

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Train the Trainer

Building a sustainable EOI capacity
within tax administrations in Africa

2021 Pilot Programmes

BACKGROUND



Since 2011, the Secretariat of the Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum Secretariat) has been providing capacity-building assistance to its members. Over 7 000 officials were trained in 2020 alone, mostly remotely. Building upon its extensive experience, in 2021, the Global Forum Secretariat is delighted to launch a **new global training programme “Train the**

Trainer”. The first pilots will be organised for African developing countries to build an exchange of information (EOI) legacy within tax administrations in Africa, which is a key objective of the Africa Initiative.

OBJECTIVE

The “Train the Trainer” programme will strengthen the training capacity of participating jurisdictions. It will create and support a highly skilled network of trainers who will effectively localise and multiple the acquired knowledge and skills domestically. **The main objective is to sustain the EOI capability within tax administrations.** The ultimate goal is that EOI is effectively used to tackle tax evasion and avoidance and to mobilise domestic revenues.



CONTENT

As part of this global training programme, the Global Forum Secretariat will:

- ▶ Enhance, systemise and update the knowledge of the future trainers;
- ▶ Help the participants to strengthen their soft skills in delivering trainings, including in a virtual format;
- ▶ Provide a customisable pack of slides, handouts and other relevant training materials;
- ▶ Support the trainers in localising and understanding the training materials, and preparing and running their first two local trainings;
- ▶ Create an ongoing support network and provide feedback.

In substance, **the 2021 pilot is designed to help the participating jurisdictions deliver trainings to tax auditors and investigators domestically** with an objective of enhancing their awareness about the existing modes of cross-border administrative assistance in tax matters, in particular exchange of information on request (EOIR), and boosting their ability to use such instruments effectively in their day-to-day work. The trainers will be able to deliver a high-quality training which covers:

- ▶ Forms of administrative cooperation between tax authorities;
- ▶ Fundamentals of transparency and EOI, various forms of EOI and the key features of the EOIR standard;
- ▶ International agreements enabling EOI, including the Convention on Mutual Administrative Assistance in Tax Matters (MAAC);
- ▶ When and how to use EOIR, including insights regarding the type of information which is typically requested, such as legal and beneficial ownership, based on the experience of over 100 jurisdictions peer reviewed by the Global Forum;
- ▶ Drafting a successful EOI request, including understanding the concept of foreseeable relevance;
- ▶ Best practices in utilising EOI to tackle tax evasion; and
- ▶ Role of the EOI function and building a culture of EOI across the tax administration.

NOMINATION PROCESS

- ▶ Up to 10 participating jurisdictions will be selected for each of the two pilot programmes (English and French editions);
- ▶ Nominations are accepted from the Competent Authorities of African countries, which have a wide network of EOI relationship in force (in particular the MAAC) and the minimum EOI infrastructure in place;
- ▶ 2 participants per jurisdictions need to be nominated (it is advisable to nominate one male and one female participant);
- ▶ Participants should be public officials with experience in EOI and/or tax investigations or both;
- ▶ Participants should have a good command of English or French.¹

By nominating participants for this training programme, **the Competent Authority commits that the nominated trainers will be given enough time to effectively participate in the programme, will attend it in full and will run at least two local training sessions for tax auditors and investigators in the second semester of 2021**, either physically or remotely. If the participating jurisdiction would like to run a virtual training but does not have access to a suitable digital platform, this needs to be indicated in the nomination form and the Global Forum Secretariat will consider the possibilities of assisting the jurisdictions in that respect.

ORGANISATION

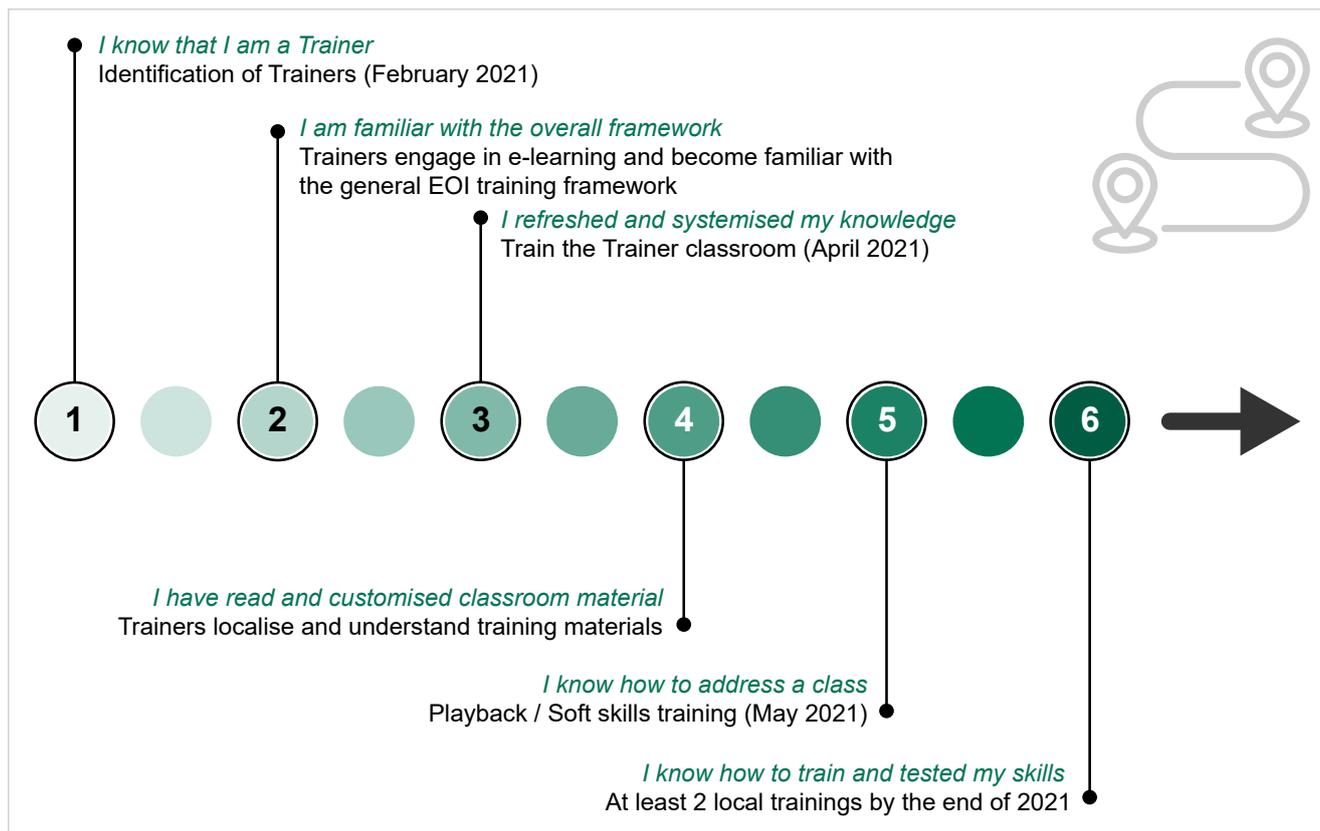


The training programme will be organised virtually in the form of a video meeting. The training will be interactive, including presentations, discussions and interactive pools, and therefore participants will need a stable internet connection to participate effectively. **Practical connection details will be sent to the selected participants together with other relevant information.**

KEY FEATURES

1. Prepare	2. Develop	3. Deploy	4. Stabilise
What will Trainers do?			
<ul style="list-style-type: none"> ▶ Attend a training session to enhance, systemise and update their EOI knowledge ▶ Playback the course content to the training team to enhance their soft skills 	<ul style="list-style-type: none"> ▶ Localise and understand the training materials, provided by the Global Forum for their countries 	<ul style="list-style-type: none"> ▶ Deliver at least two local trainings, physically and/or remotely by end 2021 	<ul style="list-style-type: none"> ▶ Provide detailed feedback to the Global Forum Secretariat ▶ Identify further training needs
How will the Trainers be supported by the Global Forum Secretariat?			
<ul style="list-style-type: none"> ▶ Train the Trainers, delivering substantive knowledge training ▶ Enhance the soft skills of Trainers and share “know how” training tips ▶ Provide customisable training materials 	<ul style="list-style-type: none"> ▶ Help Trainers localise and understand the training materials provided by the Global Forum ▶ Provide detailed feedback on the Playback Session 	<ul style="list-style-type: none"> ▶ Provide a contact point support to the Trainers ▶ Participate in the first training session (remotely) 	<ul style="list-style-type: none"> ▶ Engage in the post-training evaluation ▶ Provide continuous support to the Trainers

TRAIN THE TRAINER JOURNEY (2021)



CONTACT US

If you have any questions, please contact the Global Forum Secretariat at gftaxcooperation@oecd.org.



www.oecd.org/tax/transparency/



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