

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

Global Forum's multilingual capacity-building knowledge tools

February 2024



BACKGROUND

The geographical and linguistic diversity of the 171 members of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) 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 jurisdictions are able to fully reap the benefits of tax transparency. This is best demonstrated by the offering of Train the Trainer programmes in Spanish for the Latin American region, and in French for French-speaking African countries, in addition to programmes in English.

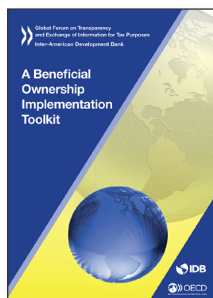
Global and regional trainings and seminars are delivered by the Global Forum staff in English, French and Spanish to encourage the broadest possible audience. As the training events provide knowledge and skills to officials with good understanding of these languages, it is expected that trained officials will then further share the lessons with their colleagues in their native languages. **The Global Forum Secretariat is also working with interpreters to allow for participation of specific countries and regions.** In addition, the Global Forum continues to translate its materials and e-learning courses to ensure their relevance to more jurisdictions.

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

Contact us at gftaxcooperation@oecd.org for more information.

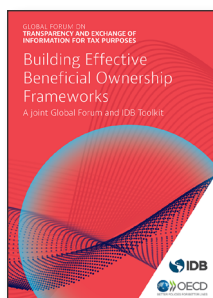
PUBLICLY AVAILABLE GUIDANCES 1/2

Transparency and exchange of information



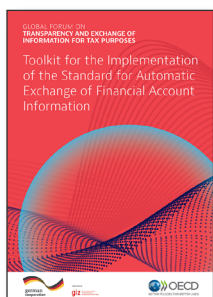
OECD and IDB (2019), *A Beneficial Ownership Implementation Toolkit*

- 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](http://www.oecd.org/tax/transparency/documents/manual_sobre_beneficiarios_finales_es.pdf)



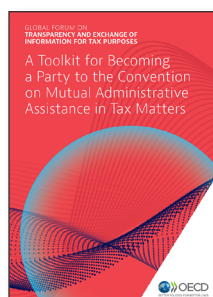
OECD and IDB (2021), *Building Effective Beneficial Ownership Frameworks - A joint Global Forum and IDB Toolkit*

- 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
- Arabic: www.oecd.org/tax/transparency/documents/effective-beneficial-ownership-frameworks-toolkit_ar.pdf



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

- 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
- Arabic: www.oecd.org/tax/transparency/documents/aeoi-implementation-toolkit_ar.pdf

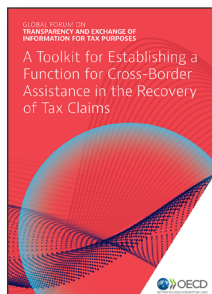


OECD (2020), *A Toolkit for Becoming a Party to the Convention on Mutual Administrative Assistance in Tax Matters*

- 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

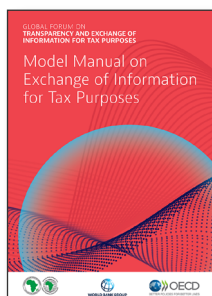
PUBLICLY AVAILABLE GUIDANCES 2/2

Exchange of information guides



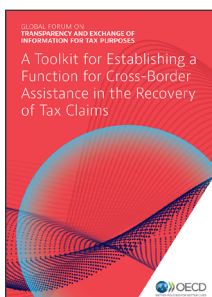
OECD (2020), *Establishing and Running an Effective Exchange of Information Function - A joint Global Forum and ATAF Toolkit*

- 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
- Arabic: www.oecd.org/tax/transparency/documents/eoi-unit-toolkit_ar.pdf



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

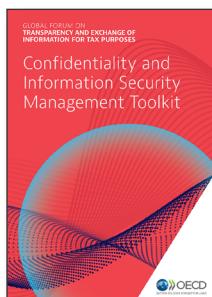
- English: www.oecd.org/tax/transparency/documents/eoi-manual.pdf
- French: www.oecd.org/tax/transparency/documents/eoi-manual_fr.pdf
- Portuguese: www.oecd.org/tax/transparency/documents/eoi-manual_pt.pdf
- Spanish: www.oecd.org/tax/transparency/documents/eoi-manual_es.pdf
- Arabic: www.oecd.org/tax/transparency/documents/eoi-manual_ar.pdf



OECD (2023), *A Toolkit for Establishing a Function for Cross-Border Assistance in the Recovery of Tax Claims*

- English: www.oecd.org/tax/transparency/documents/a-toolkit-for-establishing-a-function-for-cross-border-assistance-in-the-recovery-of-tax-claims.pdf
- French: www.oecd.org/fr/fiscalite/transparence/documents/boite-a-outils-pour-la-mise-en-place-d-une-fonction-d-assistance-transfrontaliere-au-recouvrement-des-creances-fiscales.pdf
- Spanish: www.oecd.org/tax/transparency/documents/manual-para-establecer-una-funcion-de-asistencia-transfronteriza-para-el-cobro-de-deudas-tributarias.pdf

Information security management



OECD (2020), *Confidentiality and Information Security Management Toolkit*

- 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*

- English: www.oecd.org/ctp/exchange-of-tax-information/keeping-it-safe-report.pdf

DOCUMENTS AVAILABLE TO TAX AUTHORITIES UPON REQUEST

The following documents are **available to tax authorities upon request**. For more information, or to receive any document listed below, please contact us at gftaxcooperation@oecd.org.

**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)
- CRS Notifications Tracking tool and its glossary (2022) (English, French and Spanish)
- Methodology for implementation of the risk-based approach to administrative compliance – Risk matrix (2023) (English, French and Spanish)
- Model Manual for CRS Compliance Audits (2024) (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 & French)
- Overall information security policy template (2021) (English, French and Spanish)
- Acceptable use policy template (2021) (English, French and Spanish)
- Bring Your Own Device policy template (2021) (English, French and Spanish)
- Remote access policy template (2021) (English, French and Spanish)
- Recommendations on information security aspects of remote working arrangements (2022) (English, French and Spanish)
- Vulnerability management policy template (2022) (English, French and Spanish)
- Model Information Security Risk Management Framework (with risk register template) (2022) (English, French and Spanish)
- 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, French and Spanish)
- Guidance on implementation of a secure perimeter for AEOI purposes (2023) (English, French and Spanish)
- Information Classification and Handling Policy Template (2023) (English, French and Spanish)

E-LEARNING COURSES



The Global Forum Secretariat regularly develops new e-learning courses and virtual classes offering tax officials the necessary training to tackle today's most pressing challenges in international taxation. These tools are **offered free of charge**. They are available via the Knowledge Sharing Platform for Tax Administrations (KSP_{TA}) platform and are **permanently open to all tax officials or members of other government agencies**. You can register whenever you want and complete them at your own pace.



Global Forum: Exchange of Information as a Tool to Combat Tax Evasion (2019)

» [access the course in English, French or Spanish](#)



Beneficial Ownership, with the Asian Development Bank (2020)

» [access the course in English, French or Spanish](#)



Exchange of Information on Request (2020)

» [access the course in English, French or Spanish](#)



Confidentiality and data safeguards assessment process (2021)

» [access the course in English, French or Spanish](#)



Confidentiality and data safeguards requirements (2021)

» [access the course in English, French or Spanish](#)



Automatic Exchange of Information (2022)

» [access the course in English, French or Spanish](#)



Understanding Information Security Management Framework (2022)

» [access the course in English](#) (French and Spanish available soon)



Introduction to the Common Transmission System (CTS) (2023)

» [access the course in English](#) (French and Spanish available soon)

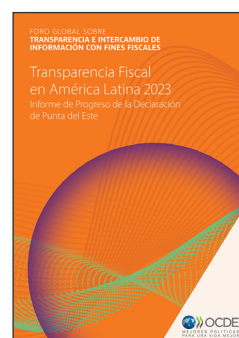
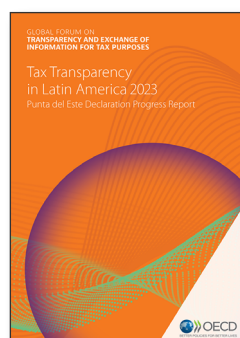
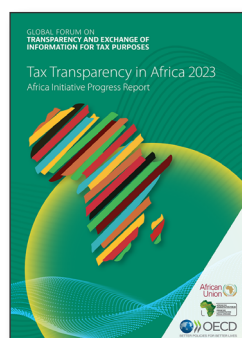
PUBLIC REPORTS AVAILABLE IN MULTIPLE LANGUAGES

A number of Global Forum public reports are available in two or more languages.
Click the individual covers to access the reports.

2023 Global Forum Annual Report

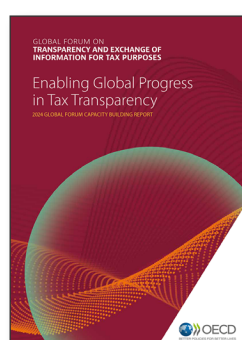


Tax Transparency in Asia 2023



Tax Transparency in Africa 2023 (left)

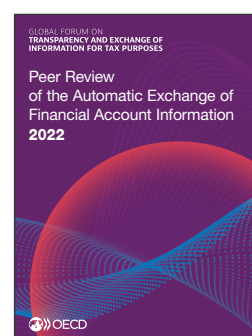
Tax Transparency in Latin America 2023 (right)



2024 Global Forum Capacity Building Report

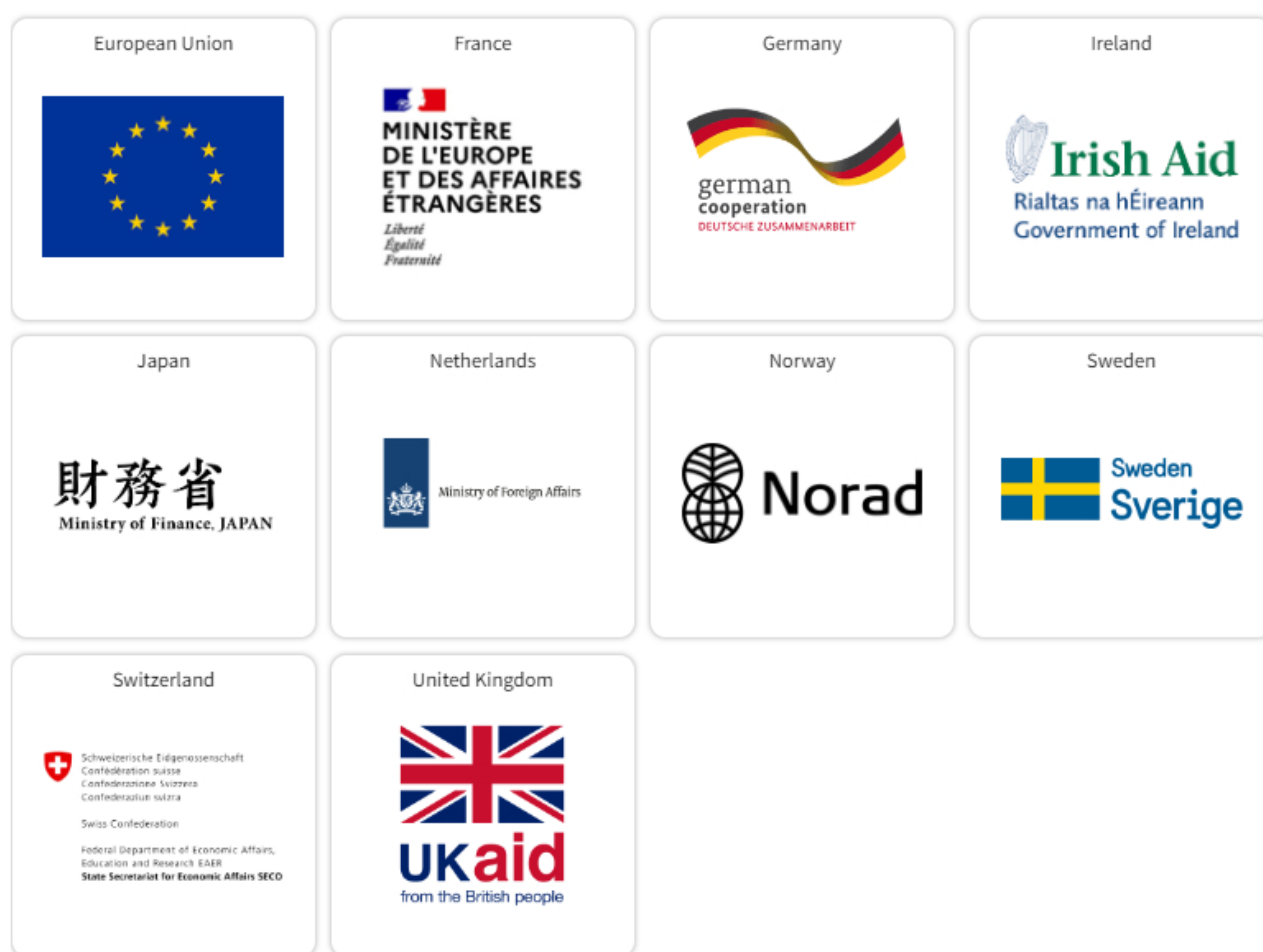
Peer Reviews on the Exchange of Information on Request: Morocco 2022 and Gabon 2022 (bottom left and centre)

Peer Review of the Automatic Exchange of Financial Account Information 2022 (bottom right)



DONORS

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.





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