

Questionnaire on Capacity Building

Introduction

This questionnaire has been developed by the Subcommittee on Capacity Building of the United Nations Committee of Experts on International Cooperation in Tax Matters. The intention is to hear directly from tax officials of developing countries about their experiences and priorities. The Subcommittee will publish the results of this input and will analyze it so as to learn about current practices, and to understand the needs, shortcomings, and strategies of developing countries and aid donors in the design and implementation of capacity building programs. It is hoped that this in turn will inform the practices of all involved and strengthen the international dialogue on this important issue. As a consequence, the Subcommittee hopes that assistance will be delivered in a more effective manner, that additional assistance will be targeted to priorities identified by developing countries, and that developing countries will be in a better position to enhance their capacity to administer the tax laws and mobilize revenues for development.

“Capacity building” should be read broadly to include all aspects of tax agencies’ efforts to improve their capacity in tax policy and administration. Capacity building requires both a strategic vision and political support, as well as inputs of resources that may be financed by each country’s budget, as well as financial and in-kind assistance provided from abroad. International assistance for capacity building encompasses instances where officials of one country or organization provide advice, information, workshops or seminars, training, or the like to officials of a developing country.

The results of the survey will be made publicly available on the UN Tax Committee website without identifying the authors of particular responses.

1. Name of your country:

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2. Name of the organization(s) responsible for tax administration:

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3. Contact person(s) who wish to receive further information on the progress and findings of the UN Capacity Building Subcommittee:

<i>Name</i>	<i>Position</i>	<i>Email Address</i>

4. **Areas of Capacity Building:** In the past three years (calendar 2007-2009), in which of the following areas has your country's revenue agency or tax administration...

	...engaged in substantial capacity building?	...received capacity building assistance from abroad?
Tax Policy:		
Revenue mix and tax system overview		
Tax incentives and exemptions		
Specific tax policy issues (e.g. VAT, natural resources, financial sector)		
Advice on how to organize and carry out the tax policy (revenue analysis) function		
Revenue estimates for specific proposals		
Advice on how to perform revenue estimates (development of statistics and models)		
Drafting of legislation		
Development of treaty strategy and negotiation of treaties		
Other (specify)		
Tax Administration:		
General advice on organization and strategy (includes implementation of VAT or other administrative reforms)		
Human resource strategy and organization of training function		
Computerisation strategy		
Anticorruption and internal audit		
Procurement and installation of computerized systems		
Administration of treaties		
Audit strategy and how to conduct audits (domestic)		
Transfer pricing and audit of multinationals		
Collection strategy and collection techniques		
Other (specify)		
Specific modes of capacity building delivery. Which modes of capacity building delivery were used?		
Seminars, workshops, or training of tax officials abroad		
Seminars, workshops or training of tax officials in country		
Long-term resident international experts		
Short term international advisors		
On-line training		
Access to on-line data, documentation, and information on specific websites		
Other (specify)		

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5. Priority Areas for Capacity Building: In the next three years, in which priority areas your country's revenue agency or tax administration intend to engage in capacity building?

	Indicate up to 10 priorities, ranking them 1 to 10 in order of priority	For those areas indicated, where would you need to receive substantial international assistance?
<i>Tax Policy:</i>		
Revenue mix and tax system overview		
Tax incentives and exemptions		
Specific tax policy issues (e.g. VAT, natural resources, financial sector)		
Advice on how to organize and carry out the tax policy (revenue analysis) function		
Revenue estimates for specific proposals		
Advice on how to perform revenue estimates (development of statistics and models)		
Drafting of legislation		
Development of treaty strategy and negotiation of treaties		
Other (specify)		
<i>Tax Administration:</i>		
General advice on organization and strategy (includes implementation of VAT or other administrative reforms)		
Human resource strategy and organization of training function		
Computerisation strategy		
Anticorruption and internal audit		
Procurement and installation of computerized systems		
Administration of treaties		
Audit strategy and how to conduct audits (domestic)		
Transfer pricing and audit of multinationals		
Collection strategy and collection techniques		
Other (specify)		

For each of the following questions, please provide a maximum of 200 words:

6. Thinking back on your experience with capacity building activities, which have been the most successful for you? Why?

7. Thinking back on your experience with capacity building activities, have any been unsuccessful or not as successful as they should have been? Why?

8. Can you think of an area where your tax administration (or Ministry of Finance) has been quite successful, in a way that would lend itself to sharing experiences with other developing countries? If yes, please describe and explain.

9. Are you aware of another developing country that has had a success or implemented an interesting policy that you would like to learn from? If yes, please describe.

10. Do you have any comments on how to make capacity building more effective?