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The OECD is a unique forum for developed and developing countries, and economies in transition to work together to address the economic, social and environmental challenges of globalisation, and benefit from its opportunities. The OECD is also at the forefront of efforts to understand and help governments to create tax systems which raise the revenues needed by governments in a fair and efficient manner. It provides a setting where governments can compare policy experiences, seek answers to common problems, identify good practices and work to co-ordinate domestic and international policies.

Achieving a stronger, fairer and cleaner world economy depends on strengthening co-operation between OECD countries and countries outside the OECD borders. In the tax area, the OECD’s Committee on Fiscal Affairs (CFA) is the global leader in developing principles, standards and guidelines. The global relevance and effectiveness of these guidelines depends on their value to all countries and it is therefore critical that non-OECD economies’ (NOEs) are engaged in this work.

Recognising the importance of this wider dialogue, the OECD’s approach has increasingly been to maximise the opportunities for NOEs to be important contributors to core OECD work and processes, as well as users of standards, guidelines and information on OECD best practices.

As Co-Chairs of the Advisory Group for Co-operation with Non-OECD Economies we are proud to share and be part of this evolution. The objectives of the Advisory Group are to:
• deepen the interaction between countries on tax issues, and in particular provide a forum for consultation on OECD instruments, standards and guidelines under review or in the process of development;
• broaden country interaction in the context of the wider debate on the role of taxation for development;
• provide a forum for countries not in the OECD to directly influence the management, delivery and future direction of the OECD’s Global Relations activities;
• review, evaluate and improve the programme of co-operation with NOEs, encompassing around 75 events annually, from the perspective of partner countries that are directly engaged in the operation of the programme.

We were both inspired by the 2011 meeting of the Advisory Group, which was generously hosted by Zambia on 28-30 March. Senior delegates from 26 countries (17 partner countries and 9 from the OECD), as well as representatives from the African Tax Administration Forum (ATAF), the Centro Interamericano de Administraciones Tributarias (CIAT) and the Southern Africa Development Community (SADC) discussed the political and practical aspects of adopting internationally developed norms and standards, stressing the vital importance of international co-operation (including the OECD’s Global Relations Programme) and of regional approaches to increase the tax capacity that is needed for sustained development.
This Annual Report includes an overview of the Global Relations Programme comprising an illustrative guide to its coverage in 2010 and sets out what the programme will cover in 2011. In 2010, 2,000 government officials benefited from an interactive dialogue on key tax issues in our 73 events held world-wide. The Global Relations programme, as confirmed by the Independent Evaluation Service’s report below, is successfully responding to emerging global issues to foster policy and experience sharing within and beyond OECD borders.

Tax and Inequality also features through a discussion of the current work of the International Tax Dialogue (ITD) and a preview of the next major ITD Conference in India in December 2011. Finally, and five years away from the Millennium Development Goals target, it is important to spotlight progress on how domestic resource mobilisation can provide a platform for development. The multi-stakeholder informal Task Force on Tax and Development hosted by the OECD is committed to responding effectively to developing country needs, embracing the active participation of developing countries, as well as NGOs and business to work together to build more effective and fairer tax systems.

Through this report, we hope that users of and stakeholders in the Global Relations Programme can have a better insight into the activities and issues that are being developed, as well as the outcomes that are being achieved, through global co-operation in taxation.

Finally, the Global Relations Programme is not possible without the generous financial and in-kind support of OECD member countries; the five OECD Multilateral Tax Centres for enhancing the Programme dialogue on a regional basis; the many partner countries that host events stretching the programmes’ boundaries beyond what the programme could otherwise reach; and finally, the tax officials themselves who through their willingness to share experiences and learn from each other make the programme a true partnership for the improvement of global standards and implementation of good practices.
2. Overview of Global Relations Programme

The OECD aims to promote sound, sustainable growth and poverty reduction through global sharing of OECD principles and values. In the policy and tax administration arena, the work of the Committee on Fiscal Affairs (CFA) has contributed to establishing the OECD as one of the recognised leaders in the development of standards and guidelines encouraging co-operation in international tax matters.

The Global Relations Programme, overseen by the CFA’s Board for Co-operation with Non-OECD Economies, is designed to fulfill the wider mandate of encouraging global economic development and to helping non-OECD Economies to see how they can adapt OECD’s instruments, standards and guidelines to their needs. The Programme envisages an active participation of non-OECD economies and promotes a climate that encourages mutual assistance between member countries and non-OECD economies.

Recognising the role of taxation in promoting sustainable development and contributing to successful state building, the Global Relations Programme is becoming increasingly focused on development objectives and increasingly integrated into tax capacity building initiatives recommended by the OECD hosted Task Force on Tax and Development.

2.1. What does the Programme offer?

The Programme provides a mechanism for all interested countries to share experiences and develop solutions to emerging challenges in tax policy and administration. This is achieved through the delivery of 70+ demand-driven events per year, focused on the needs of participating countries and addressing issues of particular relevance to them.

Policy dialogue and experience sharing is at the core of the Programme’s methodology. These take place in a multilateral setting where participants share their respective country experiences, the problems faced and solutions adopted, mainly through real case study analysis. Facilitated by panels of serving government specialists from participating countries, the dialogue builds on the expertise of the CFA in tax treaties, transfer pricing, international tax avoidance and evasion, exchange of information, tax administration and other key areas.

1. See Section V for a comprehensive overview of the Task Force’s work.
2. Overview of Global Relations Programme

Global Programme: Global Influence

Global Relations events have been the catalyst for countries to adopt new rules and new approaches in their taxation of cross-border transactions.

- An event in Kenya, for example, provided the platform for East African countries to work together on the implementation of their transfer pricing rules on a regional basis. We are now working with them following Global Relations events and discussions on this topic in the drafting of their guidance.
- China, Indonesia, Malaysia, Russia and Thailand are among the countries that have introduced an Advanced Pricing Agreement (APA) Programme.

OECD work benefits from the input provided by participating countries.

- Participants at events last year, for example, identified specific practical issues faced by developing counties in implementing their transfer pricing rules in accordance with internationally developed standards. They also discussed proposals for addressing these. These issues were fed directly into the tax and development work programme.
- The OECD Model Tax Convention on Income and on Capital now includes positions of 31 NOEs confirming their acceptance of most interpretations of the relevant Commentary of the Model.

The focus on problem solving in events allows participating country officials to apply knowledge gained directly into cases on their desks and ensure effective exercise of tax administration functions.

- For example, the new advanced Auditing Multinational Enterprises event is centred on an extended case study that mirrors the complex technical issues and practical challenges encountered in the auditing of a large multinational enterprise. Case studies such as this, that include extensive role play, allow participants to share and experience practical approaches to auditing complex transactions, building practical skills and confidence, and have a direct impact in ensuring that the right amount of tax under the relevant legal provisions is collected by the tax authority.

Over the last two decades the Global Relations events have contributed to raise awareness and understanding of key international issues, promoting a globally coherent approach.

- The OECD Model Tax Convention is the basis on which approximately 3 500 of the existing tax treaties have been negotiated, including treaties between NOEs.
- Participating NOEs follow the arm’s length principle in their transfer pricing legislation practices using the guidance provided by the OECD Transfer Pricing Guidelines.

2.2. Highlights of OECD-Multilateral Tax Centres

About 30% of Global Relations events are held at the OECD’s five Multilateral Tax Centres (MTC) administered in partnership with Austria, Hungary, Korea, Mexico and Turkey. These centres serve as an effective interaction mechanism by exploring regional interlocutors, absorbing region-specific demands and feeding these into the OECD.
<table>
<thead>
<tr>
<th>MTC II</th>
<th>Started</th>
<th>Total weeks of Events to end 2010</th>
<th>Tax Officials Participating to end 2010</th>
<th>Participating Countries to end 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria (Vienna)</td>
<td>1992</td>
<td>133</td>
<td>2000</td>
<td>Armenia, Australia, Azerbaijan, Belguim, Botswana, Brazil, Bulgaria, Chad, Chile, China, Croatia, Cyprus (II), Czech Republic, Congo (DRC), Denmark, Estonia, Finland, Gambia, Germany, Ghana, Hungary, Indonesia, Israel, Ivory Coast, Japan, Jordan, Kenya, Kosovo, Latvia, Lithuania, Madagascar, Mauritania, Mauritius, Morocco, Namibia, Nepal, Netherlands, Nigeria, Pakistan, Romania, Russia, Saudi Arabia, Serbia, Sierra Leone, Slovak Republic, Slovenia, South Africa, Spain, Swaziland, Switzerland, Syria, Tajikistan, Ukraine</td>
</tr>
<tr>
<td>Hungary (Budapest)</td>
<td>1992</td>
<td>110</td>
<td>710</td>
<td>Albania, Armenia, Bangladesh, Bulgaria, Brazil, Croatia, China, Cyprus (II), Czech Republic, Estonia, Ghana, Hungary, Israel, Indonesia, Kosovo, Latvia, Lithuania, Nepal, Pakistan, Romania, Russia, Saudi Arabia, Serbia, Slovakia, Slovenia, South Africa, Ukraine</td>
</tr>
<tr>
<td>Korea (Seoul)</td>
<td>1997</td>
<td>71</td>
<td>1786</td>
<td>Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, Chinese Taipei, Hong Kong, China, India, Indonesia, Laos, Malaysia, Mongolia, Nepal, Pakistan, Papua New Guinea, Philippines, Russia, Singapore, Sri Lanka, Solomon Islands, Thailand, Vietnam</td>
</tr>
<tr>
<td>Mexico (Mexico City)</td>
<td>2004</td>
<td>31</td>
<td>500</td>
<td>Argentina, Barbados, Belize, Bolivia, Brazil, Colombia, Costa Rica, Chile, Dominican Rep., Ecuador, El Salvador, Guatemala, Jamaica, Mexico, Morocco, Nicaragua, Pakistan, Panama, Paraguay, Peru, Trinidad and Tobago, Venezuela, Uruguay</td>
</tr>
<tr>
<td>Turkey (Ankara)</td>
<td>1993</td>
<td>141</td>
<td>3689</td>
<td>Albania, Armenia, Azerbaijan, Bangladesh, Belarus, Bosnia, Bulgaria, Cambodia, Cameroon, China, Croatia, Czech Republic, Egypt, Estonia, Georgia, Hungary, India, Indonesia, Jordan, Kazakhstan, Kosovo, Kuwait, Kyrgyzstan, Latvia, Lithuania, Macedonia, Malta, Mongolia, Moldova, Montenegro, Morocco, Pakistan, Poland, Romania, Russia, Saudi Arabia, Sierra Leone, Slovak Republic, Slovenia, South Africa, Sudan, Syria, Tajikistan, Tunisia, Turkmenistan, Ukraine, United Kingdom, Uzbekistan, Vietnam</td>
</tr>
</tbody>
</table>

II. Information provided by MTC’s during the 2011 meeting of the Advisory Group for Co-operation with Non-OECD Economies, 28-30 March, Livingstone, Zambia.

III. The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

IV. Idem.
2. Overview of Global Relations Programme

2.3. Programme Partnerships

Other Global Relations events are hosted by partner countries in Africa, Europe, Asia, Middle East and Latin America, generally in collaboration with regional organisations. These partnerships are aimed at co-ordinating and undertaking joint technical co-operation on taxation issues and sharing information to avoid duplication of effort, building on each other’s work. The OECD has a close working relationship with:

- African Tax Administration Forum (ATAF)
- Asian Development Bank (ADB)
- Centre de Rencontre et d’Études des Dirigeants des Administrations Fiscales (CREDAF)
- Commonwealth Association of Tax Administration (CATA)
- Inter-American Centre of Tax Administration (CIAT)
- International Seminar on Taxation (ISTAX)
- Intra-European Organisation of Tax Administrations (IOTA)
- Southern African Development Community (SADC)
- Study Group on Asian Tax Administration and Research (SGATAR)

Exchange of Information event jointly organised by ATAF and the OECD hosted by the Botswana Unified Revenue Service (BIRS), November 2010
In addition the Global Relations Programme cooperates with the UK Department for International Development (DFID), the Norwegian Agency for Development Co-operation (Norad), the United States Agency for International Development (USAID), as well as the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).

2.4. How to participate in the Programme?

Participation in programme events is by invitation following nomination by country representatives. Tax officials from any country interested in taking part of the global debate on international taxation issues offered by the Programme are welcomed.

To do so:

1) Contact your OECD country representative or if you do not know who your representative is, contact the Global Relations Secretariat (www.oecd.org/tax/globalrelations).

2) We will notify you regarding availability of places for particular events.

3) Upon nomination, you will receive all relevant material for the event.
### 3. 2010 Programme at a Glance

#### 3.1. 2010 Global Relations Events by Topic and Region

<table>
<thead>
<tr>
<th>Region</th>
<th>Topics</th>
<th>Number</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AFRICA</strong></td>
<td>Tax Treaty Issues</td>
<td>1</td>
<td>13</td>
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<td>(working with African Tax</td>
<td>Transfer Pricing Guidelines</td>
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<td>Administration Forum)</td>
<td>Advanced Transfer Pricing</td>
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<tr>
<td></td>
<td>Transfer Pricing -Intangibles</td>
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<tr>
<td></td>
<td>Exchange of Information</td>
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<tr>
<td></td>
<td>Auditing MNEs</td>
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<tr>
<td></td>
<td>Auditing SMEs</td>
<td>1</td>
<td></td>
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<tr>
<td></td>
<td>Tax Administration</td>
<td>2</td>
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<td><strong>LATIN AMERICA AND</strong></td>
<td>Tax Treaty Issues</td>
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<td><strong>THE CARIBBEAN</strong></td>
<td>Transfer Pricing Guidelines</td>
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<td>(including events held</td>
<td>Taxation of Non-Residents</td>
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<td>Brazil and in collaboration</td>
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<tr>
<td>with CIAT)</td>
<td>Tax Policy Modelling</td>
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<td>Tax Treaty Issues</td>
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<td>Transfer Pricing Guidelines</td>
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<td>Taxation of Non-Residents</td>
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<td></td>
<td>Taxation of Financial Instruments</td>
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<td>Exchange of Information</td>
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<td>Auditing SME</td>
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<td>Tax Administration</td>
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<td>5</td>
<td>14</td>
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<td>(including events held</td>
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<td>Ankara and Budapest, as well</td>
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<tr>
<td>as in Russia)</td>
<td>International Tax Avoidance</td>
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<td></td>
<td>Tax Policy Analysis</td>
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<td><strong>ASEAN</strong></td>
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<td>in collaboration with IOTA)</td>
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<td>Auditing SME</td>
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<td><strong>ASIA</strong></td>
<td>Tax Treaty Issues</td>
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<td>20</td>
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<td>the OECD MTC in Korea,</td>
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<td>India and China)</td>
<td>Exchange of Information</td>
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<td>International Tax Avoidance</td>
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<td>Tax Policy Analysis</td>
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<td>Income Tax</td>
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<td>VAT Compliance</td>
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<td>Tax Administration</td>
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</tbody>
</table>
3.2. 2010 Programme Highlights

- 73 events
- Covering 17 different topics on international taxation
- Attended by 2,000 tax officials
- Participation of more than 125 countries
- Hosted by 24 different countries
- Facilitated by experts from 25 different countries
### 3.3. Contributing Partners

<table>
<thead>
<tr>
<th>Countries providing Cash Contributions</th>
<th>Countries Hosting Events</th>
<th>Countries Hosting Centres</th>
<th>Countries Providing Experts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>Botswana</td>
<td>Austria</td>
<td>Australia</td>
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<td>UK</td>
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<td>USA</td>
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</tbody>
</table>
3.4. Programme Developments in 2010/2011

A number of innovations were incorporated into the Global Relations Programme in 2010/2011, including the introduction of a new event on Islamic Finance which was held in Malaysia. In the future, we will aim to hold an annual event on this topic alternating between Malaysia and the MENA region.

The first meeting of the Latin America and Caribbean (LAC) Tax Policy Forum was held in September 2010 in Panama City addressing the role of the tax system in reducing income inequality and promoting social cohesion. Attended by representatives of the Ministries of Finance and/or Tax Administrations of 14 Latin American and Caribbean countries, and international organisations, such as CIAT, ECLAC, Getulio Vargas Foundation of Brazil, IADB, ICEFI of Guatemala (Central American Institute for Fiscal Studies), IEF of Spain (Spanish Institute for Fiscal Studies), IMF, France’s ADETEF, USAID, and several OECD country representatives, this meeting constituted an important milestone under the LAC-OECD Fiscal Initiative which aims to encourage regional dialogue among senior tax policy officials of LAC countries, and strengthen capacity for tax policy analysis, to help inform policy decision-making.

In response to the urgent need to assist developing countries in their efforts to mobilise resources domestically, the 2010 meeting of the Advisory Group for Co-operation with NOEs and three 2010 Global Relations events on transfer pricing held in Asia, Latin America and Africa served as consultation platforms on developing countries’ needs on this topic. These were fed into the work plan of the Task Force on Tax and DevelopmentV.

V. See Section V for a comprehensive overview of the Task Force’s work.
3.4. Programme Developments in 2010/2011

India and the OECD agreed to launch a three-year High Level Programme on tax policy and administration starting in 2011 focused on High Level Multilateral Policy Dialogue in Delhi and reinforced by Technical Seminars in Nagpur. The first high level event, scheduled for June 2011 is focused on adapting tax systems and international tax rules to the new global environment, including transfer pricing.

In the regional distribution of events, the extended ASEAN programme will continue, combined with a renewed commitment to Africa (11 events in total) through enhanced co-operation with ATAF and SADC, as well as other regional programmes including MENA and LAC.
3.5. Evaluation of the 2010 Global Relations Programme

The Independent Evaluation Service (Canada)

To ensure events of the Global Relations Programme operate at a consistently high standard and are responsive to the needs of participating countries, programme events are subject to evaluation by the experts and participants based on survey instruments developed by the OECD and the Independent Evaluation Service (IES) administered by the Canada Revenue Agency.

The IES provides objective third-party written evaluations of the tax policy and tax administration events that comprise the OECD’s annual Global Relations Programme comprising individual event reports and an annual evaluation report to the OECD. The latter is shared with the Advisory Group for Co-operation with Non-OECD Economies (AGNOE) and the Board for Cooperation with Non-OECD Economies (BCNOE) which reports on the achievements and strategic direction of the programme to the CFA.

The 2010 Global Relations Programme consisted of 73 primarily multilateral events covering a broad range of tax policy and administrations topics. Of these, 51 events were evaluated by the IES falling into 3 main categories: I) events held at OECD Multilateral Tax Centres; II) events held in specific countries Brazil, Russia, India, Indonesia, China and South Africa (BRIICS); and III) regional events held in Latin America, Africa, Southeast Asia, organised jointly with regional organisations.

One of the key strengths of the programme remains its adaptability to meet the changing needs of participating countries, to design new events to respond to emerging global trends and issues, and to implement new methodologies to increase event effectiveness. The global scope of the programme was clearly demonstrated by the number of different countries that hosted events (24), provided experts (25) and sent participants (88).

VI. 73 events were held in 2010 as part of the overall programme, 22 of which were joint events and were not directly evaluated by the IES.
The following 89 countries sent participants to one or more events in 2010:

<table>
<thead>
<tr>
<th>Region</th>
<th>Countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa</td>
<td>Botswana, D.R. Congo, Ethiopia, Gambia, Ghana, Kenya, Lesotho, Malawi, Morocco, Sierra Leone, South Africa, Swaziland, Tanzania, Uganda, Zambia</td>
</tr>
<tr>
<td>Americas</td>
<td>Argentina, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, Guatemala, Jamaica, Mexico, Panama, Paraguay, Peru, Uruguay, Venezuela</td>
</tr>
<tr>
<td>Asia/Oceania</td>
<td>Afghanistan, Armenia, Australia, Azerbaijan, Bahrain, Bangladesh, Bhutan, Brunei, Cambodia, China, Fiji, Georgia, Hong Kong, China, India, Indonesia, Israel, Japan, Kazakhstan, Korea, Laos, Malaysia, Mongolia, Myanmar, Nepal, Oman, Pakistan, Palestine, Papua New Guinea, Philippines, Saudi Arabia, Singapore, Sri Lanka, Taiwan, Tajikistan, Thailand, Timor Leste, Tuvalu, Vietnam</td>
</tr>
<tr>
<td>Europe</td>
<td>Albania, Belarus, Bulgaria, Croatia, Cyprus, Czech Republic, Estonia, Hungary, Kosovo, Latvia, Lithuania, Romania, Russian Federation, Slovak Republic, Slovenia, Turkey, Ukraine</td>
</tr>
</tbody>
</table>

**The 2010 Programme in a nutshell**

- 1,340 participants attended the **51 evaluated events** (2,000 tax officials attended the 73 events actually delivered).
- Overall, 85% of participants rated the level of difficulty of their event as ideal, including four events that were rated as ideal by 100% of participants and an additional 15 events that were rated at 90% or higher. Average participant satisfaction at all events was **4.7 out of 5**.
• A key element in the success of the events is their relevance based on the ability of event leaders to be flexible in terms of topic and approach both before and during the events, and to review and revise syllabuses and event materials on an ongoing basis in order to effectively meet participants’ needs. The syllabuses and content of a number of events in 2010 were either significantly revised from previous events, or entirely new material was developed in response to specific learning needs stated by host countries and participants.

• Participants found the use of local case studies to be a key element in the success of most events, especially those prepared by participants (often based on real life examples) and solved with the help of the event leader, experts and dialogue among participants.

• Participant satisfaction with the applicability and value of the knowledge gained at Global Relations events averaged 4.2 out of 5. Perhaps most significantly, numerous participants stated that they intended to use what they learned to develop and implement new legislation.

• Participant satisfaction with the sharing of experiences at events averaged 4.7 out of 5. Participants felt that most events provided them with ample opportunity to share their experiences and points of view with their peers as well as with event leaders and experts.

• Most frequently requested future topics were Transfer Pricing, Tax Treaties and Auditing MNEs. Some participants, looking for further depth on particular issues, proposed that future events either be lengthened to two weeks, or reduced in scope, in order to cover some or all of the topics in greater detail.

• The average number of participants at each event was 26. Group size varied considerably, from nine participants to 90. Approximately two-thirds of all events had between 20 and 40 participants. Statistical evaluation indicates a slight correlation, between group size and event effectiveness, with groups of 20-40 participants generally being the most effective.
OECD countries were primarily responsible for programme delivery – 121 expert serving officials from 25 countries were used in 2010. The number of experts from NOEs increased in 2010 as experts from India, Malaysia and South Africa facilitated events. In addition three experts from the private sector participated in events in 2010, and an expert was provided by CIAT. The strength and dedication of the event leaders and experts was one of the main reasons behind the success of the 2010 programme.

### Effectiveness of Events by Group Size

<table>
<thead>
<tr>
<th>Group Size</th>
<th>Number of Events</th>
<th>Overall Satisfaction with Event (out of 5)</th>
<th>Usefulness of Exchanging Information with Peers (out of 5)</th>
<th>Perceived Knowledge Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 20</td>
<td>14</td>
<td>4.45</td>
<td>4.47</td>
<td>27%</td>
</tr>
<tr>
<td>20-40</td>
<td>31</td>
<td>4.86</td>
<td>4.66</td>
<td>29%</td>
</tr>
<tr>
<td>More than 40</td>
<td>6</td>
<td>4.58</td>
<td>4.56</td>
<td>30%</td>
</tr>
</tbody>
</table>

- OECD countries were primarily responsible for programme delivery – 121 expert serving officials from 25 countries were used in 2010. The number of experts from NOEs increased in 2010 as experts from India, Malaysia and South Africa facilitated events. In addition three experts from the private sector participated in events in 2010, and an expert was provided by CIAT. The strength and dedication of the event leaders and experts was one of the main reasons behind the success of the 2010 programme.

<table>
<thead>
<tr>
<th>Country</th>
<th># of Experts Provided</th>
<th>Country</th>
<th># of Experts Provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>6</td>
<td>Malaysia</td>
<td>3</td>
</tr>
<tr>
<td>Austria</td>
<td>8</td>
<td>Mexico</td>
<td>8</td>
</tr>
<tr>
<td>Belgium</td>
<td>5</td>
<td>Netherlands</td>
<td>10</td>
</tr>
<tr>
<td>Canada</td>
<td>8</td>
<td>New Zealand</td>
<td>2</td>
</tr>
<tr>
<td>Chile</td>
<td>1</td>
<td>Norway</td>
<td>4</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>1</td>
<td>South Africa</td>
<td>3</td>
</tr>
<tr>
<td>Denmark</td>
<td>6</td>
<td>Spain</td>
<td>6</td>
</tr>
<tr>
<td>Finland</td>
<td>1</td>
<td>Sweden</td>
<td>4</td>
</tr>
<tr>
<td>France</td>
<td>1</td>
<td>Turkey</td>
<td>9</td>
</tr>
<tr>
<td>Germany</td>
<td>5</td>
<td>UK</td>
<td>13</td>
</tr>
<tr>
<td>Hungary</td>
<td>1</td>
<td>USA</td>
<td>10</td>
</tr>
<tr>
<td>India</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Italy</td>
<td>3</td>
<td>CIAT</td>
<td>1</td>
</tr>
<tr>
<td>Japan</td>
<td>4</td>
<td>OECD Secretariat</td>
<td>87</td>
</tr>
</tbody>
</table>
The IES identified the following best practices used in 2010 by event leaders and planners, as well as some recommendations based on the comments and suggestions of event leaders, facilitators and participants:

<table>
<thead>
<tr>
<th>Best Practices</th>
<th>Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pre-Event Administration</strong></td>
<td>• Liaise with country experts to discuss logistical details (confirmation of anticipated costs, who pays what, etc.).</td>
</tr>
<tr>
<td>• Selecting and screening participants was effective. This increased benefits by ensuring that the participants had the prerequisite level of knowledge and were able to communicate fluently in the language of instruction.</td>
<td>• Ensure the availability of English-speaking staff members during events.</td>
</tr>
<tr>
<td>• Distributing material in advance to participants through the secure Internet websites.</td>
<td></td>
</tr>
<tr>
<td><strong>Content and Methodology</strong></td>
<td>• Tailoring syllabuses to meet the specific needs of participants and revising existing content for specific events, developing entirely new content and materials, and adapting existing syllabuses and materials in response to specific needs and questions while events were in progress.</td>
</tr>
<tr>
<td>• Tailoring syllabuses to meet the specific needs of participants and revising existing content for specific events, developing entirely new content and materials, and adapting existing syllabuses and materials in response to specific needs and questions while events were in progress.</td>
<td>• Decrease the overall scope of events when dealing with highly complex topics, or when anticipating attendance by relatively inexperienced participants, to allow greater focus on specific topics of greater complexity and/or of particular interest to participants.</td>
</tr>
<tr>
<td>• Increasing the diversity of event topics presented in 2010 (e.g. Transfer Pricing Dispute Resolution, Risk Management and Taxpayer Service, Islamic Finance, etc.) allowed greater focus on specific, timely issues that were of relevance to participating countries.</td>
<td>• Consider making it a standard practice during or prior to events to provide participants with access to key OECD documents such as the Model Tax Convention and Transfer Pricing Guidelines, and links to relevant OECD websites such as the Tax Treaties and International Tax Dialogue (ITD) sites.</td>
</tr>
<tr>
<td><strong>Facilitators</strong></td>
<td>• Selecting highly knowledgeable and experienced event leaders and experts.</td>
</tr>
<tr>
<td>• Selecting highly knowledgeable and experienced event leaders and experts.</td>
<td></td>
</tr>
<tr>
<td>• Inviting NOE experts at a number of events provided a greater spectrum of experiences and country practices to draw upon. In some cases, this also helped to bridge the perceived knowledge and capacity gap between experts from OECD-member countries and participants from NOEs.</td>
<td></td>
</tr>
</tbody>
</table>
3.5. Evaluation of the 2010 Global Relations Programme

The ongoing adaptability of the Global Relations Programme has been material to its continued usefulness. The development of new events and material in response to identified global issues as well as participant demands has helped ensure that the programme is a relevant and dynamic means by which the OECD is able to engage with NOEs in order to share guidelines and the practices and experiences of member-countries, as well as exchange experiences with NOEs to enable them to build robust, effective tax systems.

The Independent Evaluation Service Team
Left to right: Rose Jarawan, Mark Condrod and Emma Coffin.
## 3.6. OECD and Partner Voluntary Contributions to the 2010 Global Relations Programme

<table>
<thead>
<tr>
<th>Country</th>
<th>Cash (EUR)</th>
<th>Costs of tax centres</th>
<th>In-Kind</th>
<th>Experts provided:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Estimated cost of travel/per diem and time in Euros¹</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Secondees</td>
<td>In weeks</td>
</tr>
<tr>
<td>Australia</td>
<td>102 500</td>
<td></td>
<td>6</td>
<td>36 610</td>
</tr>
<tr>
<td>Austria</td>
<td>205 441</td>
<td></td>
<td>8</td>
<td>25 680</td>
</tr>
<tr>
<td>Belgium</td>
<td>5</td>
<td>30 625</td>
<td></td>
<td>30 625</td>
</tr>
<tr>
<td>Canada</td>
<td>8</td>
<td>60 180</td>
<td></td>
<td>60 180</td>
</tr>
<tr>
<td>Chile</td>
<td>1</td>
<td>3 785</td>
<td></td>
<td>3 785</td>
</tr>
<tr>
<td>Czech Rep.</td>
<td>1</td>
<td>7 785</td>
<td></td>
<td>7 785</td>
</tr>
<tr>
<td>Denmark</td>
<td>6</td>
<td>27 710</td>
<td></td>
<td>27 710</td>
</tr>
<tr>
<td>Finland</td>
<td>1</td>
<td>5 085</td>
<td></td>
<td>5 085</td>
</tr>
<tr>
<td>France</td>
<td>1</td>
<td>7 085</td>
<td></td>
<td>7 085</td>
</tr>
<tr>
<td>Germany</td>
<td>18 918</td>
<td>5</td>
<td>29 825</td>
<td>48 743</td>
</tr>
<tr>
<td>Hungary</td>
<td>34 667</td>
<td>1</td>
<td>3 085</td>
<td>37 752</td>
</tr>
<tr>
<td>India</td>
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<td>6 085</td>
<td></td>
<td>6 085</td>
</tr>
<tr>
<td>Italy</td>
<td>25 000</td>
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<td>3</td>
<td>13 755</td>
</tr>
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<td>Japan</td>
<td>1 006 889</td>
<td></td>
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<td>20 740</td>
</tr>
<tr>
<td>Korea</td>
<td>94 784</td>
<td>331 809</td>
<td>0</td>
<td>426 593</td>
</tr>
<tr>
<td>Malaysia</td>
<td>3</td>
<td>9 255</td>
<td></td>
<td>9 255</td>
</tr>
<tr>
<td>Mexico</td>
<td>119 083</td>
<td></td>
<td>8</td>
<td>33 580</td>
</tr>
<tr>
<td>Netherlands</td>
<td>45 000</td>
<td>206 080</td>
<td>8</td>
<td>45 980</td>
</tr>
<tr>
<td>New Zealand</td>
<td>2</td>
<td>12 570</td>
<td></td>
<td>12 570</td>
</tr>
<tr>
<td>Norway</td>
<td>3</td>
<td>21 255</td>
<td></td>
<td>21 255</td>
</tr>
<tr>
<td>South Africa</td>
<td>3</td>
<td>10 755</td>
<td></td>
<td>10 755</td>
</tr>
<tr>
<td>Spain</td>
<td>303 997</td>
<td></td>
<td>6</td>
<td>45 510</td>
</tr>
<tr>
<td>Sweden</td>
<td>4</td>
<td>25 340</td>
<td></td>
<td>25 340</td>
</tr>
<tr>
<td>Switzerland</td>
<td>1</td>
<td>7 785</td>
<td></td>
<td>7 785</td>
</tr>
<tr>
<td>Turkey</td>
<td>95 595</td>
<td>236 356</td>
<td>105 567</td>
<td>472 283</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>18 701</td>
<td>13</td>
<td>79 205</td>
<td>97 906</td>
</tr>
<tr>
<td>United States</td>
<td>9</td>
<td>63 665</td>
<td></td>
<td>63 665</td>
</tr>
<tr>
<td>OECD</td>
<td>1 308 490</td>
<td></td>
<td></td>
<td>1 308 490</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>3 002 255</strong></td>
<td><strong>927 356</strong></td>
<td><strong>349 266</strong></td>
<td><strong>120</strong></td>
</tr>
</tbody>
</table>

### Note

¹ Estimate cost of the time spent by experts, their travel and respective per diems (if applicable).

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4. Tax and Inequality: The International Tax Dialogue

“Anyone who doubts the importance of tax for spurring growth and development should look no further than Africa… Taxation affects citizens whether they are taxpayers or not. The way taxes are raised has an impact on the economically active – the employed, corporations, small business, traders and consumers. For them the raising of taxes is about economic cost, the quality of service they receive as the providers of revenue and about the social benefits they receive as citizens. The way taxes are spent also has an impact on the lives of citizens. Where the expenditure is seen to bring tangible benefits, providing means for the state to govern, to pursue policies and provide for the social and economic needs of its people, it also plays a role in fostering legitimacy and responsiveness.”


Globalisation and greater integration have allowed emerging economies to move to a higher and more sustainable growth path, with often impressive results in terms of economic growth, social development and poverty reduction. Strong macroeconomic performance and economic growth also generates additional tax revenue to be used on social expenditures. Nonetheless, questions arise when the benefits of stronger growth are reflected in significant increases in income inequality and relatively little alleviation of poverty, thus generating social tensions.
The primary tool for government interventions to address income inequalities is public expenditure. Beyond that, governments may also seek to address inequality through taxation, by:

- making their national tax systems progressive, taxing a higher proportion of the income/wealth of high income/high wealth citizens;
- targeting taxes raised in ways which are seen as restoring “fairness”, such as making the polluter pay;
- raising taxes in a way which addresses market failures which disadvantage small or start-up businesses.

But for taxation to be used as a tool for social and economic engineering presupposes a tax base which is adequate for this task, and a degree of compliance which means that policy choices favouring redistribution are carried through in practice.

For developing countries, taxation plays a key role in financing poverty alleviation, promoting financial inclusion, and in general, enhancing economic and social development (including building successful states and improving accountability between citizens and the state). However, tax systems in developing countries tend to be particularly stressed, given the difficulties in establishing a sufficient tax base to achieve income redistribution, and the difficulties in enforcing compliance in the light of the comparative lack of development of a culture of tax compliance and of national state infrastructures, including tax administrations. Expenditure measures therefore tend to carry an even larger part of the burden of promoting equality/cohesion in developing countries than in developed countries, but they are harder to implement successfully.
In this context, to what extent does taxation contribute to income inequality? Moreover, to what extent can taxation be seen as part of the solution to income inequality?

These questions, and more broadly the role of tax systems in the redistribution of economic resources will be addressed during the next International Tax Dialogue (ITD) Global Conference on “Taxation and Inequality” in India on 7-9 December 2011.

The ITD is a well established forum for regular exchange of information and good practice on tax matters among national tax officials, international organisations, and a range of other key stakeholders. It is also a focal point for the collection and sharing of information on bilateral and multilateral technical assistance activities in relation to tax policy and administration.
As a collaborative arrangement, the ITD is made up of the EC, IDB, IMF, OECD, UK-DFID and World Bank Group. The ITD decided in January 2011 to encourage the UN, CIAT and ATAF to join the ITD. The main objectives of the ITD are to:

- promote effective international dialogue between participating organisations and governments on both tax policy and tax administration;
- identify and share good practices;
- provide an improved focus for technical assistance on tax matters; and
- avoid duplication of efforts in respect of existing activities on tax matters.

The ITD operates a free, multilingual, multinational Internet site. Over 3 000 documents on tax policy and tax administration issues from around the world are currently available on line with new documents added daily. These come both from contributing countries and from organisations that are ITD partners. The ITD website had over 29 000 hits in the first quarter of 2011 with more than 165 countries visiting this site. The ITD database of technical assistance activities provides searchable past, current and future information on provider, location, topics, intended audience, type of activity and dates. Details of over 1 500 activities provided by all ITD partners, CIAT, USAID and OTA are currently available.

The ITD also contributes to knowledge sharing by organising biennial global conferences and regional events on relevant tax policy and administration topics. An ITD Asia regional conference was successfully held in Manila, the Philippines, on 3-5 March 2010 to consider “Effective Micro and Small Business Compliance Management – Tax Policy and Administration Solutions”. A follow-up regional event focussed on SMEs will be held in May 2011 in Georgia.

Previous ITD Global Conferences have focused on Taxation of Financial Institutions in 2009 (China), on VAT in 2005 (Italy), and on SMEs in 2007 (Argentina). As mentioned above, the fourth ITD Global Conference will address ‘Taxation and Inequality’ and will take place in New Delhi, India on 7-9 December 2011.
At the September 2010 Millennium Development Goals (MDGs) Summit, mobilisation of domestic resources was recognised as a crucial mechanism for achieving the MDGs. According to the UN enabling countries to access government revenues representing approximately 20% of GDP is one of the necessary conditions for achieving these goals. However, only four years away from the 2015 target date, the tax : GDP ratio is still significantly below this level in many sub-Saharan African countries (13% in Uganda, 15% in Zambia and Mozambique) and in Latin America (13% in Guatemala, 14% in Venezuela and 15% in El Salvador and Dominican Republic).

While external assistance contributes to the development process — for 2010, the overall levels of Official Development Assistance (ODA) totalled approximately USD 129 billion— nonetheless this represents a small fraction of what less developed countries need to meet the MDGs and aid directed at increasing the capacity of developing countries to raise money for themselves through an effective and fair implementation of their tax systems was less than 0.1% of the total aid provided. Strengthening tax systems is a key mechanism for governments to invest in development, and deliver public services, to improve health care, education and the overall infrastructure and to alleviate poverty. Taxation offers an antidote to aid dependency, underpins a predictable fiscal environment to promote growth, and tax system design is closely linked to domestic and international investment decisions.

In this context, in 2010 the OECD set up a multi-stakeholder and inclusive platform, the informal Task Force on Tax and Development, to advise the Committee on Fiscal Affairs and the Development Assistance Committee on helping developing countries efforts to mobilise domestic resources.

Co-chaired by Oupa Magashula, Commissioner of the South African Revenue Service, and Edwin Visser, Netherlands’ Deputy Director General for Tax & Customs Policy and Legislation and Director for International Tax Policy and Legislation, the Task Force brings together representatives from the tax and aid communities from OECD and developing countries, as well as emerging economies, business, NGOs, international and regional organisations.

VII. The CFA is in charge of promoting co-operation in the area of taxation through the development of guidelines, principles and standards on tax policy and administration. The DAC is the Committee in charge of making national resources available for assisting countries in the process of economic development.
to develop coherent, credible and effective proposals for strengthening tax systems in developing countries.

The second meeting of this Task Force took place on 11-12 April 2011 in Paris, where there was unanimity among over 100 stakeholders including OECD, developing and emerging economies, business and Civil Society and key international organisations over the need to strengthen tax systems. A prioritised action plan was proposed in the following key areas and will be presented to the two Committees in June 2011:

- effective use of aid to build stronger states through the development and improvement of tax systems in developing countries;
- effective implementation of transfer pricing regimes in developing countries;
- tackle international tax evasion/avoidance through improving transparency and exchange of information, working to support the Global Forum on Transparency and Exchange of Information for Tax Purposes; and
- increase transparency in the reporting of relevant financial data, including taxes, by MNEs;

Overview of Task Force’s Work

a) Aid Effectiveness and Tax

The Task Force’s work on Taxation, State building and Aid has focused on the role of taxation to increase accountability, support state building and development, as well as the impact of aid in supporting or undermining accountability through taxation. Proposed future work areas include

I) analysis of how the provision of aid in support of tax system development could be improved, particularly in fragile states;
II) benchmarking progress in tax administrations and develop a focused diagnostic tool to enable developing countries to determine and prioritise their own needs;
III) developing knowledge on the role of tax literacy/education and tax morale on governance and state building; and
IV) exploring a framework for and best practices in ensuring the transparency of tax incentives.
b) Enabling Developing Countries to Implement the Transfer Pricing Standards

The main driving force of the Task Force’s work on Transfer Pricing is the strong demand from developing countries for assistance in implementing transfer pricing rules in accordance with the internationally accepted “arm’s length principle”. The Task Force proposals in this area aim to facilitate initiatives that will assist developing countries to assess their needs in relation to transfer pricing, introduce transfer pricing legislation where needed and effectively implement that legislation, as well as ensuring that internationally developed principles on transfer pricing reflect local conditions. These initiatives, working with international and regional organisations such as ATAF, the UN, the European Commission and the World Bank include: I) the development of a diagnostic framework for developing countries to assess their risks and needs on transfer pricing; II) setting up a panel of experts to provide real time transfer pricing advice; III) improving developing countries’ access to information relevant for transfer pricing analyses; IV) launching a coordinated programme of transfer pricing support focused on key countries; and V) an enhanced programme of capacity building events and overall assistance to developing countries on joint transfer pricing audits and dispute resolution.

c) Transparency in Financial Reporting

Building on the experience of the extractive industries context, the Task Force identified the issue of Transparency in Financial Reporting as being potentially significant in helping development efforts in lower income economies. It is proposed that consideration be given to I) regulatory issues relating to public access to local statutory accounts and II) monitoring ongoing transparency initiatives.

d) Using Information Exchange to Support Developing Countries

Recognising the leading role of the Global Forum on Transparency and Exchange of Information for Tax Purposes, the Task Force will support the work of the Global Forum and avoid the risk of duplicating its efforts. The possibility of further work remains open and will respond to the needs and indications from developing countries.
Tax, Development and the G20

G20 leaders at their Seoul Summit in November 2010 endorsed the urgent need for progress in the field of tax and development commending increased collaboration with developing countries to support effective tax systems and combat offshore tax evasion. An ambitious G20 development agenda involving nine pillars was endorsed, one of which is on Domestic Resource Mobilisation.

The Task Force has been requested, together with key international organisations including the IMF, the World Bank, ATAF and CIAT to feed in the G20 work on building sustainable revenue bases for inclusive growth and social equity. Collaborative work between the mandated organisations has begun and recommendations will be submitted to the G20 Summit in November 2011 in Cannes.
## 6. 2011 Programme and Event Descriptions

<table>
<thead>
<tr>
<th>Region</th>
<th>Topics</th>
<th>Number</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFRICA (Working with African Tax Administration Forum)</td>
<td>Tax Treaties</td>
<td>1</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>Tax Treaty Negotiation</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Implementing Transfer Pricing Legislation</td>
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<td>Advanced MNE</td>
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1. **Tax Treaties: Special Issues (TT1)**

The purpose of this seminar is to provide participants with a working knowledge of the application and interpretation of double tax agreements. It involves an examination of selected Articles found in double tax agreements and key issues such as treaty interpretation. The seminar is orientated towards practical issues. As such, the participants are expected to consider a number of case studies in groups and be prepared to discuss their views and experiences.

*Target Audience:* The event will be especially useful for experienced policy-makers and administrators having the background necessary for the negotiation, interpretation and application of tax treaties.

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<th>Venue</th>
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<td>MTC Korea</td>
<td>11-16 April</td>
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<td>MTC Vienna</td>
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2. Advanced Application of Tax Treaties Seminar (TT2)

The Advanced Application of Tax Treaties seminar is an advanced version of the OECD’s popular Tax Treaty Special Issues Seminar. The Advanced seminar examines a smaller number of important and challenging tax treaty issues in much greater depth. The main focus is on understanding current problems and consideration of possible solutions. Participants are encouraged to share their experiences and provide descriptions of treaty application problems and abuses that they have encountered.

**Target Audience:** Participants will need to have a good understanding of how tax treaties are applied and preferably would have previously attended TT1 or have experience on tax treaties. The seminar will therefore be especially useful for senior officials who are, or will be, involved with the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their country.

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<td>MTC Ankara</td>
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<td>Indonesia</td>
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3. Practical Workshop on the Negotiation of Tax Treaties (TT3)

The Treaty Negotiation Workshop is a very comprehensive and practical workshop that most of today’s treaty negotiators have graduated from. The main purpose of the workshop is to provide practical experience of tax treaty negotiations and an understanding of some of the problems frequently encountered. The panellists include experienced treaty negotiators from OECD and NOE countries.

The workshop primarily takes the form of a simulated negotiation of all of the provisions of a bilateral double tax agreement between two fictitious countries. The negotiations are based on fictitious treaty models, recent treaties and descriptions of the tax legislation of the two countries. Participants are divided into four or six teams of up to five persons who negotiate the positions of their assigned country throughout the week. One panellist acts as the technical advisor for each team. Participants are expected to head the actual negotiations of each provision and each participant is expected to head the discussion on two or three articles during the week. Panellists assist each team in preparing for their negotiation and provide feedback during the workshop. The simulated negotiations are also supplemented with a series of short presentations and discussions on all aspects of tax treaty negotiations including how to organise a treaty negotiation programme, how to conduct negotiations and advice on strategies for successful outcomes.

Participants get from this workshop what they put into it in the form of preparation and participation. Therefore participants should be genuinely interested in learning how to negotiate tax treaties and be prepared for a challenging five days of intensive study and work. Assignments will be issued for completion each night of the workshop. Despite all of the hard work, participants usually find the workshop stimulating and rewarding.

Because of the high resource cost in delivery, this event can only be run on limited occasions.
Target Audience: This workshop is especially useful for officials who are, or will be, involved with the negotiation of tax treaties for their country. It is essential that participants have a good command of the language adopted for the workshop, as they are expected to contribute actively in the preparation for the simulated negotiations and to take part in the negotiations themselves. Participants must also have a good understanding of the provisions of a tax treaty and will be expected to have familiarised themselves with the material prior to the workshop. This workshop is not recommended for participants who are unfamiliar with the provisions of tax treaties.

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<td>Africa</td>
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4. Implementing Transfer Pricing (TP)

The purpose of the event is to discuss the policy and administrative issues that face countries introducing or extending transfer pricing legislation or looking to increase their transfer pricing audit capacity. The event discusses the objectives of implementing TP legislation — to protect tax base against transfer of profits abroad, while avoiding double taxation that would be detrimental to FDI.

The event also discusses how to achieve these objectives from a legislation perspective — what is needed in country legislation, the relationship with tax treaties, etc. Finally we consider how to achieve these objectives from an administrative perspective — where to start from and how to build the administrative capacity over time, especially where resources are scarce.

**Target Audience:** The event is aimed at policy makers in Ministry of Finance or Tax Administration with responsibility for drafting legislation, and high level administrators in charge of organising the Transfer Pricing function. The event does not cover in detail transfer pricing methods or the practicalities of transfer pricing auditing. It is therefore not suitable for operational transfer pricing auditors (Courses 5, TP1; 6, TP2; 21 AME1; 22 AME2 are more relevant for such officials)

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<td>Africa</td>
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5. **Transfer Pricing Guidelines (TP1)**

The course aims to provide an introduction to transfer pricing issues, largely by looking in detail at the OECD transfer pricing guidelines. The topics covered include a description of the arm’s length principle and allowable transfer pricing methodologies, comparability, risk and functional analyses in special problem areas, such as intangibles and services. Particular attention is also given to the application of both traditional and profit methods. This event includes an in depth look at management fees and other intra-group services. The course is designed to be practical in nature, so the topics covered are illustrated by the frequent use of case studies. Time should also be available for a discussion of any difficulties experienced by participants.

**Target Audience:** Senior administrators involved in organising, managing and conducting transfer pricing audits of multinational enterprises.

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*Customised event
6. Intermediate Transfer Pricing Guidelines (TP2)

The purpose of this event is to discuss in detail some of the more difficult practical and theoretical issues arising in transfer pricing. Items discussed include the latest OECD work on comparability and profit methods, practical case studies on intangibles and business reorganisations. Issues raised by recent transfer pricing court cases will be discussed. Participants are strongly encouraged to provide anonymised case studies in advance of the meeting which can then be used as a basis for discussion at the appropriate point during the event.

**Target Audience:** The event assumes prior knowledge of transfer pricing. Participants should therefore either have attended the Introductory Transfer Pricing Event (Transfer Pricing Guidelines TP1) or be experienced transfer pricing auditors or be involved in Competent Authority work.
7. **Advanced Transfer Pricing Guidelines (TP3)**

The purpose of this event is to discuss in detail some of the more difficult practical and theoretical issues arising in transfer pricing. Items discussed include the latest OECD work on comparability and profit methods, practical case studies on intangibles and business reorganisations. Issues raised by recent transfer pricing court cases will be discussed. Participants are strongly encouraged to provide anonymous case studies in advance of the meeting which can then be used as a basis for discussion at the appropriate point during the event.

**Target Audience:** The event assumes prior knowledge of transfer pricing. Participants should therefore either have attended the Introductory transfer Pricing Event (Transfer Pricing Guidelines) or be experienced transfer pricing auditors or be involved in Competent Authority work.

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<td>Malaysia</td>
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<td>MTC Vienna (for China) *</td>
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<td>Singapore *</td>
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* Customised event
8. Workshop on Transfer Pricing Dispute Resolution and Avoidance (in particular, Safe Harbours, MAPs and APAs) (TP4)

The purpose of this event is to discuss mechanisms to prevent and resolve transfer pricing disputes with a view to efficiently avoid or eliminate double taxation. The workshop is designed to address the theoretical and practical issues arising in the resolution and avoidance of transfer pricing disputes. The topics covered include administrative and juridical appeals, corresponding adjustments, Mutual Agreement Procedures (MAPs), arbitration, rulings, safe harbours, and Advance Pricing Agreements (APAs). The topics are illustrated by case studies and role plays. Participants are strongly encouraged to present their countries’ legislation and practices regarding dispute avoidance and resolution during the event. Time will also be available for a discussion of any difficulties and experiences by participants.

**Target Audience:** Senior administrators involved in Competent Authority or APA work, as well as policy makers with an interest in MAPs, Arbitration and APAs and the use of safe harbours and other dispute prevention measures. The event assumes prior knowledge of transfer pricing. Participants should therefore either have attended the Introductory Transfer Pricing Event (Transfer Pricing Guidelines TP1) or have otherwise become familiar with the main concepts of transfer pricing, the arm’s length principle including comparability, and the OECD transfer pricing methods.

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9. Taxation of Non-Residents

Countries throughout the world are interested in attracting human and investment capital from abroad to improve productivity and economic growth. Much of this activity is undertaken by non-residents, including permanent establishments. This workshop focuses on the major policy and administrative issues unique to the taxation of income earned by non-residents. Key issues addressed are the definition of non-residents, common statutory source rules, anti-abuse rules and special administrative rules for non-residents. We will also look closely at the recent treaty developments in defining and attributing profit to permanent establishments. All topics are illustrated through case studies to ensure the course is of practical use to the participants. Time is also set aside to discuss country specific problems in the taxation of non-residents.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations who have responsibility for treaties and the taxation of non-residents.

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<td>China</td>
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10. Taxation of Financial Instruments

Appropriate taxation is a critical factor in the avoidance of financial instability and in the creation of orderly and liquid financial markets. The workshop aims to advance the policy dialogue in respect of the development and implementation of tax policies supporting open financial markets, with a focus on developing appropriate tax policies toward innovative financial instruments. The challenge is the need to develop a tax structure that will promote rather than stifle the development of useful financial products. On the other hand, tax administrations also have to adopt effective measures to limit the ability of taxpayers to abuse the tax arbitrage and avoidance opportunities made possible by financial market innovations.

We will look at the commercial uses of such products as forwards, options and swaps in managing risk then the tax issues raised by such instruments. We will also look at debt, equity, hybrid instruments and leasing arrangements in the same way. The event also considers the tax avoidance uses of financial instruments and strategies for dealing with tax avoidance. Finally, we consider the tax policy challenges of hybrid entities, their role in facilitating cross border flows of capital and in tax avoidance. Case studies will be used to explore how tax systems may need to be modernised in order to adapt to the new global financial and capital market environment. Key issues to be addressed will include the relationship between tax policy and accounting or regulatory standards.

Target Audience: Officials from Ministries of Finance and Tax Administrations who deal with the taxation of financial instruments.

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11. Taxation of Financial Markets

As financial markets are progressively liberalised, tax administrations will also begin to face many challenges. This workshop will focus on the broad policy issues in the taxation of financial markets, the domestic and international taxation issues specific to the taxation of banking, insurance and investment activities and the policy issues in the taxation of enterprises and individuals as end users of innovative financial products such as derivatives contracts. The course draws upon important recent OECD publications on Engaging with High Net Worth Individuals of Tax Compliances; Building Transparent Tax Compliance with Banks; a report on treaty issues in relation to Collective Investment Schemes; and Parts II-IV of the Report on the Attribution of Profits to Permanent Establishments. The event includes case studies illustrating the principles of the OECD approach to attribution of profits.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations who deal with the taxation of banks, insurance activities, collective investment institutions and other financial market activities.

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12. Exchange of Information and Access to Bank Information

Exchange of information between tax administrations is the most effective way of combating international tax avoidance and evasion. The aim of this workshop is to share the experiences of OECD and non-OECD economies as regards the exchange of tax information between competent authorities; and to identify ways of improving the efficiency of this process. The workshop will draw upon OECD work in this area. The underlying legal basis for international exchange of information will be examined (Article 26 of the OECD Model Tax Convention, Model TIEA, revised multilateral Convention on Mutual Administrative Assistance in Tax Matters, other relevant regional instruments on Mutual Assistance). Case studies will illustrate the key concepts of exchange of information. Besides exchange on request other forms of exchange (spontaneous, automatic) simultaneous tax examinations will also be presented. Practical advice will provided on how to organise a Competent Authority Unit, on how to raise the awareness of tax examiners about the potential of exchange of information, and how to make a request for information and to respond to a request.

Target Audience: Senior tax and finance officials involved in the legal and practical aspects of exchange of information with tax treaty partners (i.e. competent authority work, heads of Large Taxpayer Units, senior managers of international tax audit departments).

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<td>MTC Budapest</td>
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<td>MTC Mexico</td>
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<td>Russia</td>
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13. Automatic Exchange of Information for Tax Purposes

Automatic exchange of information involves the systematic and periodic transmission of “bulk” taxpayer information by the source country to the residence country concerning various categories of income. The aim of this workshop is to share the experiences of OECD and non-OECD economies as regards automatic exchange of information between tax administrations. This workshop will address issues such as how to set up automatic exchange with a treaty partner, what type of information can be exchanged automatically, how to use the OECD standards for automatic exchange from the sending side and receiving side, how to build up a data warehouse, data protection issues, providing feedback to treaty partners etc. Ways to improve automatic exchange will also be discussed if already in place to improve the efficiency of this process. The workshop will draw upon OECD work in this area: OECD Model MOU for automatic exchange, the Module on Automatic Exchange of the OECD Manual on exchange of information and the OECD standards for automatic exchange, etc.

**Target Audience:** Tax examination managers and senior tax examiners.

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14. Bribery Awareness for Tax Examiners

Many countries around the world use tax incentives to attract investment and promote economic activity. Given the scarcity of fiscal resources, it is crucial that governments adopt a coherent approach to tax incentives to ensure that such incentives are cost-effective. Drawing on extensive research undertaken by the OECD and other international organisations, this course examines how investment tax incentives work in theory and in practice, as well as their economic advantages and disadvantages. In particular, the course focuses on the policy design features that determine whether particular tax incentives are likely to deliver cost-effective and sustainable benefits. Examples of successful and failed tax incentive program are illustrated through group case studies.

**Target Audience:** Policymakers responsible for formulating or evaluating tax incentive programmes and tax administrators responsible for administering incentives.

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<td>MTC Ankara</td>
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15. International Tax Avoidance and Evasion

This event examines common techniques that are used by multinational enterprises to reduce their tax burden, with a particular emphasis on tax avoidance in international transactions. After having provided an overview of the differences between the concepts of tax planning, tax avoidance, and tax evasion, the event focuses on common planning techniques used in relation to financing activities, holding activities and supply chain management. The event also addresses responses enacted by governments in their domestic laws and international tax treaties, such as general and specific anti-avoidance measures. A significant part of the workshop will be devoted to case studies and country-specific experience. It will allow experts to share views and experiences on international avoidance practices, and legislative and practical approaches to deal with these practices. Participants will be expected to actively contribute and should be prepared to present experiences made in their countries.

**Target Audience:** Officials from the Ministry of Finance and the Tax Administration who deal with the taxation of large taxpayers and multinational enterprises and have a good understanding of international tax concepts.

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<td>MTC Korea</td>
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<td>Brazil</td>
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<td>MTC Vienna (for China) *</td>
<td>4-8 July</td>
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<td>Malaysia</td>
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* Customised event
16. Tax Incentives

Many countries around the world use tax incentives to attract investment and promote economic activity. Given the scarcity of fiscal resources, it is crucial that governments adopt a coherent approach to tax incentives to ensure that such incentives are cost-effective. Drawing on extensive research undertaken by the OECD and other international organisations, this course examines how investment tax incentives work in theory and in practice, as well as their economic advantages and disadvantages. In particular, the course focuses on the policy design features that determine whether particular tax incentives are likely to deliver cost-effective and sustainable benefits. Examples of successful and failed tax incentive program are illustrated through group case studies.

**Target Audience:** Policymakers responsible for formulating or evaluating tax incentive programmes and tax administrators responsible for administering incentives.

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<tr>
<td>MTC Mexico</td>
<td>26-30 September</td>
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17. Tax Policy Analysis

The seminar on tax policy analysis will cover policy considerations (e.g. efficiency, equity) relevant to a number of topics of interest to senior tax policy makers. It is anticipated that the topics considered in this workshop will evolve from year to year, at least in part, to cover policy areas of current and particular interest to OECD and non-OECD countries alike. For example, the workshop could focus on the following areas: I) linkages between taxation (mainly corporate income tax) and domestic and foreign direct investment; II) taxation of stock options; III) environmental (or ‘green’) tax reforms; IV) taxation and savings; V) taxation and employment. Participants are encouraged to draw to the attention of the workshop organizers other topics that they would like to see covered. Case study analysis and presentations are also encouraged.

**Target Audience:** Senior tax policy makers who are actively involved in debating and designing tax policies in their economies.

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<td>Brazil</td>
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18. Tax Policy Modelling

The purpose of this workshop, aimed at early-career economists, is I) to provide participants with a working knowledge of micro-simulation principles and techniques in modelling the revenue impacts of tax policy changes, in the areas of personal income tax, corporate income tax, and value-added tax, including the establishment of a database; II) to oversee “hands-on” application by participants of micro-simulation techniques; III) to provide participants with an overview of measurement issues and policy uses of marginal and average effective tax rates; and IV) to establish a network of model builders and users which may be useful for participants when practical problems arise.

Target Audience: Participants should be early-career tax policy economists involved in tax modelling in the central government’s Ministry of Finance (or in the Ministry responsible for providing tax modelling services to the Ministry of Finance). Participants should also have a good knowledge of the basic design features of at least one of the following main tax bases — personal income tax, corporate income tax, and value-added tax — and some familiarity with spreadsheet analysis (e.g. Excel software.)

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<tr>
<td>Brazil</td>
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19. Income Tax Workshop

The purpose of this workshop on income tax is to discuss significant tax policy issues in a multilateral setting and to share country experiences on these issues. The content of this workshop is decided on an annual basis in consultation with the participants in order to focus on the most pressing issues facing countries. Topics that have been discussed in previous years include taxation of re-organisations, flat vs. progressive personal income tax rates, EU Directives, tax treatment of revaluation of assets, derivatives and options, tax treatment of employees vs. independent contractors and thin capitalisation rules. Participants are invited to present their country experiences and practical cases relevant to the topics for discussion.

**Target Audience:** Policy-makers and senior administrators involved in designing and implementing tax reforms.
20. VAT Compliance

The rapid growth in international trade in goods and services has coincided with the global spread of value added taxes (VAT). The number of countries using VAT rose from around 10 in 1965 to more than 140 by 2006. Moreover, VAT accounted for 18.7% on average of all tax revenues across OECD members by 2002, compared to 11.9% in 1965.

Many countries, both developed and developing, have suffered significant losses of VAT revenue through non-compliant behaviour of the taxpayers. Criminal attacks, such as so called “carousel fraud”, fraudulent refund claims, tax evasion and tax avoidance are widespread.

This seminar will provide a review of the basic functionality of the VAT system; examine specific problems which are vulnerable to manipulations, consider how policy can be developed to meet new challenges and reduce exposure to non-compliance, and point out countermeasures to tackle fraudulent and abusive activities.

In the area of tax administration participants will be presented with effective approaches to audit, tax collection, and taxpayer service, from experiences gained in OECD member countries.

**Target Audience:** Senior tax policymakers and tax administrators with responsibility for indirect tax policy/administration and/or tax administration more generally (e.g. compliance, tax audit).

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21. E-Commerce

This event will cover the development of electronic commerce and, in particular, the Internet as a means of undertaking both business-to-business and business-to-consumer activities. It will consider Permanent Establishment issues in respect of treaties, the impact on value added taxes and sales taxes, issues for tax administrations both in assuring compliance and also in using modern technologies as a better means of communicating with taxpayers. The event will set out to demonstrate the wider economic benefits of electronic commerce but also alert participants to potential problems such as fraud and other abuses.

Target Audience: Includes senior policymakers and senior managers from both the compliance and service delivery sides of tax administrations.
22. Auditing Multinational Enterprises (AME1)

The objectives of the seminar are to provide participants with a basic knowledge of the issues to anticipate when auditing multinational enterprises. The seminar includes discussions of the most significant legal and practical issues to be taken into account. It deals with the creation and legal significance of a multinational enterprise (MNE), the tax principles underlying the operation of an MNE, tax avoidance and anti-avoidance strategies, the operation of tax treaties, and an introduction to transfer pricing and thin capitalisation issues. Furthermore, the “best practice” audit approaches that are adopted to deal with these entities by OECD countries as well as countries participating in the seminar will be examined. Audit examples are included as far as possible to encourage debate and provide a practical basis for the examination of these issues in the work place. The seminar will also deal with the relevant administrative provisions, information requirements and the audit process itself in order to facilitate the work of tax examiners who may have only limited expertise.

**Target Audience:** Senior and middle tax administrators and tax inspectors responsible for or engaged in the audit of multinational enterprises.

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23. **Advanced Auditing Multinational Enterprises (AME2)**

The purpose of this event is to discuss strategies for auditing the international aspects of multinational enterprises, with a particular focus on transfer pricing. The event begins with a discussion on the typical features of MNEs and the taxation issues involved in auditing them. This is followed by a case study extending over four days that provides an opportunity to discuss the steps MNEs typically take to plan the amount of tax they pay, and where, and the practical issues auditors face. The case study emphasises the importance of information gathering and the utilisation of the information to secure well founded adjustments which are acceptable to the multinational enterprise and other interested tax administrations.

**Target Audience:** Senior or experienced auditors dealing with large multinational enterprises, as well as policy makers with an interest in audit practices. Should be familiar with the main concepts of transfer pricing, the arm’s length principle and OECD transfer pricing methods.

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<td>Hong Kong</td>
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<td>Slovenia</td>
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24. Auditing Small and Medium Enterprises (ASME1)

The objectives of this seminar are to discuss strategies to fight domestic tax abuses and to discuss the roles of the audit process within these overall strategies in particular aimed at small and medium size businesses. The seminar will include discussions of compliance risk management, risk identification, resource planning, communications with the taxpayer, the preparation of an audit, the audit work programme, reporting and final assessment. Dialogues on taxpayers’ rights and obligations, on appropriate legislation and basic audit theory will also be included in this workshop. A significant part of the seminar will be devoted to practical cases to allow participants to familiarise themselves with the common practical audit tools and techniques. The practical cases will also deal with the auditing of electronic records. The main purpose for this event is to provide the participants with a sound understanding of tax audits and a comprehensive toolkit for auditing. At the same time, the participants will be encouraged to develop a creative approach to deal with most domestic audit cases as well as with problems of the shadow economy.

**Target Audience:** Tax auditors as well as policy makers who are interested in audit practices.

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* Customised event
25. Advanced Auditing Small and Medium Enterprises (ASME2)

The aim of this seminar is to discuss in more detail the topics analysed in ASME1, as well as strategies to improve taxpayer compliance and discussions on case selection for audit. Attention will also be paid to evaluation and performance measurement. Methods of indirect income measurement will be explored in more depth by discussing practical cases to improve basic understanding of these methods and to further improve participant’s skills to implement these methods in their daily practice. The seminar will also deal with new developed strategies and practices to counteract non-compliant business taxpayers. The main purpose for this event is to provide the participants with a sound understanding of tax audits at advanced level and a comprehensive toolkit for auditing. At the same time, the participants will be further encouraged to develop creative approaches to deal with most domestic audit cases as well as with problems of the shadow economy.

**Target Audience:** (Senior) tax auditors as well as policy makers who are interested in audit practices.

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26. **Tax Administration**

The course aims to provide a general introduction to tax administration issues based on practices and experiences in OECD countries. The topics covered include organisation and management of tax administration, including core tasks, autonomy and mission statements of tax administrations, improving taxpayers’ compliance, the need for a strategic approach, and compliance risk management. Principals and process of tax assessment will be discussed including registration and filing, electronic filing and pre-populated tax returns, withholding at source, provisional and final assessment. Attention is also given to risk selection, verification and audit and to administrative powers of tax administrations, the rights and obligations of taxpayers, and taxpayer service. The seminar will also deal with appeal procedures, the handling of contentious cases, and with administrative sanctions and interest regimes and criminal cases. Finally attention will be given to staffing and performance issues including complaints about the performance of the Tax Administration.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administration and tax inspectors and auditors dealing with tax assessment, verification and audit and handling contentious cases.

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27. **Tax Administration: Risk Management and Taxpayer Service**

The course aims to provide a broad overview of principles and practices of Risk Management and Taxpayer Service in OECD countries. The course considers ways for Tax Administrations to find a balance between service and enforcement activities.

The topics covered include organisation and management of tax administration, general principles and practices of compliance risk management, including risk identification, risk analysis, risk assessment, risk treatment and evaluation, understanding taxpayer behaviour and developing strategies to influence taxpayer behaviour, improving taxpayers’ compliance, the need for a strategic approach and compliance measurement.

The topics in the area of taxpayer service include the mission, vision, goals and values of taxpayer service, taxpayer rights and service delivery standards, market segmentation in service delivery, the use of modern technology, the design of tax awareness programmes, taxpayer assistance programmes and outreach activities, channel strategies and the usage of call centres, government wide programmes to reduce administrative compliance costs for taxpayers, standardisation and evaluation of taxpayer service programmes and measurement of performance of tax administrations.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations, involved in designing and implementing tax administration systems, managers of Tax offices and tax inspectors, auditors and other officials dealing with risk management and taxpayer service.

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28. Tax Administration: Risk Management

The course aims to explore in more depth the principles and practices of Risk Management, discussed in the introductory event on Tax Administration: Risk Management and Taxpayer Service (course 26).

**Target Audience:** Officials from Ministries of Finance and Tax Administrations, involved in designing and implementing tax administration systems, managers of Tax offices and tax inspectors, auditors and other officials dealing with risk management.
29. Tax Administration: Taxpayer Service

The course aims to discuss in more detail the principles and practices of Taxpayer Service discussed in the introductory event on Tax Administration: Risk Management and Taxpayer Service (course 26).

The topics covered also include organisation and management of tax administration, general principles and practices of compliance risk management, understanding taxpayer’s behaviour and developing strategies to influence taxpayer behaviour, improving taxpayers’ compliance.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations, involved in designing and implementing tax administration systems, managers of Tax offices and tax inspectors, auditors and other officials dealing with taxpayer service.

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30. Tax Administration: Handling Contentious Tax Cases

The purpose of this seminar is to increase knowledge and understanding of international practices and developments about the handling of contentious tax cases. The seminar includes discussions on missions, goals, management and organisation of the handling of contentious tax cases. It deals with the different aspects of the process of contentious case handling. Particular attention is given to the mission, overview and expectations of appeal procedures, taxpayer rights and obligations, administrative powers of tax administrations, administrative sanctions and interest regimes and the treatment of criminal cases. Key issue to be addressed is the international practice in preparation and handling court cases. Furthermore attention is given to handling complaints (not being formal appeals) and staffing and performance issues.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations who deal with contentious tax cases. This could include tax auditors, tax inspectors dealing with tax assessment and specialists in appeal procedures and handling court cases.
31. Tax Administration of Personal Income Tax (PIT)

The course aims to provide an overview of the administration of Personal Income Tax based on practices and experiences in OECD countries. The topics covered include characteristics of Personal Income Tax systems, and the characteristics of the different categories of taxpayers paying PIT, improving taxpayer awareness of their rights and obligations and improving compliance by providing information and assistance to taxpayers.

Furthermore principles and processes of tax assessment will be discussed including registration and filing, electronic filing and pre populated tax returns, withholding at source systems, and provisional and final assessment, including assessment by estimation.

Attention will also be given to administrative aspects of particular elements of PIT legislation such as the integration of PIT and Corporate Income Tax (CIT) systems, the taxation of capital gains, the taxation of non cash benefits and the taxation of cash transactions.

The seminar will also deal with domestic information exchange between regions and with third parties on individual taxpayers and relevant relationships such as family members and business.

Finally attention will be given to staffing and performance issues including public surveys and the handling of complaints about the performance of the Tax Administration.

**Target Audience:** Participants would be tax officials working in the area of Personal Income Tax.
32. Tax Administration of Large Business Taxpayers (Introductory)

The course on tax administration of Large Business Taxpayers aims to provide a broad overview of tax administration of Large Business issues based on practices and experiences in OECD countries. The topics covered include organisation and management of tax administration, importance of Large Taxpayers, improving taxpayers’ compliance, the need for a strategic approach, identification and selection of Large Business (definition and criteria used), characteristics of Large Business, responsibilities, mission and vision statements of Large Business Units, Compliance Risk Management principles and practises, developing a compliance programme, organisational structures and work arrangements, staffing and skills and expertise required for Large Business Units, training in international tax matters, the principles of compliance risk management, developing a compliance programme for Large Business, relationship building, role of tax intermediaries, real-time management approaches, corporate governance, horizontal monitoring, taxpayer services, auditing of Large Business, auditing of Multi-Nationals, enforced debt collection, banks and other specific industries, building capacity and skills, key operational support issues including the use of technology and performance measures.

**Target Audience:** Officials from Ministries of Finance and Tax Administrations involved in designing and implementing tax administration systems for Large Business, managers of Tax offices and tax inspectors and tax auditors dealing with Large Business.

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33. Tax Administration of Large Business Taxpayers – Advanced 1

The topics covered in event 31 can be covered in more detail over 2 events.

The first advanced course covers the following topics:

- Organisational Structure and Management of Tax Administration
- Importance of Large Taxpayers
- Improving Taxpayer’s Compliance: A Strategic Approach
- General Overview of the International Practices for the Management of Large Business
- Identification and Selection of Large Business (Definition and Criteria Used)
- Characteristics of Large Business
- Responsibilities, Mission and Vision Statement of Large Business Units
- Organisational Structures and Work Arrangements
- Staffing and Skills and Expertise Required for Large Business Units
- Risk Management Practices
- Developing a Compliance Programme for Large Business
- Key Operational Support Issues
- Performance Issues
34. Tax Administration of Large Business Taxpayers – Advanced 2

The topics covered in event 31 can be covered in more detail over 2 events.

The second advanced course covers the following topics:

- Further Developing a Compliance Programme for Large Business
- Relationship Building
- Role of Tax Intermediaries
- Real-Time Management Approaches and Providing certainty to Large Business
- Corporate Governance
- Horizontal Monitoring
- Risk Management
- Taxpayer Services
- Auditing of Large Business
- Auditing of Multi-Nationals and Associated Issues
- Enforced Debt Collection
- Banks and Other Specific Industries
- Building Capacity and Skills
- Performance Measures
- Developing a Compliance Monitoring Framework for Large Business
- Approaches Used to Influence Tax Policy
- Key Operational Support Issues Including the Use of Technology
Key Links

Consumption Tax www.oecd.org/ctp/ct
Dispute Resolution www.oecd.org/ctp/dr
Exchange of Information www.oecd.org/ctp/eoi
Harmful Tax Practices www.oecd.org/ctp/htp
OECD Tax Database www.oecd.org/ctp/taxdatabase
Partnerships with Non-OECD Economies www.oecd.org/tax/globalrelations
Tax Administration www.oecd.org/ctp/ta
Tax Crimes and Money Laundering www.oecd.org/ctp/taxcrimes
Tax Evasion www.oecd.org/tax/evasion
Tax Policy Analysis www.oecd.org/ctp/tpa
Treaty Relief and Compliance Enhancement www.oecd.org/tax/trace
Transfer Pricing www.oecd.org/ctp/tp
Tax Treaties www.oecd.org/ctp/tt
Tax Treatment of Bribes www.oecd.org/ctp/ttb
Key Publications

- OECD’s Current Tax Agenda, April 2011
- Taxing Wages 2010
- Consumption Tax Trends 2010: VAT/GST and Excise Rates, Trends and Administration Issues
- Taxation, Innovation and the Environment (2010)
- 2010 Model Tax Convention on Income and Capital
- Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2010
- Tax Administration in OECD and Selected Non-OECD Countries: Comparative Information Series 2010
- Global Forum on Transparency and Exchange of Information for Tax Purposes, 18 Peer Review Reports

Major Events in 2011

- Second Plenary Meeting of the informal Task Force on Tax and Development, Paris, 11 – 12 April 2011
- High Level Seminar: Current Issues in Transfer Pricing, Delhi, India, 13 – 14 June 2011
- 16th Annual Tax Treaty Meeting, Paris, 15 – 16 September 2011
- Fifth ITD Global Conference on Inequality, India, 7 – 9 December 2011
- Seventh Forum on Tax Administration, Buenos Aires, Argentina, 18 – 19 January 2012
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  FRANCE
• ctp.contact@oecd.org

The Centre for Tax Policy and Administration offers challenging and rewarding opportunities to economists, lawyers and tax administrators with experience in tax policy or tax administration issues of the type described in this brochure. Vacancies are posted on www.oecd.org/hrm/vacancies