
Committee of Experts on International Cooperation

in Tax Matters

Twelfth session

Geneva, 11-14 October 2016

Item 3 (b) (iv) of the provisional agenda*

Discussion of substantive issues related to international cooperation in tax matters: other issues: capacity-building

Enhancing the effectiveness of external support in building tax capacity in developing countries

Note by the Secretariat

1. Ministers of Finance and Central Bank Governors of the Group of 20, in their communiqué dated 27 February 2016, called upon the International Monetary Fund (IMF), the Organization for Economic Cooperation and Development (OECD), the United Nations and the World Bank Group to recommend mechanisms to help ensure effective implementation and funding of technical assistance programmes and to report back to the meeting of the Ministers of Finance and Central Bank Governors of the Group of 20 on 23 and 24 July 2016.

2. In response to that request, the four organizations, working jointly as members of the newly established Platform for Collaboration on Tax, developed a series of recommendations and enabling actions, drawing on their individual experiences in delivering technical cooperation projects and their interactions with other providers of