been taken by over 8 300 officials (+3 207 in 2022).

Most recently, the Secretariat launched in March 2022 an e-learning course focused on AEOI. The course provides a comprehensive overview of the AEOI standard and provides guidance on identifying reporting institutions, reportable accounts and on the application of due diligence procedures. The course, which is available in English, French and Spanish, has already been attended by 910 officials. In addition, the Secretariat has also released end 2022 an e-learning to help officials better understand the Information Security Management Framework, which is available in English with French and Spanish versions in 2023.

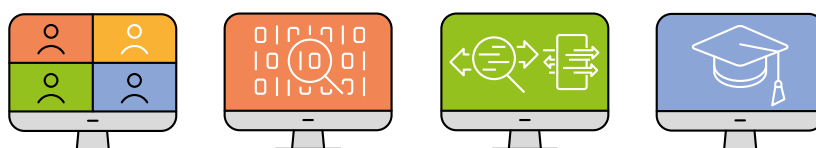
In addition, the other Global Forum e-learning modules available through the Knowledge Sharing Platform for tax administrations (KSP_{TA}) in English, French and Spanish, have been followed by an increasing number of officials:

- The Global Forum blended-learning module, originally developed to be followed by participants prior to in-person meetings, was launched in April 2019 and has been attended by 3 722 officials (+647 in 2022).
- The Beneficial Ownership course – jointly designed with ADB to provide information on requirements, standards and implementation of beneficial ownership registries – was launched in July 2020 and has been attended by 1 628 officials (+512 in 2022).
- The Exchange of Information on Request course, which provides a detailed overview of EOIR, was launched in October 2020 and has been attended by 1 625 officials (+754 in 2022).
- The Confidentiality and Data Safeguards Assessment Process e-learning was launched in October 2021 and has been attended by 308 officials (+232 in 2022).
- The Confidentiality and Data Safeguards Requirements e-learning was launched in October 2021 and has been attended by 197 officials (+152 in 2022).

3. Building sustainable and inclusive capacities

The Secretariat is currently developing additional e-learning courses that will be shortly made available to its membership. The new e-learning courses will particularly focus on AEOI and ISM, in recognition of the increased adoption of the AEOI standard by Global Forum members and the need to improve information security management aspects to ensure confidentiality and data safeguards.

- The Common Transmission System – The basics
- Setting up an ISM framework
- Understanding ISM documentation
- Blended ISM risk management



Toolkits and other tools

The development of toolkits and other tools is a key capacity-building activity of the Global Forum.

Toolkits

The Secretariat has contributed to the CIAT Manual for the Control of International Tax Planning¹ by drafting the Chapter 5.3 on International Co-operation² which was published in October 2022. This chapter presents the different forms of EOI available to jurisdictions, as well as enhanced forms of administrative assistance that can take place between jurisdictions.

The Secretariat is also developing a toolkit on Cross-Border Assistance in the Recovery of Tax Claims. The toolkit will assist Global Forum members in the implementation of cross-border assistance functions for the recovery of tax claims. It will focus on essential aspects of this form of assistance, including: (i) information on administrative assistance for cross-border recovery of tax claims; (ii) the administrative and operational framework to be implemented to support assistance; (iii) checklists to be used in handling inbound and outbound requests for assistance; and (iv) templates to be used in the process.

In addition to the development of new toolkits, the Secretariat continues to work on translating toolkits, as translated versions are essential to ensure the accessibility of the publications to members and stakeholders across all regions. In 2022, the Secretariat published French and Spanish versions of the toolkit for the Implementation of the AEOI standard, a French, Portuguese and Spanish version of the Model Manual on Exchange of Information for Tax Purposes and a French version of the toolkit on Building Effective Beneficial Ownership Frameworks (See Annex A).

Tools and guidance

Other tools and guidance documents have been developed over the last few years by the Secretariat for the use of officials of member countries. Available upon request, these tools are now referenced on the Global Forum website.³ In 2022, the Secretariat made the following eight documents available for officials upon request:

1. CIAT (2022), *Manual for the control of international tax planning*, <https://www.ciat.org/manual-for-the-control-of-international-tax-planning/?lang=en>.
2. CIAT (2022), *International cooperation chapter of the Manual for the control of international tax planning*, available in English and Spanish at <https://www.ciat.org/5-3-cooperacion-internacional/?lang=en>.
3. Documents available to tax authorities upon request: <https://www.oecd.org/tax/transparency/documents/documents-available-to-tax-authorities-upon-request.htm>.

In addition to the development of new toolkits, the Secretariat continues to work on translating toolkits, as translated versions are essential to ensure the accessibility of the publications to members and stakeholders across all regions.

3. Building sustainable and inclusive capacities

- Confidentiality self-assessment tool for non-tax authorities (wider use project) available in English and Spanish
- Framework for the wider use of treaty-exchanged information in Latin America, available in English and Spanish
- Guidance for the design and development of a solution for automatic exchange of information, available in English and French to respond to the demand from jurisdictions for assistance in defining the requirements for development of their AEOI portal
- Model administrative compliance strategy, available in English, French and Spanish
- Model information security risk management framework, available in English and French
- Model legislation based on the “copy out” approach, available in English and French
- Recommendations on information security aspects of remote working arrangements, available in English and French
- Vulnerability management policy template, available in English and French.

In 2022, 82 Global Forum members have requested at least one of the tools and guidance developed by the Secretariat.

A series of model policies in relevant area of ISM have started to be developed to complete the ones already available to meet the needs of the jurisdictions.

NEW INNOVATIVE PROGRAMMES

As a complement to the CBO programmes offered to member jurisdictions over the past decade, the Secretariat has developed innovative capacity-building programmes to ensure that sustainable and inclusive capacities are built in assisted jurisdictions.

To achieve these objectives, a new capacity-building format has been developed supported by a network model to strengthen ownership and engagement of developing jurisdictions in their capacity-building programme, to develop knowledge and skills, while promoting inclusivity, including gender equality, and to support effective appropriation of administrative co-operation mechanisms and their use to support their development strategy.

Train the Trainer programme

The Train the Trainer programme is the backbone of the second generation of trainings developed by the Secretariat. Building on 10 years of CBO activities centred on trainings for member jurisdictions, the Secretariat launched this new and innovative programme with the objective of providing local experts with EOI knowledge to be easily, rapidly and sustainably spread in national tax administrations. Instead of delivering a limited number of trainings in member jurisdictions, due to resource constraints, the approach taken is to develop a local training expertise. The programme has a one-year duration and is designed to ensure that quality and frequent trainings will be delivered by knowledgeable officials. The ultimate objective is to assist participating jurisdictions in providing local training on EOI to tax auditors and EOI officials, creating a

sustainable capacity within tax administrations and increasing local ownership of EOI technical skills.

The rationale of the programme

The programme is structured to ensure continued support by the Secretariat, with participants being provided all necessary tools for the delivery of training sessions tailored to the context of their jurisdictions.

- Initially, the programme is launched with participants being provided with plenty of knowledge and material on EOI.
- Afterwards, the Secretariat provides support and guidance for the customisation of training materials to each specific national context with the objective of ensuring the adequacy of the training sessions to the participating tax administrations.
- Coaching sessions are also organised between the Secretariat and participants, providing an opportunity for participants to use their customised training materials and simulate their future role as trainers. During these sessions, the Secretariat provides guidance on the participants' understanding of the technical contents and on their soft skills.
- Finally, participants are expected to hold at least two training sessions (in person or remotely) in their jurisdictions by the end of the year. These first local trainings are attended by the Secretariat which sets the context of the programme and witnesses the initial trainings of the participants. Only participants who have attended all the different phases of the programme are awarded certificates.

One critical requirement of the programme is the firm commitment of participating jurisdictions. Participants are nominated by the head of their tax administrations with a commitment to allow the nominated staff to dedicate the required time to the programme throughout the year. The programme also includes a meeting with the Human Resources and training departments of participating jurisdictions to ensure that the future trainings on EOI will be part of the broader training programme of the tax administration and that the future trainers will receive the necessary support for the delivery of trainings.

The success of the programme

The pilot programme was launched in 2021 in Africa with 34 participants from 17 African countries. The success of this first year of the programme with 24 local trainings held in 12 countries for 890 tax officials encouraged the Secretariat to continue and expand the programme.

In 2022, more local trainings have been held by the trainers from the 2021 cohort (see Box 17), bringing the total number of officials trained by the 2021 cohort at 1 375.

Due to the large success of the 2021 pilot, a second edition of the programme was launched in three regions and attended by 68 participants from 35 jurisdictions as follows:

- Africa (English): 16 participants from seven jurisdictions
- Africa (French): 10 participants from six jurisdictions
- Asia: 22 participants from 12 jurisdictions
- Latin America: 20 participants from 10 jurisdictions.

Instead of delivering a limited number of trainings in member jurisdictions, due to resource constraints, the approach taken is to develop a local training expertise.

3. Building sustainable and inclusive capacities

BOX 17. A follow-up on the 2021 Train the Trainer programme

Ms Ivey Githaiga-Odundo, Exchange of Information & Stakeholder Engagement Unit, Kenya Revenue Authority

What was the impact that the participation in the 2021 Train the Trainer programme had on your technical capacity and confidence to deliver trainings?

The 2021 Train the Trainer programme was a great tool that well-enhanced my oratory and presentation skills and built my confidence in delivering trainings. The improvement is not related just to the pre-trained materials, but also on other related topics and on offering advice on how best to deliver trainings to other upcoming trainers.

What is the number of trainings held in Kenya and the number of persons trained in 2021 and in 2022 as part of this programme?

In 2021, the Kenya Revenue Authority held 2 training sessions and trained 162 tax officials. In 2022, 3 training sessions were held with the participation of 118 tax officials. In addition, a further sensitization session was delivered to 184 in officials. In total, the Kenya Revenue Authority organised 5 training sessions where 280 tax officials were trained and 1 sensitisation session attended by 184 tax officials.

What is the importance of receiving support from senior management of the Kenya Revenue Authority and the coordination with the HR/training department for the delivery of the local trainings?

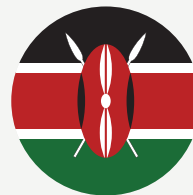
The support received from the senior management has been exceptional as much as it has been important. The Head of our Division has been very supportive while encouraging us to seek approval from the Head of the Authority's Revenue Administrative School to include what we have learnt and received as technical capacity building from the Train the Trainer Programme into the institutions' curriculum, which would be taught by us. There are other departments that have also been supportive by providing meeting rooms, refreshments for face-to-face meetings, nominating and releasing auditors and investigators to fully attend training sessions over a three-day period.

What are the future plans regarding further training in Kenya and in the region?

Kenya's future plans regarding further training include - but are not limited to - the following:

- Train auditors and investigators from key departments and continue to actively engage them to train and retrain the tax officials
- Train about 100 tax officials each year
- Have face-to-face training sessions with smaller groups for more interactive sessions and a deeper understanding by the trainees
- Engage the Kenya School of Revenue Administration (KESRA) to add the EOI training as one of the units to its curriculum
- Train any new officers who join the Competent Authority Office
- Offer any technical assistance or capacity building requested by our Partner Jurisdictions.

Source: Kenya Revenue Authority



3. Building sustainable and inclusive capacities

As of 31 December 2022, the 68 participants of the 2022 Train the Trainer programme have organised 62 local trainings for 2 187 officials of their respective tax administrations. Overall, in only two years, the Train the Trainer programme has enabled tax administrations in 49 jurisdictions to train over 3 562 officials in EOI (see Table 6).

Table 6. Overall results of the Train the Trainer programme in 2021 and 2022

| | 2021 cohort | 2022 cohort | | | TOTAL |
|--|-------------|-------------|------|---------------|-------|
| Region | Africa | Africa | Asia | Latin America | |
| Number of countries | 14 | 13 | 12 | 10 | 49 |
| Number of participants (trainers) | 34 | 27 | 22 | 20 | 103 |
| Female participation (%) | 47% | 44% | 77% | 70% | 57% |
| Number of trainings proposed to be delivered | 34 | 28 | 24 | 25 | 101 |
| Number of trainings delivered | 43 | 21 | 16 | 20 | 100 |
| Number of officials trained ⁽¹⁾ | 1 375 | 433 | 871 | 883 | 3 562 |
| Female participation (%) | 30% | 41% | 44% | 60% | 52% |

Note: the figures on the 2021 cohort include the local trainings organised in 2021 and 2022

⁽¹⁾ The figures are as of 31 December 2022

To allow trainers to share experience amongst themselves and further grow their expertise with the continued support of the Global Forum Secretariat, a network of local trainers has been created through a dedicated on-line community.

Beyond the number of staff trained, the local trainings held as immediate part of the Train the Trainer Programme are already having a positive impact on the use of EOI by participating countries. For example, following two local trainings held in 2021 by two certified trainers in Kenya, the tax administration is experiencing a significant increase in the number of EOI requests, with 208 requests made in 2022 in comparison to 125 requests made in 2021.

The laureates of the programme continue to share their experience and collaborate through the “Train the Trainer network”. The trainers from the 2021 edition have met twice since the beginning of 2022 to share best practices and discuss their objectives, achievements and challenges. The 2021 trainers have also agreed to provide support to colleagues during future training sessions, including through direct intervention in training sessions of other trainers. One of the lessons learnt during the first meetings of the network is the need to increase the number of trainers in each country, as the training capability may become limited if a trainer leaves the tax administration or moves to another field.

The Train the Trainer programme is an intensive engagement that requires a high level of commitment throughout the year and beyond (see Box 18). In 2022, the intensive requirements led to two participants having to pull out from the programme due to other commitments which made it impossible for the participants to follow the programme. Similarly, three participants who have not been able to attend all the planned sessions and activities have been removed from the programme.

3. Building sustainable and inclusive capacities

BOX 18. Testimonies from participants in the 2022 edition of Train the Trainer

Ms Mariyam Himmath Hassan, Deputy Director of International Relations and Cooperation, Maldives Inland Revenue Authority



Participating in the Train the Trainer programme gave me knowledge and exposure to take what I learnt and pass it onto my peers. The access to experts in the field, as well as the specific guidance from the mentors in the programme, helped me to identify areas for personal improvement and greatly increased my confidence and ability to conduct training sessions. I am confident that the trainings conducted under this program have deepened my understanding of effective EOI and the importance of considering EOI as a part of the audit cycle.

The timing of the programme was also ideal, as Maldives began exchanging information under the AEOL standard in 2022 and the training of tax auditors on EOI became essential. Fortunately, senior management of the tax administration places a high priority on capacity development and has actively supported activities planned to enhance the use of EOI mechanisms in the Maldives.

In 2022, the Maldives Inland Revenue Authority held 2 training sessions for 45 members of staff, which were selected from departments focused on audit, investigation and EOI. The topics covered ranged from key EOI concepts to effective use of EOI to tackle tax evasion and avoidance. The feedback received by the participants of the program was exceedingly positive with requests for further similar programs to be delivered in the future. The training materials and feedback received from Train the Trainer playback sessions will be useful in preparing training materials for future EOI training programs. Maldives plans to hold biannual trainings on EOI in 2023.

Ms Águeda Cardozo Lovera, Analyst at the General Directorate of Collection and Regional Offices and Assessor at the Directorate of Tax Planning and Technique, Under-Secretariat of State for Taxation, Ministry of Finance, Paraguay



My participation in the Train the Trainer programme was key in my formation as a trainer, as it provided me with a strong theoretical understanding of key topics on EOI – including the MAAC, exchange of information on request, automatic exchange of information and spontaneous exchange of information – which will surely support my development in the area. In addition, the programme has elevated my pedagogical competencies and communication skills, giving me more confidence to deliver trainings to my colleagues. The programme has also greatly contributed to the strengthening of the capacity-building function of the Under-Secretariat of State for Taxation of the Ministry of Finance. The support from senior management, as well as from the Human Resources department, was essential for my successful participation in the programme.

In August and September 2022, Paraguay held a first course focused on the effective exchange of information from the perspective of tax auditors. The training sessions had the objective of presenting the importance that EOI has for tax officials towards preventing tax evasion through cross-border operations. While the course was designed for tax auditors, it was delivered to 137 participants – 86 female – that demonstrated the required dedication and commitment to learn more about EOI through the training sessions from multiple areas of the Under-Secretariat.

Paraguay plans to carry out the second phase of the EOI training course in January and February 2023. The participants from the 2022 course will take part in at least two additional training courses in 2023 and it is expected that additional members of staff will be able to participate. The institutional commitment from senior management of the Under-Secretariat will remain essential for these future activities.

Mr Mamoudou Fofana, Head of Research Division, Directorate of Research, Investigations and Support to Audit, Directorate General of Taxes, Mali

As a former auditor of the Large Taxpayer Directorate, I had a clear idea of the importance of an exchange of information request for combating tax fraud and improving the results of tax audits. While I had previous learning experience through the e-learning modules of the Global Forum and the participation in a Last Mile seminar, attending the Train the Trainer programme has been an opportunity for me to further deepen my knowledge of exchange of information and to continue to contribute to the dissemination of this knowledge within my tax administration.

The programme allowed me to contribute to the training of 25 executives of the Mali tax administration on exchange of information on request. The training course was a breakthrough for many participants who followed with interest the different modules presented. The course also included case studies and a quiz, which were very fruitful and allowed the attendants to better understand certain theoretical aspects of the modules.

Following my participation in the programme, I have been selected to deliver training sessions on exchange of information as part of the training programme of the Directorate General of Taxes in 2023. Mali also plans to register additional participants for the 2023 edition of the Train the Trainer programme, which will be assisted by me. The tax administration trusts that continued participation in the programme will contribute to the enlargement of the circle of local trainers for the perpetuation and improvement of the training activities. Finally, I plan to participate in a training session on the peer review process in order to be able to participate in future peer reviews as an assessor and therefore prepare the evaluation of Mali through the lessons learned.



Women Leaders in Tax Transparency

In 2022, a new innovative programme named Women Leaders in Tax Transparency (WLITT) was launched. The programme is a flagship initiative that aims to make a decisive contribution towards a sustainable increase of women leadership in tax transparency. It promotes increased participation of female officials in leading positions of national tax administrations and international meetings. In addition, it seeks to create a network of alumni to ensure lasting co-operation and experience sharing between women leaders across national tax administrations. The WLITT programme includes trainings, leadership and mentorship modules. It is offered with the objective of reducing gender gaps in member jurisdictions, a strategic capacity-building axis of the Secretariat.⁴

“The WLITT programme was an incredible journey for me, professionally and personally. I have strengthened my knowledge of international taxation, especially on the standard of exchange of information and transparency, as well as against base erosion and profit shifting practices. The programme was a perfect place for women to learn from and empower each other, boosting our confidence and promoting female leadership. The result was not only a professional network, but a group of friends working towards more female participation around tax transparency. We, as women leaders, are ready to make a difference and ensure that the female perspective is taken into consideration within the decision-making spheres. As the Supreme court judge Ms Ruth Ginsburg said: “Women belong in all places where decisions are being made”.

Ms Natalija Kozhovska, Advisor within the Public Revenues and Tax and Customs Policy Department, Ministry of Finance, North Macedonia



4. OECD (2020), *Capacity Building – a new strategy for the widest impact*. Global Forum Plenary Meeting, <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/Capacity-Building-Strategy.pdf>.

3. Building sustainable and inclusive capacities



BOX 18. Women Leaders in Tax Transparency 2022 programme

- February 2022: initial meeting focused on legal aspects of the EOIR standard, with mentoring sessions opened by Ms Grace Perez-Navarro, Deputy Head of the OECD Centre for Tax Policy and Administration, Patron of the 2022 programme, and by Ms Zayda Manatta, Head of the Global Forum Secretariat.
- March 2022: second meeting centred on the AEOI standard and the beneficial ownership standard with the expertise of Ms Wendy Roelandt, Advisor-General and Head of International Relations at the Federal Public Service Finance of Belgium, with the participation of Ms Maria José Garde, General Director of Taxes in the Spanish Ministry of Finances and former Chair of the Global Forum (2017-2022), and of Ms Ana Cebreiro, Senior Economist and Global Tax Program Manager at the WB.
- May 2022: third meeting focused on the practical aspects of EOIR, in particular the concept of foreseeable relevance with the expertise of Ms Miek Haller Deputy Head of the Service for Exchange of Information, Switzerland, with the participation of Ms Rowena Bethel, International Tax Information Exchange Specialist, and Ms Elizabeth Guerrero, former Vice Minister of Revenue of Costa Rica and former Chair of the Latin America initiative.
- July 2022: fourth meeting focused on the international tax agenda, with the participation of Ms Marlene Nembhard-Parker, Deputy Commission General of the Jamaican Tax Administration and Co-Chair of the Inclusive Framework on BEPS, and of Ms Huey Min Chia-Tern, Deputy Commissioner of the Inland Revenue Authority of Singapore and Chair of the Global Forum Peer Review Group.
- September 2022: fifth meeting centred on a leadership training for women, with the participation of a certified trainer.
- October 2022: final meeting of the 2022 pilot edition with a feedback session and the launch of the Women leaders in Tax Transparency Network.

Women leaders in tax transparency lunch meeting, 10 November 2022, Seville, Spain.

3. Building sustainable and inclusive capacities

The pilot programme was originally designed for 15 participants, however the strong interest and high number of qualified applicants led to an expansion to include 22 female tax professionals from 22 developing members of the Global Forum.

The programme requires participants to prepare in advance of all sessions through the reading of technical material, attending e-learning modules and preparing documents to support discussion and experience sharing. Six sessions were organised that focused on central aspects of tax transparency, such as the tax transparency standards and the broader international tax agenda, as well as leadership trainings and mentoring sessions delivered by experienced women in the tax transparency field (see Box 19). The Women leaders in tax transparency network has been formed and will continue to expand in coming years. The network will meet regularly, and constitutes a forum to discuss the upcoming tax transparency agenda as well as any challenge in the implementation of the EOI standards with the aim to empower women.

ISM network

At the 2021 Global Forum plenary meeting, the Secretariat launched an ISM network as a platform for Global Forum members to share best practices and experiences, creating a community with the ultimate goal of improving confidentiality and data safeguards frameworks. The ISM network currently has 145 nominated representatives from 58 jurisdictions – including 27 developing countries, while the members of the Expert Panel on confidentiality and data safeguards (32 members from 25 jurisdictions – including 11 developing countries) also participate in the activities of the ISM network as it promotes exchange of experience and knowhow.

The network concentrates in a single virtual location multiple resources, including discussion forums on specific topics and relevant ISM material to be shared with members. As a platform for interaction and sharing of experiences between jurisdictions, including developed and developing members, the network plays an important role in the development of confidentiality and data safeguards across all Global Forum members.

In addition, the quarterly “ISM Network Live Hour” has been launched to discuss key ISM topics. The first session took place in December 2021. Focused on the topic of vulnerability management, it was attended by 58 participants from 32 jurisdictions. In March 2022, the second edition focused on the theme “insider threat” and was attended by 95 participants from 45 jurisdictions. The third session was held in July 2022 and gathered 78 participants from 33 jurisdictions on incident management, investigation and breach reporting. The fourth ISM Network Live Hour took place in October 2022 with a focus on the secure use of personal mobile devices, gathering 35 participants from 23 jurisdictions.

“Membership of the ISM Network has been an excellent resource for the Servicio de Rentas Internas, as information security and overall IT security have become more important for our organisation to succeed. The ISM Network provides clear guidelines and allows for the exchange of experience with experts from other countries towards a more efficient ISM framework. Ecuador benefits from the ISM Network live hours, policy templates and notifications on emerging threats, which provide important tools and knowledge to our team in the pursuit of nation-wide objectives in tax collection and tax fraud prevention through IT and information security.”

Mr David Mayorga Polo, National Information Security Expert, Department of Information Security, Ecuador



3. Building sustainable and inclusive capacities

GENDER INCLUSIVENESS PERSPECTIVE

The Secretariat eagerly embraces its responsibility in being part of the solution to reduce social and economic inequalities between men and women – particularly in light of the impact that the pandemic had on pre-existing disparities. The launch of the pilot edition of the WLiTT programme and the promotion of gender balance in its activities reflect the role the Global Forum can play in the promotion of gender inclusiveness.

Gender balance is promoted in all CBO activities. In 2022, 56% of participants in attendance of training activities and seminars were women. The percentage of women was higher than men in all regions, but Africa. However, the gender gap in Africa has reduced over the past years, with 42% of female participation in 2022 compared to 40% in 2021 and 34% in 2020.

Clear progress in female participation is also witnessed in Train the Trainer programme. In its second edition in 2022, 62% of participants are female in comparison to 47% in the pilot edition of 2021.

LANGUAGE INCLUSIVENESS PERSPECTIVE

The geographical and linguistic diversity of the Global Forum members represents a challenge for capacity building. Efforts have been made in the past years to bridge the linguistic gap. In particular, the Global Forum has increased the language inclusiveness of its materials and activities to ensure that all member states are able to fully reap the benefits of Global Forum membership. This is best demonstrated by the offering of the Train the Trainer programme in Spanish for the Latin American region and in French for the African French speaking countries.

Global and regional trainings and seminars are delivered by the Global Forum staff in English, French and Spanish to allow the broader audience possible. As the training events provide knowledge and skills to officials of Global Forum members with good understanding of these languages, it is expected that trained officials will then further share the lessons with their colleagues in their native languages. The Secretariat is also using translators to allow for participation of specific countries and regions. As an example, the Last Mile training held in June and attended by 477 participants was offered in English and available through translators in Spanish, Turkish and Russian. In addition, the Global Forum continues to translate its materials and e-learning to ensure their relevance to more member countries. All toolkits and e-learning are made available in English, French and Spanish. One toolkit has also been made available in Portuguese (see Annex A).

Made of professionals from all over the world speaking several languages, the Secretariat also provides assistance where possible in the national language of the assisted jurisdiction.

4 | A collaborative effort to best support developing jurisdictions

Due to the collaborative nature of its work, the Global Forum has established strong partnerships with other development partners at global and regional level since the launch of its capacity-building programme in 2011. These partners contributed to the development of regional initiatives, the delivery of trainings, the creation of knowledge-development tools and technical assistance programmes aimed at supporting developing countries.

PARTNER ORGANISATIONS



AFRICAN DEVELOPMENT BANK GROUP
GROUPE DE LA BANQUE AFRICAINE
DE DEVELOPPEMENT

African Development
Bank Group



African Tax
Administration Forum



African Union
Commission



Asian Development
Bank



Centro Interamericano
de Administraciones
Tributarias



Cercle de réflexion
et d'échange des dirigeants
des administrations fiscales



Commonwealth Association
of Tax Administrators



Inter-American Development
Bank



International Finance
Corporation (World Bank Group)



International
Monetary Fund



Knowledge Sharing Platform¹



Pacific Islands Tax Administrators Association

Pacific Islands Tax
Administrators Association



Study Group on Asia-Pacific Tax
Administration and Research



West African Tax
Administration Forum



WORLD BANK GROUP
World Bank Group

1. The Global Forum wishes to acknowledge that it is pleased to be using The Knowledge Sharing Platform for Tax Administrations (KSPTA), a global online resource for sharing tax knowledge and expertise developed by the Canada Revenue Agency, to help manage learning events and foster digital collaboration with our members.

4. A collaborative effort to best support developing jurisdictions

EXPERTISE PROVIDED

Many member jurisdictions, including developing ones, are also contributing to the capacity-building activities through their invaluable expertise and experience. Their contribution reinforces the assistance provided by the Secretariat. In 2022, they contributed to training activities, the Women Leadership in Tax Transparency programme, assistance in cross-border tax collection, and in AEOI pilot projects. Expertise has been provided and experience shared by 36 jurisdictions.



Argentina



Armenia



Australia



Belgium



Brazil



Cameroon



China



Colombia



Costa Rica



Ecuador



France



Germany



Guatemala



Honduras



Hong Kong (China)



Hungary



India



Indonesia



Italy



Jamaica



Japan



Korea



Malaysia



Maldives



Mexico



Mongolia



New Zealand



Panama



Paraguay



Peru



Singapore



Spain



Switzerland



Tunisia



United Kingdom



United States

5 | Development partners

The scope and impact of the CBO programmes and activities rely on the generous funding provided by development partners. In line with newly-developed programmes and the ambitious objectives of the Secretariat over the upcoming years, a multi-donor proposal for 2023-2027 has been developed to fund its future operations.

FINANCIAL CONTRIBUTIONS

The capacity-building programme of the Secretariat is funded by voluntary contributions and grants. These financial contributions are critical to the short and long-term support provided to developing jurisdictions. The continuous support and trust of donors are key to the success and impactful capacity-building programme delivered by the Global Forum.

Financial contributions from:



European Union



France



Germany



Japan



Ministry of Foreign Affairs

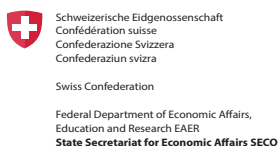
Netherlands



Norway



Senegal



Switzerland



United Kingdom

“ Let me thank the Global Forum for its leadership on transparency and cross-border co-operation to fight tax evasion and avoidance. In today's highly digitalised and globalised world, abusive tax practices transcend physical borders. International co-operation is critical. With its membership of 165 jurisdictions, the Global Forum does exactly this. It sets the ground for successful cross-border tax investigations, it gives countries better tools to prevent tax evasion and avoidance. It provides powerful means for improving domestic revenue mobilisations and fairness of tax systems. **”**

Ms Jutta Urpilainen, Commissioner for International Partnerships, European Commission



5. Development partners

A NEW MULTI-DONOR PROPOSAL FOR 2023-2027

While significant progress has been achieved by developing countries in implementing the tax transparency standards, there is still much work to be done. In particular, the successful implementation and use of the tax transparency standards by a growing number of developing jurisdictions increase the demand of support. The Secretariat is striving to continuously improve the allocation of its resources to meet the ever-increasing demand for support in a context of constrained resources. However, the current funding gap for the next years would not allow it to provide the level of assistance needed by developing jurisdictions. The Secretariat is therefore pursuing its fund-raising efforts and it is hoped that the financial support for this critical activity will be renewed.

To that end, the Secretariat has prepared a multi-donor proposal for 2023-2027 to mobilise tax revenues in developing jurisdictions through tax transparency and co-operation. In 2023-2027, the Global Forum's capacity building programme aims at continuing its foundational work helping developing members implement the EOIR standard, which provides a baseline for EOI for tax purposes. With more and more developing jurisdictions seeking to implement the AEOI standard, the demand will continue to grow in this area (including on ISM) and the programme would help them implement this powerful tax compliance tool. The programme could also further reinforce its focus on the effective use of EOI tools and other forms of international administrative co-operation, such as the effective use of treaty-exchanged data and its wider use in law enforcement efforts to combat financial crimes and IFFs, and the assistance in the cross-border collection of taxes. This would help ensure that the revenue-raising potential of tax transparency and EOI is fully utilised by developing jurisdictions. In addition, continued technical assistance for the development of EOI capacities in developing jurisdictions is central to the developments of foundations related to international tax co-operation and the implementation of international good practices in the efforts to tackle tax evasion and avoidance.

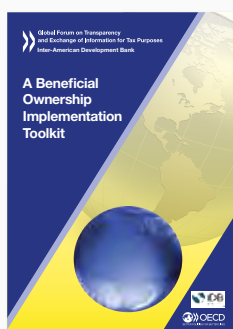


Annex A.

Global Forum's development knowledge tools

PUBLICLY AVAILABLE MATERIALS

Transparency and exchange of information



OECD and IDB (2019), *A Beneficial Ownership Implementation Toolkit*, available online at:

English: www.oecd.org/tax/transparency/beneficial-ownership-toolkit.pdf

French: www.oecd.org/tax/transparency/documents/manuel-beneficiaire-effectif.pdf

Spanish: www.oecd.org/tax/transparency/documents/Manual_sobre_beneficiarios_finales_es.pdf



OECD and IDB (2021), *Building Effective Beneficial Ownership Frameworks - A joint Global Forum and IDB Toolkit*, available online at:

English: www.oecd.org/tax/transparency/documents/effective-beneficial-ownership-frameworks-toolkit_en.pdf

French: www.oecd.org/fr/fiscalite/transparence/documents/effective-beneficial-ownership-frameworks-toolkit_fr.pdf

Spanish: www.oecd.org/tax/transparency/documents/effective-beneficial-ownership-frameworks-toolkit_es.pdf

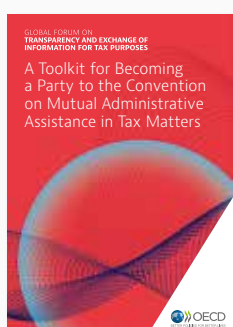


OECD (2021), *Toolkit for the Implementation of the Standard for Automatic Exchange of Financial Account Information*, available online at:

English: www.oecd.org/tax/transparency/documents/aeoi-implementation-toolkit_en.pdf

French: www.oecd.org/fr/fiscalite/transparence/documents/aeoi-implementation-toolkit_fr.pdf

Spanish: www.oecd.org/tax/transparency/documents/aeoi-implementation-toolkit_es.pdf



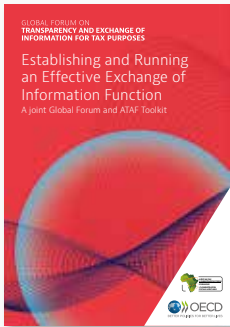
OECD (2020), *A Toolkit for Becoming a Party to the Convention on Mutual Administrative Assistance in Tax Matters*, available online at:

English: www.oecd.org/tax/transparency/documents/MAAC-toolkit_en.pdf

French: www.oecd.org/tax/transparency/documents/MAAC-toolkit_fr.pdf

Spanish: www.oecd.org/tax/transparency/documents/MAAC-toolkit_es.pdf

Exchange of information guides

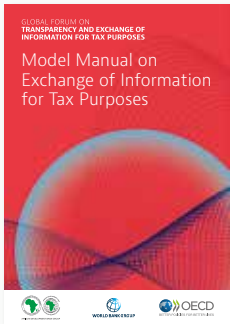


OECD (2020), *Establishing and Running an Effective Exchange of Information Function - A joint Global Forum and ATAF Toolkit*, available online at:

English: www.oecd.org/tax/transparency/documents/EOI-Unit-toolkit_en.pdf

French: www.oecd.org/fr/fiscalite/transparence/documents/EOI-Unit-toolkit_fr.pdf

Spanish: www.oecd.org/tax/transparency/documents/EOI-Unit-toolkit_es.pdf



OECD (2021), *Model Manual on Exchange of Information for Tax Purposes*, available online at

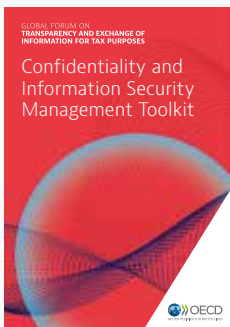
English: www.oecd.org/tax/transparency/documents/EOI-manual.pdf

French: www.oecd.org/tax/transparency/documents/EOI-manual_fr.pdf

Portuguese: www.oecd.org/tax/transparency/documents/EOI-manual_pt.pdf

Spanish: www.oecd.org/tax/transparency/documents/EOI-manual_es.pdf

Information security management



OECD (2020), *Confidentiality and Information Security Management Toolkit*, available online at:

English: www.oecd.org/tax/transparency/documents/confidentiality-ism-toolkit_en.pdf

French: www.oecd.org/fr/fiscalite/transparence/documents/confidentiality-ism-toolkit_fr.pdf

Spanish: www.oecd.org/tax/transparency/documents/confidentiality-ism-toolkit_es.pdf



OECD (2012), *Keeping it Safe - Joint OECD/Global Forum Guide on the Protection of Confidentiality of Information Exchanged for Tax Purposes*,
www.oecd.org/tax/transparency/documents/global-forum-keeping-it-safe.pdf

DOCUMENTS AVAILABLE TO TAX AUTHORITIES UPON REQUEST

Transparency and exchange of information

- Framework for the wider use of treaty-exchanged information in Latin America (2022) (English and Spanish)

Automatic exchange of financial account information

- Model legislation based on the “copy out” approach (2022) (English and French)
- Model administrative compliance strategy (2022) (English, French and Spanish)

Exchange of information tools

- Tracking tool for exchange of information and its glossary (2021) (English, French and Spanish)
- Impact assessment form for exchange of information (2021) (English, French and Spanish)
- Convention on Mutual Administrative Assistance in Tax Matters – Synoptic table by country (English)

Information security management

- Guidance and terms of reference for an information security officer and information security governance structure (2021) (English and French)
- Overall information security policy template (2021) (English and French)
- Acceptable use policy template (2021) (English and French)
- Bring Your Own Device policy template (2021) (English and French)
- Remote access policy template (2021) (English and French)
- Recommendations on information security aspects of remote working arrangements (2022) (English and French)
- Vulnerability management policy template (2022) (English and French)
- Model Information Security Risk Management Framework (with risk register template) (2022) (English and French)
- Confidentiality self-assessment tool for non-tax authorities (wider use project) (2022) (English and Spanish)
- Guidance for the design and development of a solution for automatic exchange of information (2022) (English and French)

See: www.oecd.org/tax/transparency/documents/key-publications-and-documents.htm#CBO

GLOBAL FORUM E-LEARNING COURSES

The Global Forum’s e-learning courses are available on the Knowledge Sharing Platform for Tax Administrations (KSP_{TA}).

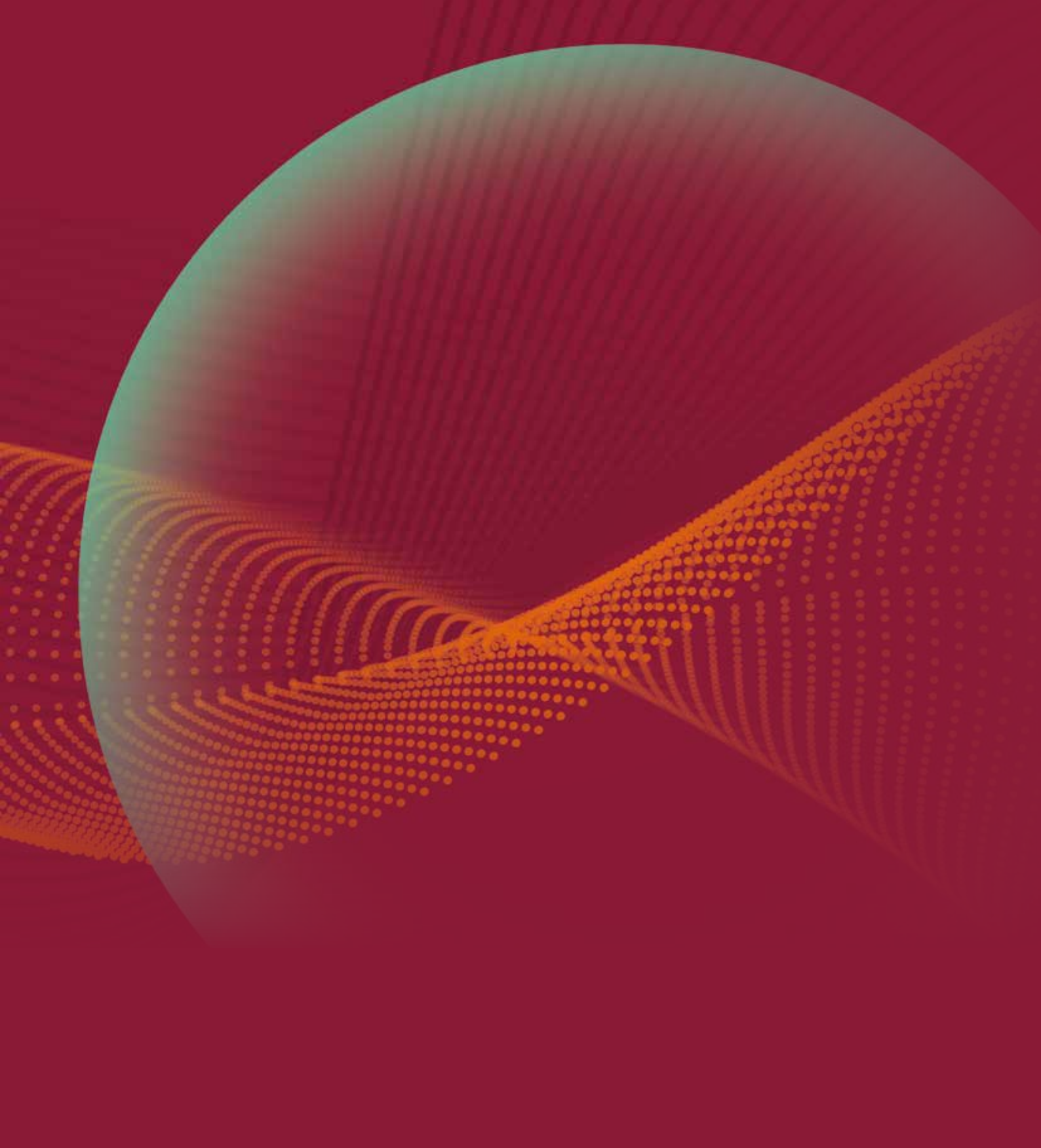
- Global Forum: Exchange of Information as a Tool to Combat Tax Evasion (2019) - available in English, French and Spanish
- Beneficial Ownership, with the Asian Development Bank (2020) - available in English, French and Spanish
- Exchange of Information on Request (2020) - available in English, French and Spanish
- Confidentiality and data safeguards assessment process (2021) - available in English, French and Spanish
- Confidentiality and data safeguards requirements (2021) - available in English, French and Spanish
- Automatic Exchange of Information (2022) - available in English; French and Spanish
- Understanding Information Security Management Framework (2022) - available in English (French and Spanish to follow shortly)

More information is available at www.oecd.org/tax/transparency/resources/global-forum-e-learning.htm.

Annex B.

2022 activities report

| Activities | 2022 |
|--|-------------|
| Awareness raising activities | |
| High-level stakeholder events | 6 |
| Ongoing regional initiatives | 4 |
| Regional initiative events | 9 |
| Publication of progress reports and strategic reports | 3 |
| Number of regional and global events attended | 10 |
| High-level meetings with decision-makers and high-level officials | 93 |
| Development knowledge tools | |
| Development of toolkits, templates, guidance and other tools (including versions) | 28 |
| Countries provided with Global Forum's tools | 82 |
| Production of e-learning courses (including versions) | 4 |
| Officials having taken e-learning courses | 3 207 |
| Training events | |
| Regional / global training events | 19 |
| Jurisdiction-specific training events | 20 |
| Officials trained (excluding the Train the Trainer and Women Leaders in Tax Transparency programmes) | 4 562 |
| Technical assistance | |
| Jurisdictions receiving technical assistance (including developing jurisdictions) | 97 (76) |
| Induction programme | 38 |
| Tailored assistance | 54 |
| Pre-membership assistance | 5 |
| Technical assistance reports | 130 |
| Technical assistance meetings (including virtual) | 320 (263) |
| Technical assistance missions | 64 |
| Working group meetings | 8 |
| Working documents produced | 7 |
| Specific programmes | |
| Train the Trainer programmes | 4 |
| Number of participants (number of jurisdictions) | 69 (35) |
| Local training events organised (officials trained locally) | 105 (3 562) |
| By the 2021 cohort of local trainers | 43 (1 375) |
| By the 2022 cohort of local trainers | 62 (2 187) |
| Women Leaders in Tax Transparency programme (number of participants) | 1 (22) |
| Information Security Management Live Hours | 4 |



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