





# The role of the Global Forum

Created in the context of the OECD's work to address the risks to tax compliance posed by non cooperative jurisdictions

2000

Restructured in response to the G20 call to strengthen implementation of the international transparency and exchange of information for tax purposes standards (On request)

2009

Provides an international platform to facilitate the effective implementation of the internationally agreed standards of transparency and exchange of information in the tax area (on request and automatic exchange)

2017



# Inclusive approach

- 139 wc 0 Tw 4.368 0 Td 4nc 0 Tw 4.368 0 7.66l,c 0 Tw 4.368 0 1p


OTHER, 96,  
69%

OECD, 35,  
25%

Non-OECD  
G20, 8, 6%

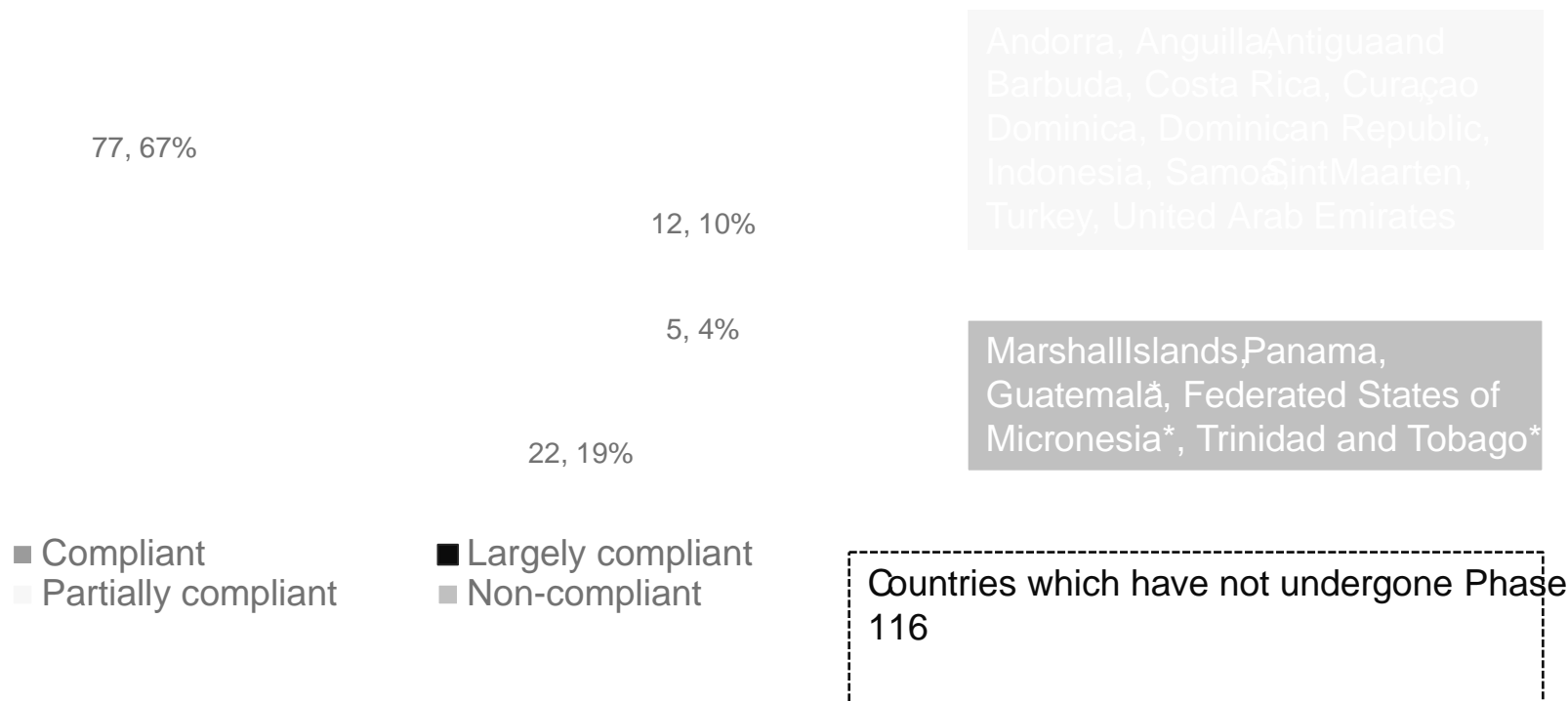
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# Exchange of Information on request (EOIR)

- All 139 members committed to EOIR standard- undergo a peer review
  - Provides -exchange on request of foreseeably relevant information for carrying out the provisions of a tax convention or for the administration or enforcement of the domestic tax laws of a requesting party
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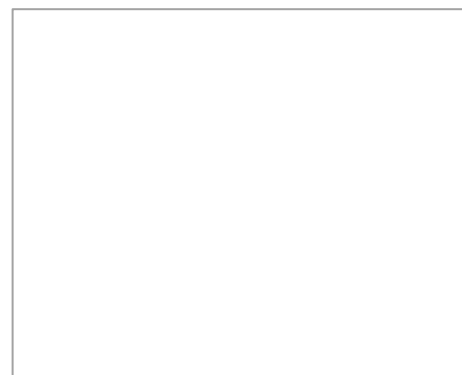


- First round of peer reviews finalised (2009) and the final reports published
- In total, 116 compliance rankings assigned




Andorra, Anguilla, Antigua and Barbuda, Costa Rica, Curaçao, Dominica, Dominican Republic, Indonesia, Samoa, Sint Maarten, Turkey, United Arab Emirates

Marshall Islands, Panama, Guatemala, Federated States of Micronesia\*, Trinidad and Tobago\*





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- Launched in 2016 to assess strengthened terms of reference which now includes
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I. Confidentiality and data safeguards

II. Domestic legislative frameworks



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# Work on Beneficial Ownership

- Critical for tackling IFFs
- Integrated both in the

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# Technical Assistance

- Allows countries with more limited capacities/resources to participate in and benefit from international cooperation – creates a level playing field
- Carried out in close cooperation with development agencies and other international organisations (e.g. g


## I. EOIR

- Implementing the standard and preparing for peer reviews
- Awareness and capacity Building of Auditors to benefit from EOIR

## II. AEOI

- Advice and capacity building in all aspects of implementation
- AEOI pilots and mentoring

## III. Other targeted initiatives

- Induction for new members
  - Regional initiatives
  - Beneficial Ownership work
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# Thank You

**Secretariat to the Global Forum**

**Email:**

**[gftaxcooperation@oecd.org](mailto:gftaxcooperation@oecd.org)**

**Ph: +33 (0)1 4524 9726**

**Visit the EOI Portal at:**

**[www.eoi-tax.org](http://www.eoi-tax.org)**

