



5<sup>TH</sup> PLENARY MEETING OF THE  
TASK FORCE ON TAX AND DEVELOPMENT  
2-3 November 2015 – Paris, France

SUPPORTING THE SUSTAINABLE DEVELOPMENT GOALS

DRAFT AGENDA  
VERSION OF 28 OCTOBER 2015

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Marriott Champs-Élysées Hotel  
70 Avenue des Champs-Élysées  
75008 Paris

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TASK FORCE ON TAX AND DEVELOPMENT:  
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2-3 NOVEMBER 2015  
MARRIOTT CHAMPS-ELYSÉES HOTEL, PARIS**

**- DRAFT AGENDA -**

**MEETING OBJECTIVES:**

The objectives of this meeting are for governments, international and regional organisations, civil society and business to:

- Review progress on tax and development made in 2015, including in relation to the UN Sustainable Development Goals (SDG's), the Financing for Development Conference, the Addis Tax Initiative, the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, Exchange of Information for Tax Purposes and Tax Inspectors Without Borders.
- Take stock of where the Task Force is helping and plan future action.
- The meeting will include a seminar on State building, Citizenship and Taxation and the launch of the OECD's Source Book on Taxpayer Education.

**DAY 1: MONDAY 2<sup>ND</sup> NOVEMBER 2015**

**09.00 – 11.00**

**SESSION I:  
TAXATION, THE SDG's AND FINANCING FOR DEVELOPMENT**

Introductions from the Co-Chairs of the Task Force on Tax and Development and the OECD Secretariat.

**Co-Chairs:**

Tom Moyane, Commissioner of the South African Revenue Service.  
Harry Roodbeen, Director International Tax and Consumer Tax, Ministry of Finance of the Netherlands.

**OECD Secretariat:**

Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD.  
Jon Lomoy, Director, Development Co-operation Directorate, OECD.

After the introductions, this session will provide an overview of 2015 developments:

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| <ul style="list-style-type: none"> <li>• Taxation and the UN Sustainable Development Goals, and monitoring progress through reliable revenue statistics. Gail Hurley, Policy Specialist, UNDP and David Bradbury, Head of Tax Policy and Statistics Division, OECD .</li> <li>• Taxation and the Addis Ababa Financing For Development Conference outcomes. Gail Hurley, Policy Specialist, UNDP.</li> <li>• The Addis Tax Initiative, objectives and next steps. Simon Whitfield, Policy Advisor, Department for International Development, United Kingdom.</li> </ul> | <p><b>DOCUMENTS:</b></p> <p>Addis Tax Initiative Briefing Note</p> <p>Addis Tax Initiative Note on Role and Organisation</p> |
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*Followed by discussion*

**EXPECTED OUTCOMES:**

1. The importance of statistics for monitoring progress on mobilising domestic resources recognised (UNSDG 17.1)
2. Understanding the monitoring process for the Addis Ababa Action Agenda.
3. Countries join the Addis Tax Initiative.

<b>11.00 – 11.30</b>	<b>COFFEE BREAK</b>
<b>11.30 – 13.30</b>	<b>SESSION II: BASE EROSION AND PROFIT SHIFTING AND DEVELOPING COUNTRIES</b>

This session will discuss how developing countries have participated in and impacted on the BEPS Project. Now there is widespread agreement among countries on the measures to tackle BEPS, implementation becomes key. Work will be carried out to support interested countries, particularly those for which capacity building is an important issue, in implementing the rules and applying them in a consistent manner. Participants will explore how tools can be developed to assist developing countries implement BEPS solutions and how capacity building support can be designed and implemented.

*Presentations:*

- The impact of developing country participation in the BEPS Project and the implementation of the BEPS outcomes in developing countries. Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD.
- Perspectives on participation in the BEPS Project. Lincoln Marais, Director, African Tax Administration Forum and Marlene Parker, Director, Tax Administration, Jamaica.
- G20 mandated tools to support developing countries, with a focus on tax incentives. Marijn Verhoeven, Lead Economist, World Bank.
- Update on the OECD/EC/WBG capacity building support programme on transfer pricing. José Correia Nunes, Head of Unit, European Commission, Madame Binh Tran Thi Thanh, Deputy Director of International Tax Department, General Department of Taxation of Vietnam and Moses Madongorere, Case Manager, Investigations, ZIMRA, Zimbabwe.
- Perspectives from business and civil society. Alan McLean, Executive Vice President, Royal Dutch Shell, OECD Business and Industry Advisory Committee (BIAC) and Joseph Stead, Senior Economic Justice Advisor, Christian Aid.

**DOCUMENTS:**

- Two-part report to the G20 Development Working Group on the impact of BEPS in low-income countries
- Options for low-income countries' effective and efficient use of tax incentives for investment
- Developing capacity in transfer pricing flyer
- Engagement with developing countries in BEPS project flyer

*Followed by discussion on next steps*

**EXPECTED OUTCOME:**

1. A way forward on how different stakeholders can help implement the BEPS outcomes in developing countries in the next two years.

<b>13.30- 14.30</b>	<b>LUNCH BREAK</b>
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<b>14.30 - 16.00</b>	<b>SESSION III: TAX INSPECTORS WITHOUT BORDERS (TIWB)</b>
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In July 2015, Tax Inspectors Without Borders was launched at the Third International Conference on Development Finance in Addis Ababa as a partnership between the OECD and UNDP to deliver the programme. TIWB is a new capacity building initiative through which developing country tax administrations are assisted by tax audit experts in selecting and performing tax audits, bridging the gap between theory and practice.

*Presentations:*

- Tax Inspectors Without Borders, an OECD/UNDP Partnership. Martin Bergwerff, Senior Tax Advisor, OECD and Erling Kravik, Policy Specialist, UNDP.
- TIWB and Ghana: A practical case study. Guswin Okkerse, Tax Auditor, Dutch Tax Authorities and Kwame Owusu, Team Leader Transfer Pricing, Ghana Revenue Authority.
- TIWB and Senegal: A practical case study. Raynald Vial, Inspecteur Principal des Finances Publiques, Direction du Contrôle Fiscal Rhône Alpes Bourgogne, France and Magatte Diakhate, Chef du Bureau du contrôle fiscal, Administration fiscale du Sénégal.
- TIWB and South-South co-operation. Richard Kombe Kapasa, Senior Tax Inspector, Zambia Revenue Authority.

**DOCUMENT:**

OECD/UNDP Tax Inspectors Without Borders Flyer

*Followed by discussion and agreement on next steps*

**EXPECTED OUTCOME:**

1. A plan for all stakeholders to support TIWB capacity building projects in developing countries 2016-19.

<b>16.00 - 16.30</b>	<b>COFFEE BREAK</b>
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<b>16.30 - 17.15</b>	<b>SESSION IV: EXCHANGE OF INFORMATION FOR TAX PURPOSES AND DEVELOPING COUNTRIES</b>
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Tax evasion and illicit financial flows feature prominently in SDG16 aiming for a significant reduction of those by 2030. Exchanging information for tax purposes between jurisdictions is one key to fighting tax evasion and illicit financial flows. This session will take stock of efforts to support developing countries exchange information effectively and will assess the implications of the move towards the sharing of information on an automatic basis.

*Presentation:*

- Update on the Automatic Exchange of Information for Tax Purposes and Developing Countries. Monica Bhatia, Head of the Global Forum on Transparency and Exchange of Information for Tax Purposes.

*Followed by discussion*

EXPECTED OUTCOME:

1. Inform participants of how exchange of information for tax purposes between jurisdictions is key to fighting tax evasion and illicit financial flows.

17.15 - 18.00

**SESSION V:  
OSLO DIALOGUE: BUILDING CAPACITY OF TAX CRIME INVESTIGATORS IN  
DEVELOPING COUNTRIES**

By 2030 SDG16 intends to “*significantly reduce illicit financial flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime*”. The Oslo Dialogue promotes a whole of government approach to fighting tax crime and other financial crimes. The OECD’s International Academy for Tax Crime Investigation offers intensive programmes to train investigators, prosecutors, judges and other officials from across the world in the latest investigative techniques and to share best practices.

*Presentation:*

- Update on the OECD International Academy for Tax and Crime. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD.

*Followed by discussion and agreement on next steps*

EXPECTED OUTCOME:

1. Agree on a plan to ensure developing countries benefit from the Oslo Dialogue.

## DAY 2: TUESDAY 3<sup>RD</sup> NOVEMBER 2015

### SEMINAR ON STATE BUILDING AND TAXATION

09.00 - 10.30

#### SESSION I: EFFECTIVE STATES, CITIZENSHIP AND ACCOUNTABILITY

In the first session of this two part seminar on state building and taxation, the current thinking on the role taxation plays in building effective states, citizenship and accountability will be explored. Presenters and panelists will address the practicalities of what it means to build the social-fiscal contract in developing countries and to connect taxpayers' expectations with the delivery of public services.

#### *Presentations:*

- Taxes: Price of Civilization or Tribute to Leviathan? Lant Pritchett, Professor of the Practice of International Development, Harvard Kennedy School of Government.
- 'Tax Morale': Measuring what people think about paying taxes and the OECD's 'Trust Strategy'. Angel Melguizo, Head of the Latin America and the Caribbean Unit, OECD Development Centre.
- Dynamics of the Philippines' sin tax reform. Kim Jacinto-Henares, Commissioner, Bureau of Internal Revenue of the Philippines.

#### DOCUMENTS:

Taxes: Price of Civilization or Tribute to Leviathan?

What Drives Tax Morale?

#### *Followed by discussion*

10.30 - 11.00

#### COFFEE BREAK

11.00 - 12.45

#### SESSION II: BUILDING TAX CULTURE, COMPLIANCE AND CITIZENSHIP: A GLOBAL SOURCE BOOK ON TAXPAYER EDUCATION

The second session of the seminar will focus on how governments are reaching out to inform and engage today's – and future – taxpayers. The session will launch the OECD's publication *Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education*. Presenters will then assess whether and how taxpayer education strategies can foster an overall "culture of compliance" based on rights and responsibilities, in which citizens see paying taxes as an integral aspect of their relationship with their government.

- Introductory video by EUROsociAL II on taxpayer education to spur social cohesion.

*Presentation:*

- Presentation and launch of the Global Source Book on Taxpayer Education. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD and Borja Díaz Rivillas, Senior Expert, the International and Ibero-American Foundation for Administration and Public Policies (FIIAPP).

PUBLICATION:

Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education

*Followed by a panel discussion:*

- Inclusion of Fiscal Education in the School Curricula of El Salvador. Lead Speaker: Erlinda Hándal Vega, Deputy Minister for Science and Technology, Ministry of Education of El Salvador and Miguel Angel Pacas Guadrón, Tax Auditor, Treasury of El Salvador.
- Tax and Accounting support by University graduates to low-income taxpayers in Brazil. Clóvis Peres, Tax auditor, Brazilian Federal Revenue.
- Presentation of the Taxpayer Education Network. Margarita Faral, Advisor, Ministry of Economy of Uruguay.
- South Africa Revenue Service's Mobile Tax Units. Johan Fourie, Manager International Relations, South African Revenue Service.

*Discussion*

***Followed by wrap up from Co-Chairs***

The chairs will review findings from the seminar and set out agreed next steps for taking forward work on state building, citizenship and taxation by the Task Force.

ANTICIPATED OUTCOME:

1. Agree on future Task Force work in the area of tax compliance and tax morale.

12.45-13.00

**TASK FORCE CLOSING SESSION:  
CO-CHAIRS SUMMARY AND NEXT STEPS**

The chairs will review progress made and assess the main findings from the meeting and set out what new work the Task Force will undertake in the period 2016-17, with agreed objectives and deadlines.

***Lunch Briefing: OECD Work on Extractive Industries and Mineral Product Pricing***

***13.15-13.45***

Dan Devlin, Senior Economist, OECD will provide a brief update on the current work on understanding mineral product transformation chains and product pricing for transfer pricing analysis. This briefing will also examine current issues around the taxation of natural resources.

Alan McLean, Executive Vice President, Royal Dutch Shell, OECD Business and Industry Advisory Committee (BIAC) will also provide a business perspective on these issues.

*Lunchboxes will be provided for participants.*