

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

Train the Trainer

Building a sustainable EOI capacity
within tax administrations in Asia

2022 Programme

BACKGROUND

The Global Forum Secretariat's capacity-building activities support the global implementation of the two international standards on transparency and exchange of information (EOI): exchange of information on request (EOIR) and automatic exchange of financial account information (AEOI). **Our work empowers jurisdictions in the fight against tax evasion and other illicit financial flows to ultimately enhance their domestic resource mobilisation.**

Since 2011, the Global Forum Secretariat has organised 316 events and [22 000 tax officials have been trained](#), including in the context of the COVID-19 pandemic during which the Global Forum Secretariat has developed new methods and resources such as the virtual training format.

Building upon its extensive experience, the Secretariat launched the new "Train the Trainer" (TtT) global training programme in 2021. The 2021 pilot was launched under the umbrella of the [Africa Initiative](#) to build an EOI legacy within African tax administrations, and 34 officials from 17 African countries participated. Initial results were very encouraging, with 26 local trainings held in 13 countries and attended by nearly 900 tax officials. **The Global Forum Secretariat is offering three new TtT programmes in 2022 for African countries, Asian countries and Latin American countries.**

OBJECTIVE

Through the training of officials from national tax administrations, **the TtT programme seeks to create and support a highly skilled network of trainers who will effectively localise and multiply the acquired knowledge and skills domestically, in effect creating a sustainable capacity within tax administrations.** Designed to assist participating jurisdictions in providing local training on EOI to tax auditors and investigators, the project is devised to build the capacity of national administrations to effectively use EOI instruments in their day-to-day work.



The main objective is to sustain the EOI capability within tax administrations. The ultimate goal is that EOI is effectively used to tackle tax evasion and avoidance in order to mobilise domestic revenues and assist governments in their fight against other illicit financial flows.

CONTENT

As part of the TtT programme, the Global Forum Secretariat will:

- enhance, systemise and update the knowledge of the future trainers
- help the participants to strengthen their soft skills in delivering trainings in EOI to their colleagues, including in a virtual format
- provide a customisable pack of slides, handouts and other relevant training materials, including sound case studies
- support the trainers in localising and understanding the training materials, and preparing and running their first two local trainings
- create an ongoing support and a network of trainers to provide feedback and share experience.

In substance, the TtT programme is designed to **help participating jurisdictions deliver trainings to tax auditors and investigators domestically with the objective of enhancing their awareness about the existing modes of cross-border administrative assistance in tax matters, in particular EOIR, and boosting their ability to use such instruments effectively in their day-to-day work.**

Trainers will be able to deliver a high-quality training covering:

- forms of administrative cooperation between tax authorities
- fundamentals of transparency and EOI, various forms of EOI and the key features of the EOIR standard
- international agreements enabling EOI, including the Convention on Mutual Administrative Assistance in Tax Matters (MAAC)
- when and how to use EOIR, including insights regarding the type of information which is typically requested, such as legal and beneficial ownership, based on the experience of over 100 jurisdictions peer reviewed by the Global Forum
- drafting a successful EOI request, including understanding the concept of foreseeable relevance
- best practices in utilising EOI to tackle tax evasion
- role of the EOI function and building a culture of EOI across the tax administration.

NOMINATION PROCESS

- Up to 15 participating jurisdictions will be selected for the programme in Asia.
- Nominations are accepted from the Competent Authorities of the jurisdictions which fulfil the following requirements: (i) the jurisdiction is member of the Global Forum; (ii) the jurisdiction has a wide network of EOI relationship in force (in particular the MAAC); (iii) the jurisdiction has a minimum EOI infrastructure in place.
- Nominations are made through a specific form prepared by the Global Forum Secretariat and attached to the call for nomination.
- Two participants per jurisdiction (including at least one female) need to be nominated.
- Participants should be public officials with experience in EOI and/or tax investigations or both.
- Participants should have a good command of English.



By nominating participants for this one-year training programme, **the Competent Authority formally commits to the following:**

- The nominated officials will be given enough time to effectively prepare and participate in the programme.
- The nominated officials will attend the programme in full.
- The nominated officials will run at least two local training sessions for tax auditors, investigators and other relevant officials in the second semester of 2022, either physically or remotely.
- The relevant departments of the tax administration, including the human resources and the training/skill development department, will coordinate their efforts and resources to ensure an effective and timely delivery of the local trainings.

ORGANISATION

The TtT programme will be organised virtually in the form of videoconference meetings. The trainings and other events will be interactive, including presentations, discussions and interactive pools, and therefore participants will need a stable internet connection to participate effectively.

Practical connection details will be sent to the selected participants together with other relevant information.

KEY FEATURES AND RESPONSIBILITIES

Prepare	Develop	Deploy	Stabilise
Future trainers			
<ul style="list-style-type: none"> ▶ Attend training sessions to enhance, systemise and update their EOI knowledge ▶ Playback the course content to the training team to enhance their soft skills 	<ul style="list-style-type: none"> ▶ Read, understand and adapt the training materials, provided by the Global Forum, for their jurisdiction ▶ Provide local examples to be customised into anonymised case studies 	<ul style="list-style-type: none"> ▶ Deliver at least two local trainings, physically and/or remotely by end 2022 ▶ Ensure the evaluation of their local trainings ▶ Seek support from the Global Forum Secretariat as needed 	<ul style="list-style-type: none"> ▶ Provide detailed feedback to the Global Forum Secretariat ▶ Identify further training needs ▶ Participate in the Global Forum's Network of Trainers
Global Forum Secretariat			
<ul style="list-style-type: none"> ▶ Train the trainers in delivering substantive knowledge training ▶ Enhance the soft skills of future trainers and share "know how" training tips ▶ Provide customisable training materials 	<ul style="list-style-type: none"> ▶ Prepare the training materials, share them with the future trainers and help them to navigate through and understand their content ▶ Help future trainers develop customised case studies ▶ Provide detailed feedback on the Playback session 	<ul style="list-style-type: none"> ▶ Provide a contact point support to the future trainers ▶ Participate in the first local training sessions (remotely) ▶ Provide post-training evaluation resource to new trainers for their local trainings 	<ul style="list-style-type: none"> ▶ Engage in the post-training evaluation ▶ Deliver certificates to trainers ▶ Provide continuous support to the trainers ▶ Moderate the network of trainers with an online platform for discussion, experience sharing and cross-co-operation

TRAIN THE TRAINER TIMELINE (2022)

- **STEP 1: I know that I am a future trainer**
Tax administrations in the targeted regions identify and nominate their candidates
March 2022
- **STEP 2: I am familiar with the overall EOI framework**
Future trainers engage in foundational e-learning courses and become familiar with the general EOI training framework
March 2022
- **STEP 3: I refresh and systemise my knowledge**
Future trainers engage in the TtT initial classroom
April 2022
- **STEP 4: I read and customise classroom material**
Future trainers read, understand and adapt the training materials
May 2022
- **STEP 5: I know how to address a class**
Future trainers engage in the TtT playback / Soft skills training
June 2022
- **STEP 6: I know how to train and test my skills**
New trainers deliver at least two local trainings in their respective jurisdictions
by the end of 2022
- **STEP 7: I know how to stabilise and sustain my training skills and expertise**
New trainers share feedback and experience during a feedback meeting and join the TtT network to continue to collaborate with other trainers, including through cross-co-operation
December 2022



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