

OECD Partnership Programmes in Tax

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Revenue Mobilisation and
Development Conference

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Overview

1. OECD approach to working with developing countries on tax matters.
2. Task Force on Tax and Development.
3. Lessons OECD has learned from working with developing countries.

OECD Global Relations Programme in Taxation

75+ dialogue events per year

On 20 different tax topics based on core CFA work

Attended by approx 2.500 officials annually

From 105 non-OECD economies

In 23 different host countries around the world

Since 1992, 50 000+ tax officials engaged in dialogue

1. Programme principles

- Demand driven, solution oriented dialogue.
- Partnership based (e.g ATAF and CIAT)
- Niche : international tax – assisting implementation of transfer pricing, treaties, exchange of information, tax auditing of multinationals etc
- Delivered through in house capacity and by serving tax officials (not consultants)
- Role of OECD is also to mobilise/lever resources for development.

Policy dialogue

Programme relies on

- Strategic policy dialogue (drawing on FTA) increasingly facilitating south-south learning.
- Overall programme demand driven by participating countries and each event customised to reflect developing country needs

For example, working with ATAF

- Programme determined by ATAF, delivered by OECD, with input from IMF
- Events (7 events in 2011) focused on ATAF Council priorities
- Key elements
 - exchange of information,
 - transfer pricing,
 - tax administration (with IMF)
- Objective to strengthen African tax administrations, help build working groups

Linking developing countries to Global Fora and Other Initiatives

G F on Transparency and Exchange of Information

G F on Tax Treaties

G F on Transfer Pricing

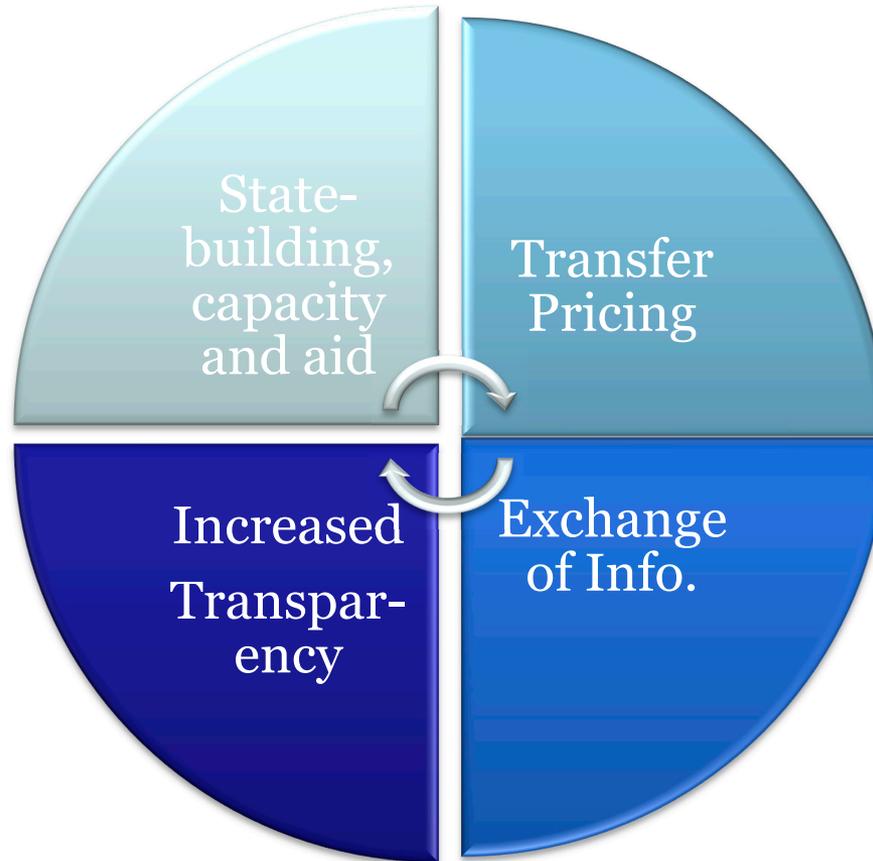
Network of Fiscal Relations Across Levels of
Government

Regional initiatives, (LAC, MENA)

2. OECD Task Force on Tax and Development



Task Force Focus Areas



3. Capacity Development : lessons

- Overall record of TA (\$20 billion over 30 years) poor....but record of TA to tax administration relatively good.
- Yet minimal share of aid (<0.1%) targeted at tax administration.
- OECD research on successful capacity development suggests interplay between a) enabling environment/politics b) organisational development c) individual human capacity.

More lessons.....

- TA providers not smart at understanding ‘political will’ (political economy, incentives for change).
- Capacity Substitution. Trade off between getting job done and sustainable capacity development. Exit strategies problematic (e.g customs Mozambique).
- Ownership/leadership of reforms matter most and donors need to enforce the Paris Declaration Principles—the global aid delivery standard.