

# The Platform for Collaboration on Tax (PCT)

The Platform for Collaboration on Tax: A major step to boost international cooperation in tax

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- The Sustainable Development Goals and the Addis Ababa Action Agenda

# Launch of the Platform

- April 2016: International organizations (IMF, OECD, UN and WBG) launched the Platform for Collaboration on Tax to boost global co-operation in tax matters.
- Objective: Better support governments in addressing the tax challenges they face.



# Activities of the Platform

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- Develop **tools for developing countries in the taxation of multinational enterprises**, including in relation to the new measures from the BEPS Project. **Toolkits**
- Support interested developing countries to participate in the implementation of the BEPS Package and **input into future global standard setting** on international tax.
- **Capacity development** issues.
- Improve awareness to build comprehensive and effective **exchange of information mechanisms**.
- Taxation and the **“informal” economy**.
- **Biennial global conference**. First one to be hosted by the UN at its Headquarters in New York at the end of 2017/beginning 2018. Proposed theme: “Taxation and the Sustainable Development Goals”.

# International Monetary Fund (IMF)

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- **Technical Assistance in taxation to member countries is a core function of the IMF**
  - Provided for over 50 years
  - Headquarters staff of more than 60 professional tax staff (policy and administration), supplemented by tax staff in 9 regional technical assistance centres covering the vast majority of lower income countries
- **Advice now provided to approximately 100 countries annually**
  - For lower income countries this can take form of comprehensive multi-year programs—with financing assistance provided through bi-lateral and multi-lateral donor trust funds
- **Technical assistance is facilitated by Fund staff's deep involvement with member countries' macroeconomic frameworks**
  - Discussions of reform strategies and goals take place at Ministers/Deputy Ministerial level, with implementation advice throughout technical levels

# International Monetary Fund (IMF)

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- **Selected recent and upcoming analytic work**

- Current Challenges in Revenue Mobilization—Improving Tax Compliance (<http://edms.imf.org/cyberdocs/Viewdocument.asp?doc=400151&lib=REPOSITORY>)
- Spillovers In International Corporate Taxation (<http://www.imf.org/external/np/pp/eng/2014/050914.pdf>)
- Tax Policy, Leverage and Macroeconomic Stability (paper, forthcoming November 2016)
- International Taxation and the Extractive Industries (book, forthcoming October, 2016)

- **New tools**

- **TADAT**: Tax Administration Diagnostic Tool, now operated through an independent secretariat
- **ISORA**: a revenue administration benchmarking methodology for collecting data on a variety of relevant metrics, now used as a collective basis for several international organizations to assess progress in revenue administration capacity building in countries receiving TA
- **RA-GAP**: a standardized methodology for measuring compliance gaps in specific taxes

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# Organisation for Economic Co-operation and Development (OECD)

- **Guidance and learning – toolkits, training and shared experience:**
  - 60 bi/multilateral events per year for 2000+ tax officials from 100+ countries
  - **Six Multilateral Tax Centres:** focus for dialogue with partner countries on tax matters
  - **International Academy for Tax Crime Investigation:** equips developing countries' investigators, judges etc. to fight illicit financial flows
  - Comparable Revenue Statistics – for increasing number of countries on all continents
  - Online Knowledge Sharing Platform – to support capacity development
- **Regional consultation and discussion**
  - Working with RTOs to improve voice of developing countries, and promote regional understanding, analysis and cooperation.
- **Country level capacity building**
  - Demand-led programmes on transfer pricing/BEPS issues, including legislation analysis and reviews, design of governance frameworks and risk assessment processes and capacity building for 20+ countries
    - Programmes include focus on extractive industries capacity building (mineral product pricing practical tools)
  - **OECD/UNDP Tax Inspectors Without Borders**
    - Targeted tax audit assistance in developing countries that has lead to increased revenue collection



# United Nations (UN)

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- **Capacity development programme on international tax cooperation**, as mandated by ECOSOC, aims to:

Focus on the needs and priorities of developing countries;

Draw on the outputs of the UN Tax Committee to disseminate and operationalize them;

Benefit from the collaborative engagement of the members of the UN Tax Committee, tax officials from developing countries, international and regional organizations and academics;

Include training, technical assistance, publications and other capacity development tools based on:

UN Model Double Taxation Convention between Developed and Developing Countries;

UN Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

UN Practical Manual on Transfer Pricing for Developing Countries.

# United Nations (UN)

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- **Recent publications:**

*UN Handbook on Selected Issues in Administration of Double Tax Treaties for Developing Countries;*

*Papers on Selected Topics in Negotiation of Tax Treaties for Developing Countries;*

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

*Practical Portfolios on Protecting the Tax Base of Developing Countries (forthcoming).*



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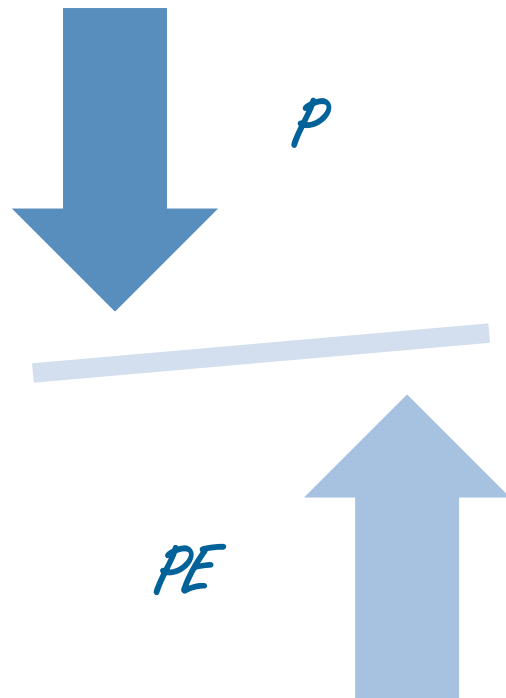
# Focus Area 1: Joint outputs–the toolkits

## Overview

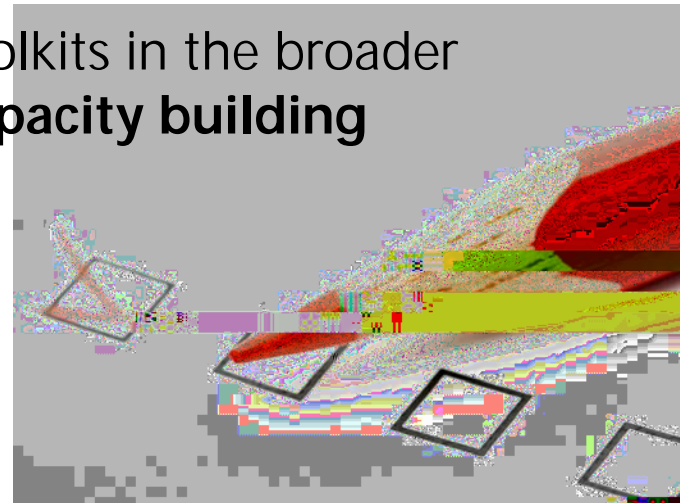
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- Feeding **countries' experiences and challenges** into **tools** to support the implementation by developing countries of solutions to relevant international tax issues, including BEPS and others
  - Joint work of the **IMF**, the **OECD**, the **UN** and the **WBG**.
  - Policy considerations and practical solutions: train6 (n)0.7 (s)-2.1 (:7 (s a)2.7 (n)2.7 ddy AMCID 29)-2.

# Toolkits: Approach



- **Practical:** surveys on the lack of comparables data for transfer pricing purposes, on the different regimes for transfer pricing documentation
- Role and importance of **country examples** and **case studies**
- Need for on-going **consultations with stakeholders**
- Role of the toolkits in the broader **context of capacity building**



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