

PARTICIPATION PLAN

Committee on Fiscal Affairs

References:

- 15.03.2013
- 14.05.2013
- 11.07.2013
- 04.10.2013
- 15.10.2013
- 13.02.2014
- 09.04.2014
- 03.12.2014
- 09.01.2015
- 20.01.2015
- 25.09.2015
- 01.10.2015
- 23.03.2016
- 23.05.2016
- 26.05.2016
- 15.06.2016
- 25.01.2017
- 23.02.2017
- 12.07.2018
- 19.10.2018
- 17.01.2019
- 02.07.2019
- 13.09.2019
- 19.09.2019
- 21.02.2020
- 26.06.2020
- 20.01.2021
- 21.07.2021
- 01.06.2022
- 10.06.2022
- 06.07.2022

** In line with the Roadmaps for the OECD Accession Process adopted by the Council at Ministerial level on 10 June 2022, Brazil, Bulgaria, Croatia, Peru, and Romania are invited to participate, on the basis of their status as accession candidate countries, in the meetings of all OECD substantive committees and their subsidiary bodies open to participation by all OECD Members. Where they participate on the basis of their status of accession candidate countries, they will participate in all discussions except confidential sessions and have access to related documents but they will not take part in decision-making. Where they are Associates or Participants in an OECD body in line with the Revised Resolution of the Council on Partnerships in OECD Bodies, they will maintain their status and the corresponding rights and obligations throughout the accession process.*

PARTICIPATION PLAN

OECD Body	Committee on Fiscal Affairs (CFA)
Subsidiary bodies to which this Plan applies^{1 2}	<ul style="list-style-type: none"> ● Forum on Harmful Tax Practices ● Forum on Tax Administration ● Joint Meetings of Tax and Environmental Experts (joint with the Environment Policy Committee) ● Task Force on Tax Crimes and Other Crimes ● Task Force on the Digital Economy ● Working Party No. 1 on Tax Conventions and Related Questions ● Working Party No. 10 on Exchange of Information and Tax Compliance ● Working Party No. 11 on Aggressive Tax Planning ● Working Party No. 2 on Tax Policy Analysis and Tax Statistics ● Working Party No. 6 on the Taxation of Multinational Enterprises ● Working Party No. 9 on Consumption Taxes
Global Relations Strategic Directions	Approved on: 23 January 2020
ASSOCIATES	
Conditions	1) Associate in the CFA and all its subsidiary bodies: Contribute to the achievement of the Committee's mandate and programme of work, and:

¹ The Global Relations Strategy and Participation Plan of the CFA do not apply to the Advisory Group for Co-operation with Partner Economies.

² The current Participation Plan of the other parent body can be found at the following address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

	<ul style="list-style-type: none">• Eliminating international double taxation on income and capital without creating opportunities for non-taxation or reduced taxation through complying with the key substantive conditions underlying the OECD Model Tax Convention [WP1].• Committing to provide appropriate data for the CFA's periodic tax statistics and tax policy publications and also to contribute actively to the analysis of tax policy in terms of its effects on economic performance and social well-being [WP2].• Eliminating double taxation through ensuring the primacy of the arm's length principle, as set out in the OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, for the determination of transfer pricing between associated enterprises [WP6].• Addressing Base Erosion and Profit Shifting (BEPS) in accordance with the BEPS package and the ongoing work of the Inclusive Framework on BEPS [WPs 1, 2, 6, 9, 10, 11].• Engaging in administrative assistance in tax matters, including through effective exchange of information as reflected in the international standards on exchange of information on request and on automatic exchange of financial account information in tax matters [WP10].• Reducing uncertainty and risks of double taxation and unintended non-taxation when applying Value Added Tax/Goods and Services Tax in a cross-border context, through the design and operation of these taxes and adhere to the 2016 Recommendation on the Application of Value Added Tax/Goods and Services Tax to the International Trade in Services and Intangibles [OECD/LEGAL/0430] which embodies the International VAT/GST Guidelines [WP9].• Combating tax crimes and other crimes, adhere to the 2009 Recommendation on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions [OECD/LEGAL/0371], the 2010 Recommendation to Facilitate Co-operation between Tax and Other Law Enforcement Authorities to Combat Serious Crimes [OECD/LEGAL/0384], and the Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime [OECD/LEGAL/0469] [TFTC].• Committing to provide appropriate data for the International Survey on Revenue Administration for purposes of the Tax Administration Comparative Information Series. <p>2) Associate in one or several of the CFA subsidiary bodies: See the conditions set out above for the individual Working Party.</p>
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Fee³	Higher Part I Associate fee at CFA level; lower fee at individual subsidiary body level.		
Associate	Bodies to which the invitation applies	Approval date	Exchange of letters
Argentina	All	13.02.2014	19.06.2014
China (People's Republic of)	WP10	13.02.2014	21.03.2014
India	WP10	19.09.2019	15.11.2019
ASSOCIATES IN THE PROJECT ON BASE EROSION AND PROFIT SHIFTING ("BEPS PROJECT")			
Conditions	Partners are Associates ⁴ in the BEPS Project of the CFA, for the whole duration of the project. These Partners: <ol style="list-style-type: none"> 1) are expected to contribute actively to the BEPS Project, including through policy dialogue and exchange of information, and to associate themselves to the outcome of the project, unless they state otherwise; 2) will participate in the work on the BEPS Project in accordance with the Organisation's Rules of Procedure, including those governing the conduct of meetings, and relevant provisions on the classification of documents; 3) Associates invited on 23 May 2016 shall commit to the comprehensive BEPS package and to its consistent implementation. 		
Fee⁵	EUR 53 800 annually for the Associates invited before 01.01.2016; EUR 20 800 annually for the other Associates.		
Associate invited in the BEPS Project prior to 2016	Approval date	Exchange of letters	
Argentina	11.07.2013	02.07.2013	
Brazil*	11.07.2013	08.08.2013	

³ The current rates can be found at this address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

⁴ All OECD Members, CFA Associates and Associates in the BEPS Project are referred to as Members of the BEPS Project.

⁵ For the duration of the BEPS Project, Associates in the Project which are also Associates or Participants in the CFA or its Working Parties, shall pay only the applicable BEPS Associate fee, which shall take precedence over the other partnership fees. The current rate can be found at this address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

China (People's Republic of)	11.07.2013	31.07.2013
India	11.07.2013	31.07.2013
Indonesia	11.07.2013	02.09.2013
Russia ⁶	11.07.2013	08.08.2013
Saudi Arabia	11.07.2013	09.08.2013
South Africa	11.07.2013	22.07.2013
Associate invited in the BEPS Project after 2016⁷	Approval date	Exchange of letters
Albania	23.05.2016	02.08.2019
Andorra	23.05.2016	14.10.2016
Angola	23.05.2016	04.07.2016
Antigua and Barbuda	23.02.2017	17.10.2018
Armenia	23.05.2016	24.12.2018
Azerbaijan	23.05.2016	24.12.2022
Bahamas	23.02.2017	05.12.2017
Bahrain	23.05.2016	10.05.2018

⁶ On 11 April 2022, the Council agreed that invitations will not be issued to the Russian Federation until 31 December 2022.

⁷ For information: the following jurisdictions, not having the status of non-Member, were also invited as Associates in the BEPS project on 23.05.2016: Aruba (accepted on 18.09.2018), Bermuda (accepted on 01.01.2017), Curaçao (accepted on 03.06.2016), Guernsey (accepted on 20.06.2016), Isle of Man (accepted on 01.06.2016), Jersey (accepted on 16.06.2016) and Sint Maarten. On 23.02.2017: Anguilla (accepted on 27.02.2018), British Virgin Islands (accepted on 10.03.2017), Cayman Islands (accepted 04.04.2017), Montserrat (accepted 29.06.2017), Turks and Caicos Islands. On 12.07.2018: Cook Islands (accepted 28.12.2018) and Niue. On 17.01.2019: Faroe Islands (accepted 17.01.2019) and Greenland (accepted 18.01.2019). On 02.07.2019: Gibraltar (accepted 02.07.2019).

Barbados	23.05.2016	03.07.2017
Belarus ⁸	23.05.2016	13.10.2020
Belize	23.02.2017	28.03.2017
Benin	23.05.2016	30.10.2016
Bosnia and Herzegovina	23.05.2016	02.07.2019
Botswana	23.05.2016	06.06.2017
Brunei Darussalam	23.05.2016	04.07.2016
Bulgaria*	23.05.2016	10.06.2016
Burkina Faso	23.05.2016	08.07.2016
Cabo Verde	12.07.2018	12.09.2018
Cameroon	23.05.2016	13.07.2016
Congo	23.05.2016	26.09.2016
Côte d'Ivoire	23.05.2016	02.11.2016
Croatia*	23.05.2016	24.06.2016
Democratic Republic of the Congo	23.05.2016	30.10.2016
Djibouti	23.05.2016	26.04.2017
Dominica	12.07.2018	12.10.2018
Dominican Republic	23.05.2016	02.10.2018

⁸ On 11 April 2022, the Council agreed that invitations will not be issued to Belarus until 31 December 2022.

Egypt	23.05.2016	31.05.2016
Eswatini	23.05.2016	24.07.2019
Gabon	23.05.2016	08.06.2016
Georgia	23.05.2016	14.06.2016
Grenada	12.07.2018	24.10.2018
Haiti	23.05.2016	30.05.2016
Honduras	23.05.2016	06.12.2019
Hong Kong (China)	23.05.2016	20.06.2016
Jamaica	23.05.2016	13.07.2016
Jordan	23.05.2016	27.10.2019
Kazakhstan	23.05.2016	31.10.2016
Kenya	23.05.2016	31.01.2017
Liberia	23.05.2016	15.06.2016
Liechtenstein	23.05.2016	30.05.2016
Macau (China)	23.05.2016	21.11.2016
Malaysia	23.05.2016	23.02.2017
Maldives	23.02.2017	02.11.2017
Malta	23.05.2016	24.06.2016
Mauritania	23.05.2016	20.10.2021

Mauritius	23.05.2016	21.11.2016
Monaco	23.05.2016	14.06.2016
Mongolia	23.05.2016	25.12.2017
Montenegro	23.05.2016	04.12.2019
Morocco	23.05.2016	01.03.2019
Namibia	23.05.2016	06.08.2019
Nigeria	23.05.2016	23.06.2016
North Macedonia	23.05.2016	26.07.2018
Oman	23.05.2016	19.10.2017
Pakistan	23.05.2016	13.06.2016
Panama	23.05.2016	28.10.2016
Papua New Guinea	23.05.2016	10.06.2016
Paraguay	23.05.2016	24.06.2016
Peru*	23.05.2016	01.01.2017
Qatar	23.05.2016	07.11.2017
Romania*	23.05.2016	06.06.2016
Saint Kitts and Nevis	23.02.2017	03.11.2017
Saint Lucia	25.04.2018	07.05.2018
Saint Vincent and the Grenadines	12.07.2018	18.10.2018

Samoa	20.01.2021	25.01.2021
San Marino	23.05.2016	21.06.2016
Senegal	23.05.2016	17.06.2016
Serbia	23.05.2016	09.02.2018
Seychelles	23.05.2016	22.06.2016
Sierra Leone	23.05.2016	28.11.2016
Singapore	23.05.2016	15.06.2016
Sri Lanka	23.05.2016	07.06.2016
Thailand	23.05.2016	01.06.2017
Togo	23.05.2016	23.08.2021
Trinidad and Tobago	23.05.2016	14.11.2017
Tunisia	23.05.2016	16.11.2017
Ukraine	23.05.2016	01.01.2017
United Arab Emirates	23.05.2016	22.04.2018
Uruguay	23.05.2016	14.06.2016
Uzbekistan	23.05.2014	08.05.2023
Viet Nam	23.05.2016	19.06.2017
Zambia	23.05.2016	13.12.2017
ASSOCIATES IN THE INCLUSIVE FORUM ON CARBON MITIGATION APPROACHES PROJECT ("IFCMA PROJECT")		

Conditions	<ol style="list-style-type: none"> 1) Demonstrate an interest in the mitigation of global greenhouse gas emissions. 2) Demonstrate a willingness and ability to contribute actively to the Project, including through policy dialogue, data providing and the provision of requested country data that is reasonably relevant to the work of the Project. 3) Demonstrate a willingness to share information to facilitate accurate measurement and analysis of country data. 	
Fee	<p>EUR 50 000 for non-Members that are G20 members; EUR 10 000 for other non-Members.</p> <p>Given that the Project involves multiple Committees (Economic Policy Committee, Environment Policy Committee, and the Committee on Fiscal Affairs), the Project Associate fees are not subject to the cap provided for in the final sentence in para. 7. c) of the Annex to the Revised Resolution of the Council on Partnerships in OECD Bodies.⁹ Associates in the Project have to pay the full amount of the Project Associate fee even if they are already paying a partnership fee in one or several of the Committees.</p>	
Associate¹⁰	Approval date	Exchange of letters
Argentina	01.06.2022	19.05.2023
Bulgaria*	01.06.2022	31.03.2023
Croatia*	01.06.2022	31.03.2023
Jamaica	06.07.2022	24.05.2023
Kazakhstan	01.06.2022	14.04.2023
Malta	06.07.2022	22.03.2023
Mauritius	06.07.2022	14.03.2023
Nigeria	06.07.2022	30.07.2023
Peru	01.06.2022	15.06.2023
Philippines	06.07.2022	20.04.2023

⁹ Para. 7. c), final sentence, of the Annex to the Revised Resolution of the Council on Partnerships in OECD Bodies provides that “[t]he aggregate fee to be paid by an Associate in a Part I body, including its subsidiary bodies, projects and the work on an OECD legal instrument, shall not exceed 50 000 euros.”

¹⁰ The Partners listed below as Invitees in the IFCMA Project have been invited by Council to become Associates in the IFCMA Project. Until such invitation is accepted, they will remain Invitees.

Romania*	01.06.2022	31.03.2023	
Singapore	01.06.2022	24.02.2023	
Uruguay	01.06.2022	15.05.2023	
Zambia	06.07.2022	29.03.2023	
PARTICIPANTS			
Participant	Bodies to which the invitation applies	Approval date	Acceptance letter
Brazil*	All	23.03.2016	29.12.2016
Bulgaria*	Joint Meeting of Tax and Environment Experts	21.07.2021	12.08.2021
China (People's Republic of)	All, except WP10 (where China is an Associate)	06.05.2004	Not available
India	All, except WP10 (where India is an Associate)	13.07.2006	02.01.2008
Indonesia	All	26.05.2016	27.06.2016
Kazakhstan	Joint Meeting of Tax and Environment Experts	19.10.2018	29.11.2019
Malaysia	All	15.03.2013	18.04.2014
Peru*	All	19.09.2019	16.10.2019
Russia ¹¹	All	12.03.1998	Not available
Saudi Arabia	All	15.06.2016	18.09.2016

¹¹ On 8 March 2022, the Council decided an immediate suspension of the participation of the Russian Federation.

Singapore	All	04.10.2013	09.10.2013
South Africa	All	15.01.2004	Not available
Uruguay	All	25.09.2015	06.10.2015

INVITEE LIST¹²

CFA and all its subsidiary bodies:

Invitee	Approval date
Albania	03.12.2014
Armenia	21.02.2020
Azerbaijan	03.12.2014
Bangladesh	03.12.2014
Barbados	21.02.2020
Bolivia	21.02.2020
Cameroon	03.12.2014
Dominican Republic	03.12.2014
Ecuador	03.12.2014
Egypt	15.03.2013
El Salvador	21.02.2020
Georgia	20.01.2015
Ghana	15.03.2013
Honduras	21.02.2020
Hong Kong (China)	21.02.2020
Jamaica	03.12.2014
Kazakhstan (except JMTEE, where Kazakhstan is a Participant)	15.03.2013
Kenya	15.03.2013
Madagascar	21.02.2020
Malawi	21.02.2020
Malta	21.02.2020

¹² Partners listed as Invitees may be invited to individual meetings or items subject to an invitation by the concerned committee.

Mauritius	21.02.2020
Mongolia	03.12.2014
Morocco	15.03.2013
Myanmar	21.02.2020
Namibia	21.02.2020
Nigeria	15.03.2013
Pakistan	21.02.2020
Panama	21.02.2020
Papua New Guinea	21.02.2020
Paraguay	21.02.2020
Philippines	15.03.2013
Senegal	03.12.2014
Seychelles	21.02.2020
Sri Lanka	15.03.2013
Thailand	15.03.2013
Trinidad and Tobago	21.02.2020
Tunisia	21.02.2020
Uganda	21.02.2020
Ukraine	15.03.2013
United Arab Emirates	21.02.2020
Viet Nam	15.03.2013

In addition for:

- WP10:

Invitee	Approval date
Malta	15.03.2013

- The Forum on Tax Administration:

Invitee	Approval date
Armenia	14.05.2013
Uganda	14.05.2013

- The BEPS Project:

Invitee ¹³	Approval date
Algeria	23.05.2016
Bangladesh	23.05.2016
Bhutan	23.05.2016
Bolivia	23.05.2016
Burundi	23.05.2016
Cambodia	23.05.2016
Chad	23.05.2016
Comoros	23.05.2016
Cuba	23.05.2016
Ecuador	23.05.2016
El Salvador	23.05.2016
Eritrea	23.05.2016
Ethiopia	23.05.2016
Fiji	23.05.2016
Gambia	23.05.2016
Ghana	23.05.2016
Guatemala	23.05.2016
Guinea	23.05.2016
Guinea-Bissau	23.05.2016

¹³ These Partners have been invited by Council to become Associates in the BEPS Project. Until such invitation is accepted, they will remain Invitees.

Guyana	23.05.2016
Kuwait	23.05.2016
Kyrgyzstan	23.05.2016
Lao People's Democratic Republic	23.05.2016
Lebanon	23.05.2016
Lesotho	23.05.2016
Madagascar	23.05.2016
Malawi	23.05.2016
Mali	23.05.2016
Marshall Islands	23.05.2016
Moldova	23.05.2016
Mozambique	23.05.2016
Myanmar	23.05.2016
Nauru	12.07.2018
Nicaragua	23.05.2016
Niger	23.05.2016
Philippines	23.05.2016
Rwanda	23.05.2016
Sao Tome and Principe	23.05.2016
Sudan	23.05.2016
Suriname	23.05.2016
Tajikistan	23.05.2016
Tanzania	23.05.2016
Turkmenistan	23.05.2016
Uganda	23.05.2016
Vanuatu	12.07.2018

Venezuela	23.05.2016
Zimbabwe	23.05.2016

- the IFCMA Project:

Invitee ¹⁴	Approval date
Albania	06.07.2022
Algeria	06.07.2022
Andorra	06.07.2022
Angola	06.07.2022
Antigua and Barbuda	06.07.2022
Armenia	06.07.2022
Azerbaijan	06.07.2022
Bahamas	06.07.2022
Bahrain	06.07.2022
Barbados	06.07.2022
Belize	06.07.2022
Benin	06.07.2022
Bosnia and Herzegovina	06.07.2022
Botswana	06.07.2022
Brazil*	01.06.2022
Brunei Darussalam	06.07.2022
Burkina Faso	06.07.2022
Cabo Verde	06.07.2022
Cambodia	06.07.2022
Cameroon	06.07.2022
Chad	06.07.2022

¹⁴ These Partners have been invited by Council to become Associates in the IFCMA Project. Until such invitation is accepted, they will remain Invitees.

China (People's Republic of)	01.06.2022
Congo	06.07.2022
Côte d'Ivoire	06.07.2022
Democratic Republic of the Congo	06.07.2022
Djibouti	06.07.2022
Dominica	06.07.2022
Dominican Republic	06.07.2022
Ecuador	06.07.2022
Egypt	01.06.2022
El Salvador	06.07.2022
Eswatini	06.07.2022
Fiji	06.07.2022
Gabon	06.07.2022
Georgia	06.07.2022
Ghana	06.07.2022
Grenada	06.07.2022
Guatemala	06.07.2022
Guinea	06.07.2022
Guyana	06.07.2022
Haiti	06.07.2022
Honduras	06.07.2022
India	01.06.2022
Indonesia	01.06.2022
Jordan	06.07.2022
Kenya	06.07.2022
Kiribati	06.07.2022

Kuwait	06.07.2022
Lebanon	06.07.2022
Lesotho	06.07.2022
Liberia	06.07.2022
Liechtenstein	06.07.2022
Madagascar	06.07.2022
Malaysia	01.06.2022
Maldives	06.07.2022
Mali	06.07.2022
Marshall Islands	06.07.2022
Mauritania	06.07.2022
Moldova	06.07.2022
Monaco	06.07.2022
Mongolia	06.07.2022
Montenegro	06.07.2022
Morocco	06.07.2022
Namibia	06.07.2022
Nauru	06.07.2022
Niger	06.07.2022
North Macedonia	06.07.2022
Oman	06.07.2022
Pakistan	06.07.2022
Palau	06.07.2022
Panama	06.07.2022
Papua New Guinea	06.07.2022
Paraguay	06.07.2022

Qatar	06.07.2022
Rwanda	06.07.2022
Saint Kitts and Nevis	06.07.2022
Saint Lucia	06.07.2022
Saint Vincent and the Grenadines	06.07.2022
Samoa	06.07.2022
San Marino	06.07.2022
Saudi Arabia	01.06.2022
Senegal	06.07.2022
Serbia	06.07.2022
Seychelles	06.07.2022
Sierra Leone	06.07.2022
South Africa	01.06.2022
Sri Lanka	06.07.2022
Tanzania	06.07.2022
Thailand	06.07.2022
Togo	06.07.2022
Trinidad and Tobago	06.07.2022
Tunisia	06.07.2022
Tuvalu	06.07.2022
Ukraine	06.07.2022
United Arab Emirates	01.06.2022
Uzbekistan	06.07.2022
Vanuatu	06.07.2022
Viet Nam	06.07.2022

FOR INFORMATION: INVITATIONS TO KEY PARTNERS AS ASSOCIATE, PARTICIPANT OR INVITEE		
Key Partner	Invitation as	Bodies to which the invitation applies
Brazil* ¹⁵	Associate	BEPS Project
	Participant	All
	Invitee	IFCMA Project
China (People's Republic of) ¹⁶	Associate	BEPS Project
	Associate	WP10
	Participant	All, except WP10 (where China is an Associate)
	Invitee	IFCMA Project
India ¹⁷	Associate	BEPS Project
	Associate	WP10
	Participant	All, except WP10 (where India is an Associate)
	Invitee	IFCMA Project
Indonesia ¹⁸	Associate	BEPS Project
	Participant	All
	Invitee	IFCMA Project
South Africa ¹⁹	Associate	BEPS Project
	Participant	All
	Invitee	IFCMA Project

¹⁵ Brazil has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, Brazil will remain an Invitee in the IFCMA Project.

¹⁶ China (People's Republic of) has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, China will remain an Invitee in the IFCMA Project.

¹⁷ India has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, India will remain an Invitee in the IFCMA Project.

¹⁸ Indonesia has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, Indonesia will remain an Invitee in the IFCMA Project.

¹⁹ South Africa has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, South Africa will remain an Invitee in the IFCMA Project.

