

The OECD Centre for Tax Policy and Administration is pleased to invite you to participate in its Tax and Development Day, following the Inclusive Framework Plenary.

**29 January 2021 • 12.30 -16.30 CET**

	Room 1	Room 2	Room 3
<b>Time</b>	<a href="#">Link to register to the sessions in Room 1</a>	<a href="#">Link to register to the sessions in Room 2</a>	<a href="#">Link to register to the sessions in Room 3</a>
<b>12.30-13.30</b>	BEPS and the extractive industries: the impact of the new ATAF, IGF and OECD technical assistance work	Capacity development for fighting tax and crime	E-learning and virtual training on tax in the Covid-19 era and beyond
<b>13.30-14.30</b>	Building harmonised Revenue Statistics to support domestic resource mobilisation	How can digitalisation support efficient tax administration?	Update on the work of the Platform for Collaboration on Tax (PCT)
<b>14.30-15.30</b>	VAT: assisting developing countries in taxing digital trade	Next steps for Tax Inspectors Without Borders (TIWB)	Taxpayer education: an integral component for tax morale
<b>15.30-16.30</b>	Domestic Resource Mobilisation to Support Health Financing	BEPS implementation: changing capacity development needs to meet the challenges of the post COVID era	Promoting transparency of tax exemptions for aid funded goods and services

The event will provide an update on some of the Centre’s practical initiatives to **strengthen tax capacity** and improve tax policy and compliance in developing countries

All sessions are open to **Inclusive Framework delegates** as well as **other stakeholders** and will take place **virtually, through Zoom**.

In order to register, please refer to the **schedule** and click on the links below each room. Each participant may register to multiple sessions and may change rooms after each 1-hour session if they wish to.

Please note that **French interpretation** will be made available.



For more information:

 <http://oe.cd/IFmeeting2021>

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**BEPS and the extractive industries: the impact of the new ATAF, IGF and OECD technical assistance work – Room 1 – 12h30-13h30**

This session will discuss how the OECD, African Tax Administration Forum (ATAF) and the Intergovernmental Forum on Mining, Metals and Sustainable Development (IGF) are helping developing countries tackle tax avoidance in the mining sector. A diagnosis will be presented on the fundamental obstacles resource rich developing countries face in getting a fair share of taxation returns from extractive projects. This will be followed by discussion of a practical framework on how to address these challenges, with testimonials from Mongolia and Zambia – two partners of the ‘Deep-Dive’ programme. Finally, the session will discuss goals and plans for 2021 and beyond.

**Building harmonised Revenue Statistics to support domestic resource mobilisation – Room 1 – 13h30-14h30**

This session will feature a presentation of the *Global Revenue Statistics* initiative, which produces high-quality, harmonised statistics on public revenues in 110 countries in Africa, Asia-Pacific, Latin America and the Caribbean (LAC), and the OECD. Senior officials from the OECD, participating countries and partner organisations will discuss how this initiative supports developing countries to produce and use harmonised statistics to inform tax policy reforms and domestic revenue mobilisation efforts.

**VAT: Assisting developing countries in taxing digital trade – Room 1 – 14h30-15h30**

This session will focus on the capacity-building activities by the OECD and its partners to enhance the operation of Value Added Taxes (VAT) in developing economies. A priority of this work is to support reform to ensure that VAT is collected on rapidly increasing e-commerce sales. These sales often remain untaxed in developing economies, whose VAT systems are often not ready to address the e-commerce challenge. The further surge in online shopping following the COVID-19 outbreak has made VAT reform in this context even more critical. This session will discuss the delivery of Regional VAT Digital Toolkits (for LAC; South-East Asia; and Africa), and present updates on other capacity-building and training initiatives on VAT design and administration. The OECD’s partners in VAT capacity building will share their views and experiences.

**Domestic resource mobilisation to support health financing – Room 1 – 15h30-16h30**

The COVID-19 pandemic has increased attention on the need for effective, sustainable, health financing. This session will present recent OECD work, in collaboration with the Global Fund, to strengthen the role and design of taxes to finance health systems, looking at the role of both health taxes, and general tax reforms. The session will also look at the role of the informal economy, a crucial issue in many countries for both financing and access to compulsory health insurance schemes.

**Capacity development for fighting tax crimes – Room 2 – 12h30-13h30**

This session will discuss the development efforts on policy-setting and capacity building led by the OECD Task Force on Tax Crimes and Other Crimes (TFTC). After an introduction by the TFTC Secretariat, three speakers will discuss their first-hand experience employing these tools in their daily work. Argentina will share their impressions on the impact of the OECD International Academies for Tax and Financial Crime Investigators in LAC, followed by Uganda, who will discuss the positive effects of the “Tax Inspectors without Borders – Criminal Investigations” programme in Uganda’s fight against tax crimes. Finally, Coventry University, UK will explain how the TFTC’s 10 Global Principles for Fighting Tax Crime have become the standard in other initiatives to enhance work against illicit financial flows.

**How can digitalisation support efficient tax administration? – Room 2 – 13h30-14h30**

This session will explore what support and guidance would be useful for tax administrators in developing countries who are considering digitalisation projects, building on the work of the OECD’s Forum on Tax Administration. The OECD Secretariat will deliver a presentation, followed by a panel discussion with representatives from Kenya, Indonesia and the African Tax Administration Forum (ATAF).

**Next steps for Tax Inspectors Without Borders – Room 2 – 14h30-15h30**

Tax Inspectors Without Borders (TIWB) is a joint initiative of the OECD and UNDP, launched in 2015 to support developing countries in addressing tax avoidance by multinational enterprises (MNEs) through a unique "learning by doing" approach. Despite the COVID-19 crisis, TIWB stakeholders have continued delivering programmes while adapting to global travel restrictions. The initiative is now capitalising on its successful model to extend capacity building beyond auditing MNEs to new pilot programmes focused on criminal tax investigations, effective use of automatic exchange of information, tax and natural resource contracts, and tax and the environment.

**BEPS implementation: Changing capacity development needs to meet the challenges of the post COVID era – Room 2 – 15h30-16h30**

This session will present the OECD's experience in delivering capacity-building support on BEPS issues in developing countries. Participants from Brazil, Ghana, Honduras, Mongolia and Tunisia will share their experience and set out how the COVID-19 era is shaping new tax revenue priorities and how capacity development needs may change.

**E-learning and virtual training on tax in the COVID-19 era and beyond – Room 3 – 12h30-13h30**

This session will discuss the challenges and opportunities that COVID-19 has brought to tax capacity building. A presentation from Spain on the virtual training of tax officials will be followed by an overview of the OECD online capacity development offer on international tax matters. Training activities and tools available under the OECD Global Relations Programme on Tax (GRP) will be presented, with a focus on e-learning and virtual courses. Country representatives and other stakeholders will have an opportunity to provide inputs and feedback, including through interactive polls, which will help inform the GRP activities in the future.

**Update on the work of the Platform for Collaboration on Tax (PCT) – Room 3 – 13h30-14h30**

The Platform for Collaboration on Tax (PCT), a joint initiative of the IMF, OECD, UN, and the WBG, fosters collective action for stronger tax systems in developing and emerging countries. In this session, the PCT will present key updates and highlights from its work in 2020 including technical toolkits, outreach events and PCT resources. The presentation will also provide insights into the PCT's work program in 2021.

**Taxpayer education: An integral component of tax morale – Room 3 – 14h30-15h30**

The OECD's 2019 report on tax morale highlighted the role for taxpayer education to improve tax morale. While most countries have taxpayer education initiatives, there has been limited analysis of these programmes. To help address this gap, the OECD has surveyed over 50 countries gathering details on over 140 initiatives. This session will provide preliminary analysis of this unique dataset, outlining the various types of initiatives identified, and the best practices to increase impact. The session will also feature a presentation on one of the initiatives, the Accounting and Tax Support Centre, which operates in multiple countries across Latin America.

**Promoting transparency of tax exemptions for aid funded goods and services – Room 3 – 15h30-16h30**

The Addis Ababa Action Agenda commits countries to 'consider not requesting tax exemptions on goods and services delivered as government-to-government aid'. This session will look at why such exemptions are an issue, how increasing transparency can help countries implement their Addis commitments, and the role the OECD will play in supporting transparency. The UN will also present guidelines recently developed to support countries considering and negotiating agreements on the tax treatment of government-to-government aid.