



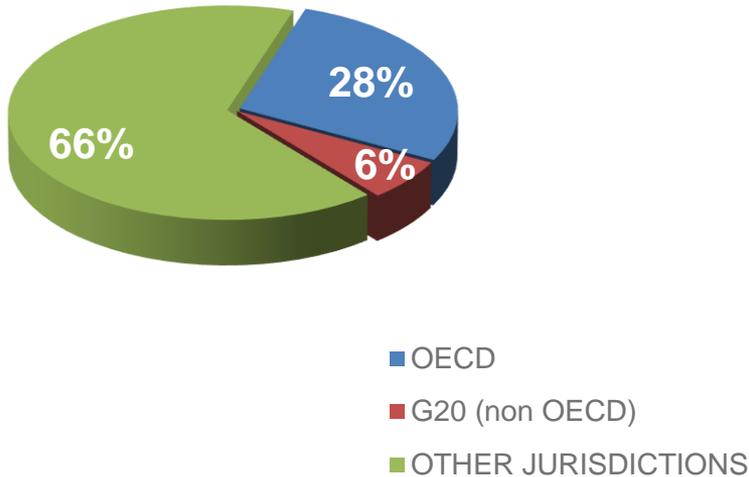
SETTING NEW STANDARDS IN THE INTERNATIONAL TAX ARENA: HOW TO STRENGTHEN THE VOICE OF PARTNER COUNTRIES

ATI/ITC Tax and Development Conference 2019
Berlin, Germany – 3 July 2019

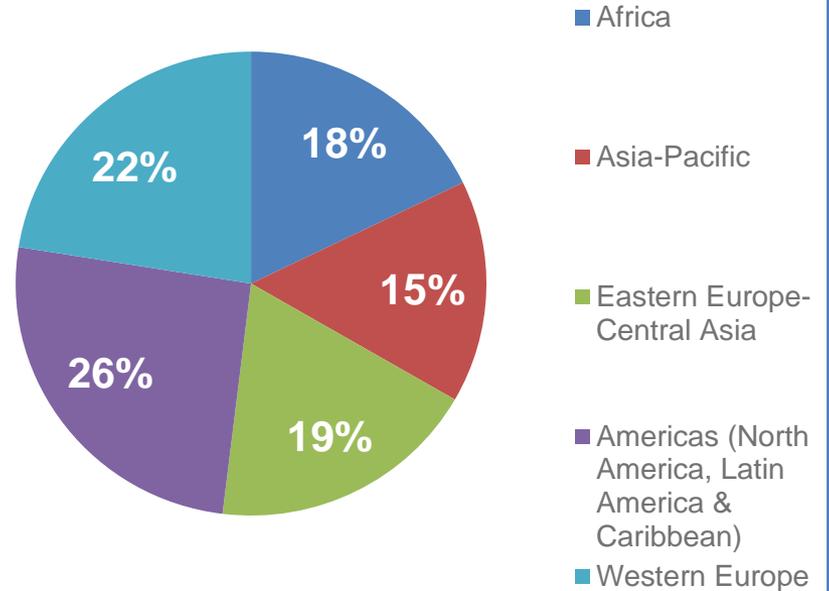


Inclusive Framework (IF) Membership

129 Members of the Inclusive Framework

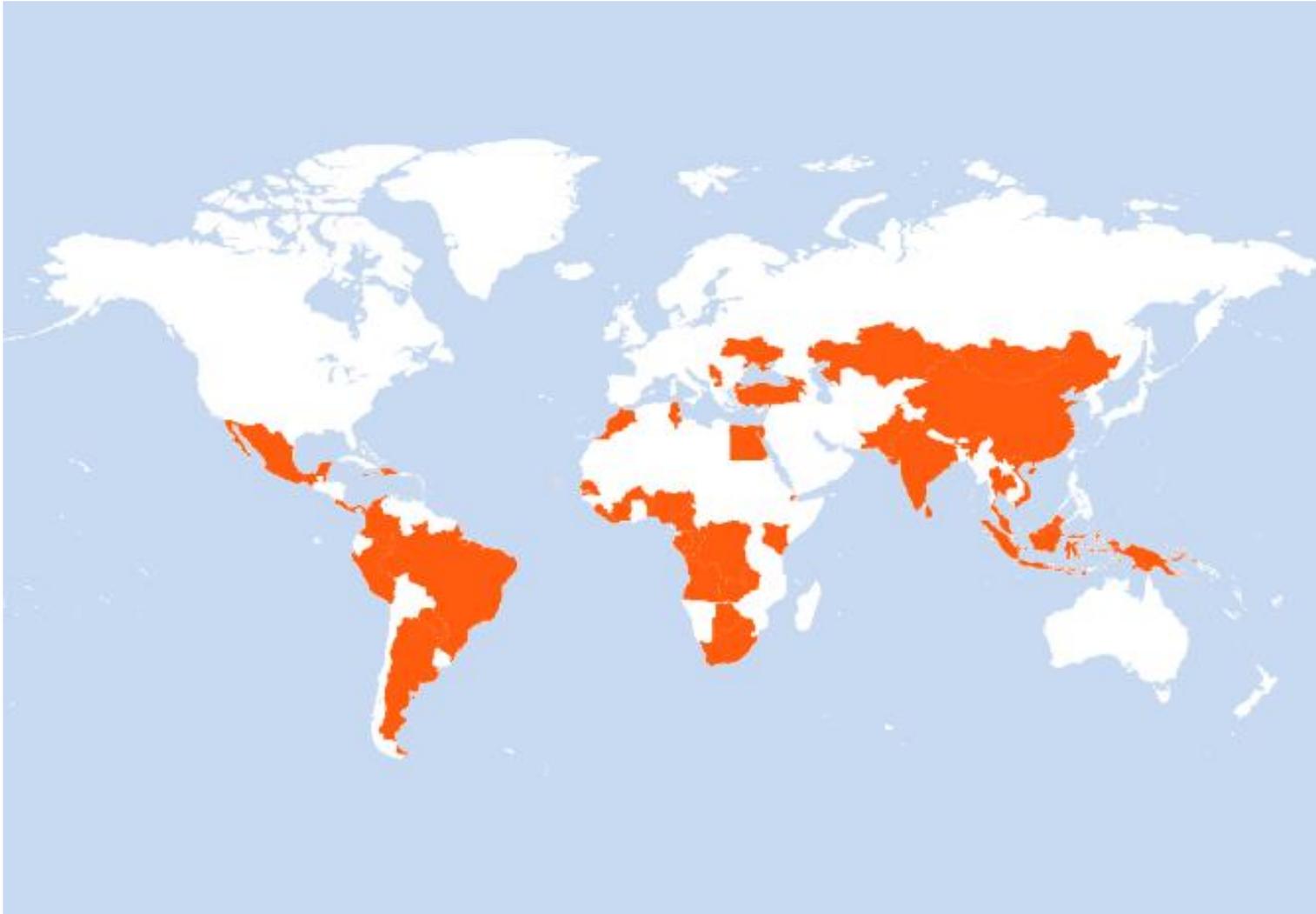


Regional balance



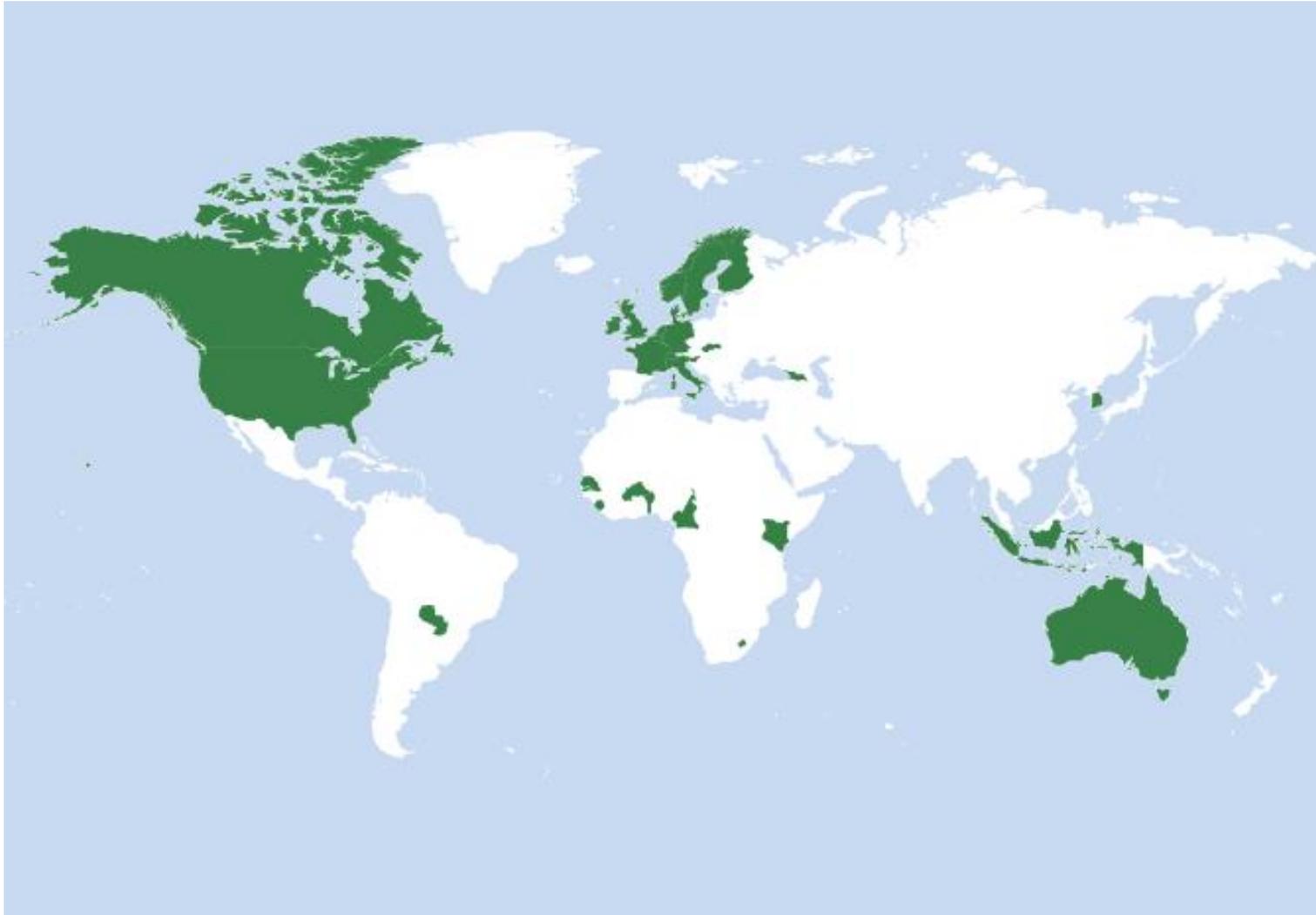


59 IF Members who are developing countries





29 IF Members who are also ATI members





10 IF members who are ATI partners and developing countries (Africa)





10 IF members who are ATI partners and developing countries (Eastern Europe-Central Asia)





10 IF members who are ATI partners and developing countries (Asia-Pacific)





10 IF members who are ATI partners and developing countries (Latin America)





Composition of the Steering Group of the Inclusive Framework on BEPS

IF Steering Group

Germany- (Chair)

China - (Deputy Chair)*

Nigeria - (Deputy Chair)*

Argentina*

Belgium

Brazil*

Canada

Côte d'Ivoire*

France

Georgia*

India*

Italy

Jamaica*

Japan

Mexico*

Netherlands

Saudi Arabia

Senegal*

Singapore

South Africa*

Spain

Sweden

United Kingdom

United States



RTO and IO Engagement in the Inclusive Framework

Observers to the IF:

- African Development Bank (AfDB)
- African Tax Administration Forum (ATAF)
 - *Cross-border technical committee*
- Asian Development Bank (ADB)
- Commonwealth Association of Tax Administrators (CATA)
- Centro Interamericano de Administraciones Tributarias (CIAT)
- Cercle de Reflexion et d'Echange des Dirigeants des Administrations Fiscales (CREDAF)
- European Bank for Reconstruction and Development (EBRD)
- Inter-American Development Bank (IADB)
- International Monetary Fund (IMF)
- Intra-European Organisation of Tax Administrations (IOTA)
- Pacific Islands Tax Administrators Association (PITAA)
- United Nations (UN)
- World Bank Group (WBG)
- World Customs Organization (WCO)



IF membership: Opportunities / Challenges

| OPPORTUNITIES | CHALLENGES |
|--|--|
| An equal voice in the development of standard setting related to BEPS | A fee (although reduced) |
| Access to targeted initiatives/ capacity building to ensure the effective participation and BEPS implementation | N/A |
| An equal say in peer review processes | A peer review process in respect of the four BEPS minimum standards but with deferral possibilities and some flexibility for developing countries |
| Being part of the evolving global consensus on the same basis as competitors - that will strengthen significantly countries' tax system and global standing and train officials) | Resource intensive nature of engagement |
| Enhance information and knowledge sharing | N/A |



Active participation in the work of the IF and on the digitalisation of the economy

- **IF January 2019 meeting**

- **34** IF/ developing countries participated in the plenary sessions (where, among others, the policy note on the digitalisation of the economy was discussed and approved)
- 13 IF/developing countries participated in pre-meeting on Digital

- **IF May 2019 meeting**

- **39** IF/ developing countries participated in the plenary sessions (where, among others, the programme of work on the digitalisation of the economy was discussed and approved)
- **23** IF/ developing countries participated in pre-meeting on Digital



OECD's interconnected approach to tax and development





Engagement of developing countries in digitalisation discussions and solution finding process

1. Participation in IF and WP meetings

2. Regional outreach and partnerships

3. Capacity building



Regional outreach and partnerships

2-4 July 2019: ADB workshop on tax and digitalisation in Asia, **Tokyo, Japan**

9 July 2019: Meeting of OECD Secretariat with ATAF Cross Border Taxation Technical Committee, **Pretoria, South-Africa**

22-26 July 2019: COTA General Assembly and Technical Conference, **Turks and Caicos Islands**

19 -20 September 2019: Regional Inclusive Framework induction programme, **St. Vincent & the Grenadines**

8-10 October 2019: IOTA-OECD Regional meeting on BEPS in **Baku, Azerbaijan**

23 October 2019: SGATAR Annual meeting, **Yogyakarta, Indonesia**

October/November 2019: CREDAF-OECD Regional meeting on BEPS, **Dakar, Senegal (TBC)**

5-6 November 2019: LAC Fiscal Policy Forum, **Lima, Peru**

19-22 November 2019: Regional consultation on digitalisation, ADB headquarters, **Manila, Philippines (TBC)**

2-6 December 2019: Development Forum of OECD Multilateral Tax Centres, **Yangzhou, China (Date TBC)**



THANK YOU