



# Committee of Experts on International Cooperation in Tax Matters

Twentieth Session

## *UNDESA/FSDO Capacity-building: An Update*

# Overview

- **Activities implemented since the last session of the Tax Committee**
  - **Pre-COVID-19: in-person training/technical assistance**
  - **Post-COVID-19: online courses and virtual workshops**
- **Plans for future work (including postponed activities)**
- **Work of the Platform for Collaboration on Tax (PCT)**
- **Capacity building on broader issues in financing sustainable development (asset management)**

# Country-level training & technical cooperation



**Workshop on Tax Treaties: Practical Case Studies  
(Guayaquil, Ecuador, 5-8 November 2019)**



**Course on Double Tax Treaties  
(Lima, Peru, 11-15 November 2019)**



**Workshop on Anti-abuse Provisions  
(Jakarta, Indonesia, 11-15 November 2019)**

# Regional workshop



**Workshop on Transfer Pricing (TP)  
(Nairobi, Kenya, 5-6 December 2019)**



- **Back-to-back with TP Subcommittee's meeting**
- **Overview of key TP concepts and current issues:**
  - **Documentation**
  - **Audits and risk assessment in the extractive industries (mining and oil & gas)**
  - **TP in specialized sectors (new energy projects, telecommunications, etc.)**
  - **Business restructuring**
  - **TP and the digitalized economy**
- **Facilitated by international, regional and national experts, including members of the Subcommittee**



**AFRICAN TAX  
ADMINISTRATION FORUM**



**KENYA REVENUE  
AUTHORITY**

# Events affected by COVID-19

- **Global workshop on practical and policy aspects of taxation in a digitalized economy (New York, March 2020)**
- **Country-level training on tax treaties (Honduras, March 2020)**
- **UN/OECD courses on tax treaty negotiation**
  - **Seoul, May 2020 – Regional**
  - **Vienna, July 2020 – Global**
  - **Asunción, August 2020 – Regional**
- **Workshop on environmental taxation (June 2020)**
- **Course on Mutual Agreement Procedure (Vienna, July 2020)**

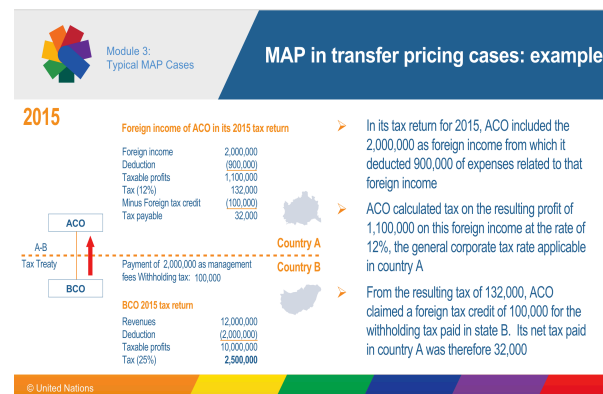
# Post-COVID-19: Remote training

- **NEW Online Primer on Mutual Agreement Procedure**
  - Basic-level training on MAP easily accessible remotely
  - Pre-requisite for intermediate/advanced in-person workshops (when these activities will resume)
  - Complement to the existing Online Primers (Tax Treaties and TP)
- **Virtual workshops on tax treaties (June-July 2020)**
  - Pilot programme with regional focus (Latin America)
  - Replace in-person workshops in LA affected by COVID-19
  - Facilitated by regional experts, including Committee members
  - In collaboration with OECD and CIAT



# UN Online Primer on MAP

- Introduces the MAP, how it works and what is required for its application by tax officials
- Based on the chapter on MAP of the UN Handbook on Dispute Avoidance and Resolution
- 14 modules consisting of video lessons and downloadable reading materials
- Final quiz to test the knowledge acquired



# UN Online Primer on MAP

Modules	Release date
<b>Modules 1-3</b> introduce the course, describe what is the MAP and provide typical examples of MAP cases.	10 June 2020
<b>Modules 4-6</b> analyze how Action 14 of the OECD/G20 Project on BEPS has impacted the MAP, discuss the role and organization of the competent authority functions and provide an overview of the process followed in a MAP on request case.	30 June 2020
<b>Modules 7-12</b> address different aspects of the process, including the submission of a MAP request by a taxpayer, the role of the competent authority that receives the request, the unilateral and bilateral stages of the MAP, the presentation of a tentative agreement to the taxpayer, the conclusion of the mutual agreement and its implementation.	15 July 2020
<b>Modules 13-14</b> recap the actions involved in the MAP on request process, present a suggested timetable for these actions, and deal with the types of MAP that address issues related to the interpretation or application of tax treaties or double taxation not covered under tax treaties.	29 July 2020



# Virtual workshops on tax treaties

- **4 pilot sessions addressing selected tax treaty issues**
  - **17 June 2020: Scope of Tax Treaties**
  - **1 July 2020: Permanent Establishment**
  - **15 July 2020: Taxation of Services**
  - **29 July 2020: Taxation of Business Profits**
- **First session attended by 60 tax officials from 10 countries in Latin America**



# Tentative plans for future events

- **Workshop on practical and policy aspects of taxation in a digitalized economy: rescheduled for 9-11 September 2020**
- **Workshop on taxation and inequality: tentatively planned for Q4/2020**
- **UN/OECD courses on tax treaty negotiation: postponed to late 2020 or 2021**
- **Workshop on environmental taxation: postponed to late 2020 or 2021 (to be held back-to-back with Subcommittee meeting)**



# **Workshop on practical and policy aspects of taxation in a digitalized economy (9-11 September 2020)**

- **Information and perspectives on different options for the taxation of the digitalized economy**
- **Views and approaches followed by major participants in the current debates on digital taxation (e.g., OECD, other IOs, governments, civil society, academia and business)**
- **Double taxation, double non-taxation and corrosive tax competition issues in a digital economy era**
- **Practicalities for developing countries in formulating and administering policies that help achieve the SDGs**
- **FOCUS on developing countries and the impact on their tax bases**

# Platform for Collaboration on Tax (PCT)

## Update on joint work

- **Work Stream 1: Coordination of DRM Capacity Development**
  - Online Integrated Platform (OIP)
  - TWG Meetings
  - Partnership Council Meeting (July 2020)
- **Work Stream 2: Analytical Work**
  - **Toolkits**
    - Taxation of Offshore Indirect Transfers (released)
    - Transfer Pricing Documentation (Q3 2020)
    - Tax Treaty Negotiation (Q3 2020)



# Platform for Collaboration on Tax: Update on joint work (cont'd)

- **Work Stream 3: Outreach and Engagement**

- **New PCT website**
- **Training workshops on Comparable Data for Transfer Pricing (March, April 2020)**
- **Virtual workshop on Medium-Term Revenue Strategies (MTRS), in collaboration with ATAF (July 2020)**
- **Regular exchange of information with regional tax organizations, the Addis Tax Initiative (ATI), Forum of Tax Administrations (FTA)/Knowledge Sharing Platform (KSP)**



# Capacity building on asset management

- **Workshops for local and central government officials on Covid-19 resilient asset management in target countries (Bangladesh, Nepal, Uganda, Tanzania)**
- **First progress reports on implementation of Asset Management Action Plans (AMAPs) in 4 target countries**
- **Publication on “Managing assets for sustainable development – A manual for local and national governments” (Q4 2020)**
- **Next steps: Exploring partnerships with academia, think tanks to introduce Massive Open Online Course (MOOC) on asset management**





# Thank you

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