



Capacity Development Work on International Tax Cooperation: Update

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<http://www.un.org/esa/ffd/>

Meeting on Strengthening Tax Capacity Building Support to Developing Countries

- Held in Paris, on 17-18 October 2016 (back-to back with the 12th session of the Committee held in Geneva)
- Jointly organized by the inter-agency Platform for Collaboration on Tax (IMF, OECD, UN and World Bank) and the French Ministries of Finance and Foreign Affairs
- Aimed to:
 - Present the work of the Platform
 - Discuss the recommendations in the Platform report to G20 on tax capacity building
 - Share planned efforts to support revenue mobilization

ECOSOC Special Meeting on International Tax Cooperation (New York, 9 December 2016)

- For the first time to be held back-to-back with the Committee session, to increase ECOSOC engagement with the Committee
- It will be held in the form of interactive dialogue between the Committee and UN delegates
- It will aim to bridge the gap between the technical nature of the work of the Committee and broader policy interests of Governments
- Efforts will be made to “translate” the content of the work of the Committee into a broader policy perspective
- FfDO has provided secretariat support in organizing this meeting



ECOSOC Special Meeting on International Tax Cooperation (New York, 9 December 2016) - Cont'd

- The afternoon session will feature a discussion of the report to G20 on tax capacity building, which was jointly prepared by the Platform for Collaboration on Tax
- It will also be held in the form of interactive dialogue among ECOSOC delegates, members of the Committee, and relevant international and regional organizations
- It will aim to get further feedback from participants on a set of recommendations and enabling actions identified in the report



UN Capacity Development Programme in International Tax Cooperation: Progress

Dissemination of Committee's outputs

Courses and other training materials on:

- UN Model Tax Convention
- UN Transfer Pricing Manual

Development of practical tools

- Handbook on Administration of Tax Treaties
- Handbook on Tax Base Protection
- Practical Portfolios

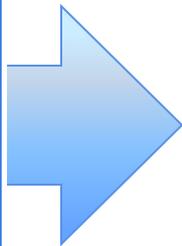
Country-level work

Technical cooperation drawing upon:

- Courses & other training materials
- Handbooks
- Practical Portfolios

Online Courses

Double Tax Treaties (pilot)





UN Course on Transfer Pricing

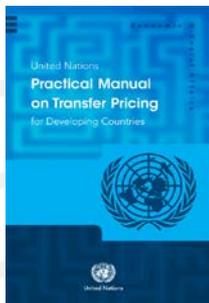


(Antananarivo, Madagascar, 14-17 November 2016)

Part of a multi-year training programme on Transfer Pricing being delivered in Africa in cooperation with ATAF



AFRICAN TAX
ADMINISTRATION FORUM



Built upon and followed up with the UN Primer on Transfer Pricing held in Lusaka, Zambia, in June 2015

Focused on comparability and transfer pricing methods

Attended by 35 tax officials from 16 countries in sub-Saharan Africa

Featured South-South sharing of country practices and experiences

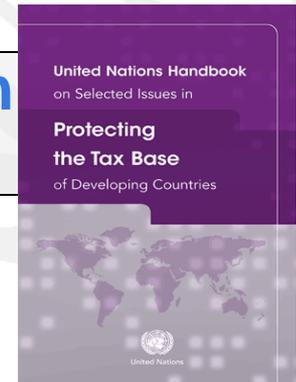


Included presentations on the update of the UN Practical Manual on Transfer Pricing and recent developments in the OECD work

Capacity Development Publications and Other Practical Tools: Progress

Update of the UN Handbook on Selected Issues in Protecting the Tax Base of Developing Countries

- 5 of 10 existing chapters have been updated and are being edited
- Remaining chapters to be updated in Q1-Q2 2017
- Two additional chapters are being developed:
 - Rents and Royalties
 - General Anti-Abuse Rules (GAARs)
- Revised edition of the Handbook expected to be finalized by July 2017



Capacity Development Publications and Other Practical Tools: Progress (cont'd)

UN Practical Portfolios on Protecting the Tax Base of Developing Countries

- **Completed Portfolios on the taxation of services and base-eroding payments of interest are being edited**
- **Portfolio on base-eroding payments of royalties and rents is being developed. Expected to be completed in early 2017**

Next steps...

- **A regional workshop will be held in Nairobi, Kenya, in March 2017, to present and get feedback on the Portfolios**
- **Updated and expanded edition of the Handbook will be launched at an event in Addis Ababa, Ethiopia, in July 2017**



Technical Cooperation Mission

(Quito, Ecuador, 28 November- 1 December 2016)



Final activity of a technical cooperation project for Ecuador's Revenue Service, delivered in cooperation with CIAT



Followed up with a Basic Course and Advanced Workshop held both in Quito(May 2016) and in Guayaquil (September 2016)

Focused on selected issues:

- Risk assessment
- TP returns
- Penalties
- TP unit set up



Follow-up technical cooperation activities to be delivered by CIAT in 2017, in coordination with the UN and with financial support by GIZ

Other Projects at Country-level: Progress

Angola: Technical cooperation project on tax treaties (negotiation and administration), in cooperation with Angola's General Tax Administration



UN Course on Double Tax Treaties (Part II) will be held in Luanda in January 2017, to be followed by remote and in-country technical cooperation throughout Q1 and Q2 2017



Dominican Republic: Technical cooperation project on tax incentives, in cooperation with the Ministry of Finance and the General Direction of Taxes

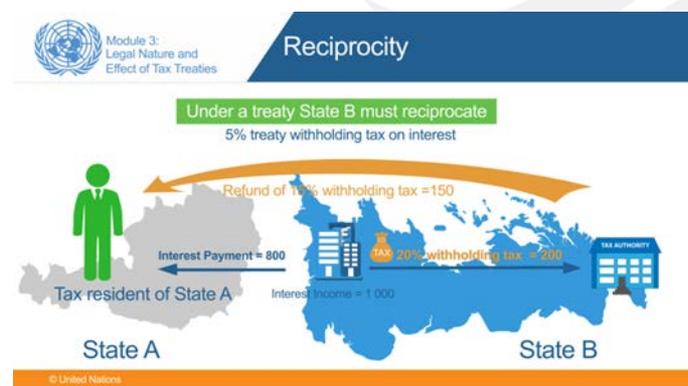


Progress made in the development of a methodology to carry out an ex-post cost-benefit analysis of tax incentives

In-country technical cooperation mission will be undertaken in February 2017, to test and implement the methodology

UN Primer on Tax Treaties ONLINE

- Finalized all the materials and converted them in an online format, including:
 - Instructional videos
 - Reading materials
 - Interactive quizzes
 - Practical examples and case studies
- Currently undergoing pilot testing
- Will be launched and made available free of charge to tax officials in developing countries in early 2017





Thank you

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<http://www.un.org/esa/ffd/>