

The OECD's Centre for Tax Policy and Administration (CTPA) is pleased to invite you to participate in its Tax and Development Days.

<u>12 March</u>	Room 1	Room 2
	<a href="#">Link to register to the sessions in Room 1</a>	<a href="#">Link to register to the sessions in Room 2</a>
12:30-13:30	Developing country perspectives on the implementation of the Two-Pillar Solution	New realities of carbon pricing and implications for developing countries
13:45-14:45	Economic Impact Assessment of the Two Pillar Solution	Shock and (uneven) recovery: COVID-19's impact on revenues in developing countries
15:00-16:00	Transfer Pricing and International Taxation capacity building programmes : impact and challenges	Taxation and inequality: policy approaches
16:15-17:15	Tax Morale: drivers and responses	Tax transparency and co-operation to enhance tax compliance and the fairness of the tax system

The meetings organised during the **OECD Tax and Development Days** will convene tax experts from international organisations, governments, business and civil society, to provide an update on some of the OECD's initiatives to **strengthen tax capacity** and improve tax policy and compliance in developing countries.

Sessions are open to all stakeholders, including the media, and will take place **virtually, through Zoom**.

**More information** is available on the [dedicated event page](#).

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

<u>13 March</u>	Room 1	Room 2
	<a href="#">Link to register to the sessions in Room 1</a>	<a href="#">Link to register to the sessions in Room 2</a>
12:30-13:30	Natural Resource Taxation: challenges and opportunities	Tax Inspectors Without Borders: an effective tool for mobilising domestic resources in support of the SDGs
13:45-14:45	VAT on e-commerce in developing countries: work in progress	The Gender Balance Maturity Model: improving gender balance through self-assessment
15:00-16:00	Fighting tax crime: a holistic approach to capacity building	Financing social protection through tax reform in developing countries



For more information:

 [oe.cd/tax4devdays](https://oe.cd/tax4devdays)

 [TaxandDevelopment@oecd.org](mailto:TaxandDevelopment@oecd.org)

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## **ROOM 1 – 12 MARCH 2024**

### **Developing country perspectives on the implementation of the Two-Pillar Solution**

**Room 1 – 12:30-13:30**

This session will discuss the opportunities the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy presents for developing countries, including the implementation of the Global Minimum Tax, and simplification of transfer pricing rules. Drawing on country and regional experiences it will discuss developing countries' plans for the future.

### **Economic Impact Assessment of the Two Pillar Solution**

**Room 1 – 13:45-14:45**

This session will provide an overview of the latest results of the Economic Impact Assessment for both Pillars with a particular focus on impacts for developing countries. It will also provide updates on ongoing efforts to assist countries in carrying out their own impact assessments of the Two-Pillar Solution.

### **Transfer Pricing and International Taxation capacity building programmes: impacts and challenges**

**Room 1 – 15:00-16:00**

The OECD bilateral capacity building programmes were established in 2012. This session will outline the range of support across theory, practice and legislation of international standards and best practices, highlighting both impacts and challenges, and presenting a recent case study of a regional approach in West Africa.

### **Tax Morale: drivers and responses**

**Room 1 – 16:15-17:15**

This session will introduce new data on tax morale, focusing on the socio-economic and institutional factors that appear to be influencing tax morale around the world. It will identify tools and approaches tax authorities can consider to build tax morale. The session will also introduce a new OECD project on tax morale, with a focus on Latin America.

## **ROOM 2 – 12 MARCH 2024**

### **New realities of carbon pricing and implications for developing countries**

**Room 2 – 12:30-13:30**

This session will explore the new realities that have emerged and that could shape the future of the carbon pricing landscape, including its implications for developing countries. This will include discussions of what the introduction of border carbon adjustment measures entails for carbon pricing around the world and options available for developing countries to accelerate their climate transition.

### **Shock and (uneven) recovery: COVID-19's impact on revenues in developing countries**

**Room 2 – 13:45-14:45**

The COVID-19 pandemic caused an unprecedented global economic crisis that precipitated widespread declines in public revenues. The session will use the unique Global Revenue Statistics Database, which provides harmonised data for 127 economies around the world, to examine revenue trends across developing regions to understand how the impact of the COVID-19 pandemic and the subsequent recovery have varied internationally.

### **Taxation and inequality : policy approaches**

**Room 2 – 15:00-16:00**

This session will discuss the role of tax systems in addressing inequalities and compare different country perspectives. It will discuss how tax systems can contribute to reducing inequalities, share their perspectives on the pros and cons of different policy approaches, and the importance of combining inequality-reduction objectives with other policy goals (e.g. efficiency, raising revenue, simplicity).

### **Tax transparency and co-operation to enhance tax compliance and the fairness of the tax system**

**Room 2 – 16:15-17:15**

Since 2009, developing countries have identified over EUR 41 billion of additional revenue (tax, interests, and penalties) thanks to voluntary disclosure programmes, similar initiatives and offshore tax investigations supported by transparency and exchange of information (EOI). Both EOI on request and automatic have proven to be powerful tools in ensuring that everyone pays their fair share. This session will discuss the tax compliance and revenue mobilisation benefits gained by developing countries from the implementation and use of tax transparency and EOI and present the capacity-building programme of the Global Forum on Transparency and Exchange of Information for Tax Purposes.

## ROOM 1 – 13 MARCH 2024

### **Natural Resource Taxation: challenges and opportunities**

**Room 1 – 12:30-13:30**

The taxation of natural resources continues to be a challenge for many developing countries. The OECD, together with its partner the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) has established a three-pronged approach to providing technical assistance to help address these challenges comprising of guidance, regional training, and comprehensive bilateral deep-dive programmes. This session will highlight the recent milestones of the technical assistance and we will hear from countries about their experiences regarding the BEPS in the mining sector programme.

### **VAT on e-commerce in developing countries: work in progress**

**Room 1 – 13:45-14:45**

A growing number of developing countries have launched reform to ensure that VAT is collected on the continuously growing volumes of e-commerce sales. This session will explore worldwide progress in the adoption of VAT on e-commerce reforms. It will discuss the opportunities of technical assistance offered by the OECD and its partner organisations and will hear from partner countries on their experiences with implementing these reforms.

### **Fighting tax crime: A holistic approach to capacity building**

**Room 1 – 15:00-16:00**

The Ten Global Principles for Fighting Tax Crime were integrated into an OECD legal instrument in June 2022 marking a new era for the OECD, providing a renewed mandate to continue supporting developing jurisdictions in the fight against illicit financial flows. This session will showcase the impact of the OECD's International Academy for Tax and Financial Crime Investigation as well as its bilateral Tax Inspectors Without Borders for Criminal Investigation programme including both participating and host country reflections on challenges and progress to date.

## **ROOM 2 – 13 MARCH 2024**

### **Tax Inspectors Without Borders: an effective tool for mobilising domestic resources in support of the SDGs**

**Room 2 – 12:30-13:30**

The joint OECD/UNDP Tax Inspectors Without Borders (TIWB) initiative has been operating since 2015. Together with the African Tax Administration Forum (ATAF), over USD 2 billion in additional revenues have been raised for developing countries. This session will introduce the TIWB Annual Report, presenting progress made up to the end of 2023. A roundtable discussion will showcase experiences from tax administrations, reflect on challenges and new opportunities for TIWB as it seeks to expand with pilot programmes in new areas including the effective use of country-by-country reporting, auditing VAT on digital trade and practical implementation of the global minimum tax.

### **The Gender Balance Maturity Model: improving gender balance through self-assessment**

**Room 2 – 13:45-14:45**

As part of its commitment to helping tax administrations improve gender balance within their organisations, the OECD Forum on Tax Administration (FTA) has developed, jointly with the African Tax Administration Forum (ATAF), the Gender Balance Maturity Model to assist tax administrations in self-assessing and improving gender equality. This session will focus on how this tool can be used to best effect by tax administrations and seek inspiration from jurisdictions that have undergone their self-assessment.

### **Financing social protection through tax reform in developing countries**

**Room 2 – 15:00-16:00**

The OECD Financing social protection through tax reform in developing countries project aims to address social protection financing challenges in low- and middle-income countries by promoting a dialogue at the country level and providing country-specific policy recommendations on how to 1) increase spending efficiency and improve the design of the social protection system to gradually raise the coverage and effectiveness of social protection, and 2) Increase tax revenues and gradually close social protection financing gaps in the short, medium, and long term, and boost formalisation and labour participation to strengthen the financial sustainability of social protection systems. This session will present the project and the methodology it applies and will also present a country case study.