

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

## 16-17 February 2022 • 12:30 -16:00 CET

Day 1	Room 1	Room 2
Time	<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	Tax Inspectors Without Borders (TIWB): Helping developing countries mobilise tax revenues and build capacity in 2022	Advancing sustainable development through energy tax and subsidy reform
13:45-14:45	Taxpayer education: A key tool to increase voluntary compliance	Health and taxation in developing countries
15:00-16:00	Virtual tax training in times of COVID-19 and beyond	Sharing experience from digitalisation: The fastest way to success?

These meetings will provide an update on some of the OECD's initiatives to **strengthen tax capacity** and improve tax policy and compliance in developing countries.

These meetings will be introduced by Pascal Saint-Amans, Director of the OECD Centre for Tax Policy and Administration. Presenters and speakers will be from the OECD Secretariat and from partner organisations.

All sessions are open to **Inclusive Framework members** and the **public**, and will take place **virtually, through Zoom**.

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

Day 2	Room 1	Room 2
Time	<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 Countries and the OECD/G20 Inclusive Framework on BEPS: OECD Report for G20 Finance Ministers and Central Bank Governors	Tax compliance and illicit financial flows in South Africa: Putting tax data to practice
13:45-14:45	The OECD Official Development Assistance (ODA) Taxation Transparency Hub – A new tool to increase the understanding of ODA taxation	Implementing effective solutions to address the VAT challenges of e-commerce growth
15:00-16:00	Supporting implementation of the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy	Revenue statistics & trends in domestic resource mobilisation in the developing world

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



For more information:

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

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## **Tax Inspectors Without Borders: Helping developing countries mobilise tax revenues and build capacity in 2022**

**Room 1 – 12:30-13:30**

The joint OECD/UNDP Tax Inspectors Without Borders (TIWB) initiative has been operating since 2015 and has helped raise over USD 1.4 billion in additional revenues. Originally focused on international tax audit, TIWB programmes now also provide practical hands-on assistance in criminal tax investigation and effective use of automatically exchanged information. This session will showcase experiences from Host and Partner tax administrations, reflect on challenges and progress made over the past year, and present the plans for 2022.

## **Taxpayer education: A key tool to increase voluntary compliance**

**Room 1 – 13:45-14:45**

Taxpayer education is a valuable tool to build tax morale and voluntary compliance. This session will present the recently published second edition of the OECD's *Building Tax Culture, Compliance and Citizenship*. This report analyses 140 initiatives deployed in 59 countries from around the world, some of which will be presented. The report also provides a typology of approaches to taxpayer education, which will also be presented alongside key questions to address in the design and implementation of taxpayer education initiatives.

## **Virtual tax training in times of COVID-19 and beyond**

**Room 1 – 15:00-16:00**

The OECD Global Relations Programme in Taxation offers a variety of live and self-paced training activities and tools on a broad range of topics, including tax treaties, transfer pricing, exchange of information and BEPS. This session will provide a guide to this comprehensive and immersive learning experience combining e-learning, live workshops and interactive Q&A sessions, as well as introducing new features of the Knowledge Sharing Platform for Tax Administrations (KSP<sub>TA</sub>).

## **Advancing sustainable development through energy tax and subsidy reform**

**Room 2 – 12:30-13:30**

There is growing recognition of the key role energy taxation can play in meeting climate and development commitments. This session will discuss key findings from the OECD's *Taxing Energy Use for Sustainable Development* work, seeking to raise awareness of the potential of energy tax and subsidy reform to contribute to the attainment of the Sustainable Development Goals.

## **Health and taxation in developing countries**

**Room 2 – 13:45-14:45**

This session will discuss how to finance health systems with tax revenues, and in particular taxes on alcohol, tobacco and sugar-sweetened beverages. It will discuss tax policy design options, the implementation and enforcement of such taxes, and key political economy aspects. The design and revenue raising potential of health taxes will be discussed also in light of the challenges that developing countries are facing to further develop their social protection system.

## **Sharing experience from digitalisation: The fastest way to success?**

**Room 2 – 15:00-16:00**

Digital technology is revolutionising the operating models of tax administrations, and the support needed to implement them. This session will draw on key lessons and examples from the recently published report, *Supporting the Digitalisation of Developing Country Tax Administrations*, with a particular focus on how sharing experience between administrations fits into the big picture of tax administration capacity building. This session will also introduce the OECD's new Digital Transformation Maturity Model as well as the multi-partner Inventory of Tax Technology Initiatives.

## **Developing Countries and the OECD/G20 Inclusive Framework on BEPS: OECD Report for G20 Finance Ministers and Central Bank Governors**

**Room 1 – 12:30-13:30**

In 2021, the OECD reported to the G20 on the progress made by developing countries through their participation in the OECD/G20 Inclusive Framework on BEPS since 2016. The report considers the priorities and capacities of developing countries and examines how domestic resource mobilisation efforts could be further supported. This session will discuss the report's main findings and how the recommendations are being implemented.

## **The OECD Official Development Assistance (ODA) Taxation Transparency Hub – A new tool to increase the understanding of ODA taxation**

**Room 1 – 13:45-14:45**

The Addis Ababa Action Agenda committed donors to reviewing their policies on tax exemptions on development assistance. This session will demonstrate the new Official Development Assistance taxation transparency hub, launched in January 2022. Designed to support and track the Addis commitment, the hub brings together for the first time the policies of participating development partners on ODA taxation, to what extent exemptions are requested, and details of any policy reviews. The session will also discuss the UN guidelines on the negotiation of tax exemptions on government to government aid, which were published in April 2021.

## **Supporting implementation of the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy**

**Room 1 – 15:00-16:00**

The Implementation Plan agreed in conjunction with the Statement on a Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy promises “bespoke technical assistance to support developing countries in all aspects of implementation”. This session will provide participants with an overview of the plans for this capacity building support including multilateral training, new knowledge resources, bilateral support and the roll out of induction programmes focused on the implementation of Pillar One and Two.

## **Tax compliance and illicit financial flows in South Africa: Putting tax data to practice**

**Room 2 – 12:30-13:30**

While the challenges of illicit financial flows (IFFs) are well recognised, there is limited analysis and understanding of IFFs at a granular level. This session will discuss key findings from a joint project between the OECD and South Africa's National Treasury, with support from ATAF, to address this lack of granular analysis, and assess tax compliance and IFFs in South Africa. This project relies on new taxpayer data to assess the scale of IFFs and analyse policies to combat tax-related IFFs.

## **Implementing effective solutions to address the VAT challenges of e-commerce growth**

**Room 2 – 13:45-14:45**

Consumers across the world are increasingly shopping online and across borders, creating considerable pressure on Value Added Tax (VAT). This session will discuss the Regional VAT Digital Toolkits that provide detailed guidance for the implementation of a comprehensive strategy to ensure that VAT is effectively collected on e-commerce sales, and the possibilities for technical assistance to support developing economies in implementing this strategy.

## **Revenue statistics & trends in domestic resource mobilisation in the developing world**

**Room 2 – 15:00-16:00**

Statistics on tax revenue are the foundation for analysis of tax and customs policies. Comparable and reliable statistics are critical to undertake such analysis and to develop better tax policies. This session will provide an overview of the work on the Global Revenue Statistics Database, now covering 110+ countries around the world; trends in the mobilisation of tax and non-tax revenues in Africa, Asia and the Pacific, and Latin America and the Caribbean, and plans to further develop the work in the year ahead.