

Tax intermediaries study

Working Paper 1: How the study team¹ is working

This is the first in a series of draft working papers written by the tax intermediaries study team. It has been written for the purposes of the study and has not been endorsed in advance by the Forum on Tax Administration (FTA) which established the study. It therefore does not necessarily reflect the views of the FTA.

The [Forum on Tax Administration](#) (FTA) announced the tax intermediaries study in the [Seoul Declaration](#) issued in September 2006 following its meeting in Seoul, Korea. The [terms of reference, which we strongly encourage interested parties to read](#), were announced in January 2007.

The study team has been consulting informally with stakeholders in the FTA member and observer countries that participated in Seoul. These stakeholders are the revenue bodies of those countries, tax intermediaries, and business and other taxpayers.

From these preliminary discussions, the study team has begun developing a series of working papers to explore relevant issues. These working papers will be made available through the OECD in order to encourage and facilitate full consultation.

The first of these working papers, now available, are:

- Working Paper 1: How the study team is working.
- Working Paper 2: A draft framework for the study team's report.

Further working papers will be made available later in the year.

These working papers have not been endorsed in advance by the FTA which established the study and should not necessarily be taken as reflecting the views of FTA participating countries.

The study team has invited revenue bodies in the FTA countries involved in the study to hold national consultations with tax intermediaries and taxpayers, to allow a wide range of views to be taken into account in the study. FTA countries will be making their own arrangements on how to take forward these discussions.

¹ The study team consists of the United Kingdom and the OECD Secretariat assisted by senior representatives from Australia, Canada, Chile, France, Ireland, Mexico, South Africa, Spain, and the United States

The study team will bring these views together, following which it will arrange at least one more round of consultations with stakeholders.

The study team is due to report its findings to the FTA by the end of 2007. The FTA will consider the report at its next meeting in January 2008, following which it is likely to issue a public statement.

Stakeholders who have views on these papers or other aspects of the intermediaries study should contact their national revenue body for details of the consultation process. In case of communication difficulty, the study team will be happy to advise. Contacts are:

HMRC:

- *Chris Davidson*, (tel. + 44 20 7147 2583)
- *Lisa Wise* (tel. + 44 20 7147 0241) or
- *Simon Lake* (simon.lake@hmrc.gsi.gov.uk)

OECD:

- *Richard Highfield* (tel. + 33 1 45 24 94 63)

**OECD intermediaries study team
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