

# International Tax Dialogue



New Delhi, 9 December  
2011



# Who are we?

The **International Tax Dialogue** (ITD) is a collaborative arrangement involving

**IDB**



**IMF**



**OECD**



**EC**



**World Bank**



and **CIAT**



In collaboration with the **UN**, **ATAF** and **IBFD**, to encourage and facilitate discussion of tax matters among national tax officials, international organisations, and a range of other key stakeholders. Its *Secretariat* is currently hosted by the OECD.

→ *Increase collaboration*

→ *Share good practice, knowledge and experience*

→ *Improve tax policies and administration*

# Structure and partners

Ministries of Finance and Tax Administrations

## INTERNATIONAL TAX DIALOGUE

**IMF**

- Bilateral technical assistance
- Financing facilities

**World Bank Group**

- Loan and grant facilities
- **IFC**: bilateral technical assistance

**OECD**

- Multilateral & regional reach
- Pursuit of tax policy & administration reform agenda

**EC**

- Financing facilities

**IDB**

- Financing facilities and technical assistance (**LAC**)

**CIAT**

- Regional reach
- Pursuit of tax administration reform agenda

In cooperation with: regional & international organisations  
(**UN**, **ATAF**, **IBFD**, bilateral donors, etc.)

# How do we work?

ITD activities  
focus on:

→ *Online resources*



→ *Global and regional conferences*



→ *Shared technical assistance information*



→ *Comparative regional studies*



# Online resources

 [www.itdweb.org](http://www.itdweb.org)

- **A knowledge sharing platform** for countries to share documents, knowledge and experience quickly, easily, and globally
- **More than 3000** documents currently shared by countries and international organisations
- **A newsletter** service
- **Tax reform** questions area
- **A one-click** search over 300 ministry and administration sites globally and an extensive range of links to more than 180 countries
- Covering **tax policy and administration**
- **All countries** are invited to use this free and openly accessible site and to make contributions

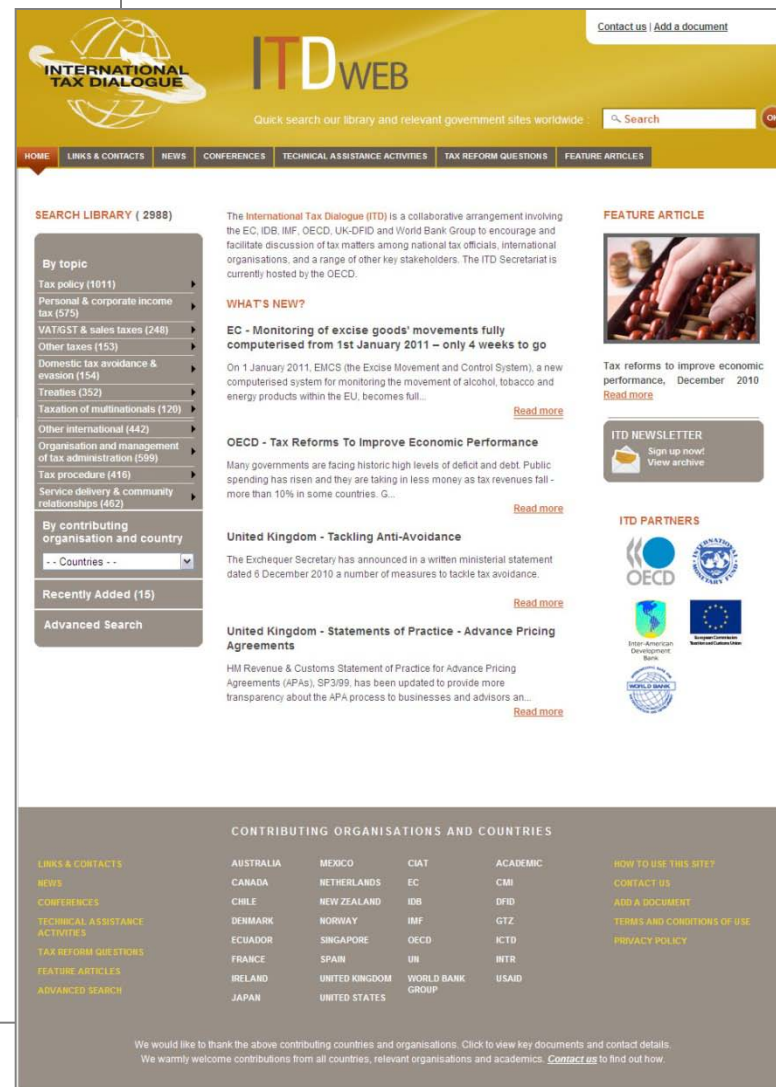


# Online resources

A broad range of both **administration** and **policy** topics are covered, e.g.:

- Tax policy
- Personal & corporate income tax
- VAT / GST & sales tax
- Other taxes
- Domestic tax avoidance
- Taxation of multinationals
- Treaties
- Other international issues
- Tax procedure
- Organisation and management of tax administration

[www.itdweb.org](http://www.itdweb.org)



The screenshot shows the ITDWEB website interface. At the top, there is a navigation bar with links: HOME, LINKS & CONTACTS, NEWS, CONFERENCES, TECHNICAL ASSISTANCE ACTIVITIES, TAX REFORM QUESTIONS, and FEATURE ARTICLES. A search bar is also present. The main content area is divided into several sections:

- SEARCH LIBRARY ( 2988 )**: A sidebar with filters for "By topic" (Tax policy (1011), Personal & corporate income tax (575), VAT/GST & sales taxes (240), Other taxes (153), Domestic tax avoidance & evasion (154), Treaties (352), Taxation of multinationals (120), Other international (442), Organisation and management of tax administration (599), Tax procedure (416), Service delivery & community relationships (462)) and "By contributing organisation and country" (a dropdown menu showing "-- Countries --"). There are also links for "Recently Added (15)" and "Advanced Search".
- WHAT'S NEW?**: A section titled "EC - Monitoring of excise goods' movements fully computerised from 1st January 2011 - only 4 weeks to go". It mentions that on 1 January 2011, EMCS (the Excise Movement and Control System), a new computerised system for monitoring the movement of alcohol, tobacco and energy products within the EU, becomes full. A "Read more" link is provided.
- FEATURE ARTICLE**: A section titled "Tax reforms to improve economic performance, December 2010". It includes a "Read more" link.
- ITD NEWSLETTER**: A section with a "Sign up now!" button and a "View archive" link.
- ITD PARTNERS**: A section displaying logos for the OECD, Inter-American Development Bank, and the European Union.
- UNITED KINGDOM - Tackling Anti-Avoidance**: A section stating that the Exchequer Secretary has announced in a written ministerial statement dated 6 December 2010 a number of measures to tackle tax avoidance. A "Read more" link is provided.
- UNITED KINGDOM - Statements of Practice - Advance Pricing Agreements**: A section stating that HM Revenue & Customs Statement of Practice for Advance Pricing Agreements (APAs), SP3/09, has been updated to provide more transparency about the APA process to businesses and advisors. A "Read more" link is provided.
- CONTRIBUTING ORGANISATIONS AND COUNTRIES**: A table listing the contributing organisations and countries.

At the bottom, there is a footer with a disclaimer: "We would like to thank the above contributing countries and organisations. Click to view key documents and contact details. We warmly welcome contributions from all countries, relevant organisations and academics. [Contact us](#) to find out how."

# Online resources

 [www.itdweb.org](http://www.itdweb.org)

- **Site** available: **EN, FR, SP**; online translation facilities are provided.
- **3130** documents on the site; more added every day
- **Documents** can be accessed through a topic structure by:
  - keyword   ■ date   ■ country/organisation   ■ language
- **1596** technical activities currently available by IMF, WB, OECD, UN, IDB, DFID, USAID, CIAT. Updated regularly.
- **Technical assistance activities** are searchable by:
  - provider   ■ time period   ■ location/region   ■ keyword   ■ interactive map
- **Other resources** include: news, events, links and contact information to countries' ministries, tax administrations, regional and international organisations

# Online resources: **TA** activities



**ITD**WEB

Quick search our library and relevant government sites worldwide :

[Contact us](#) | [Add a document](#)

[HOME](#)
[LINKS & CONTACTS](#)
[NEWS](#)
[CONFERENCES](#)
[TECHNICAL ASSISTANCE ACTIVITIES](#)
[TAX REFORM QUESTIONS](#)
[FEATURE ARTICLES](#)
[ABOUT US](#)

[Home](#) > [Technical assistance activities](#)

## TECHNICAL ASSISTANCE ACTIVITIES

SEARCH LIBRARY ( 3000)

By topic

- Tax policy (1016)
- Personal & corporate income tax (672)
- VAT/GST & sales taxes (248)
- Other taxes (164)
- Domestic tax avoidance & evasion (163)
- Treaties (367)
- Taxation of multinationals (119)
- Other international (444)
- Organisation and management of tax administration (812)
- Tax procedure (416)
- Service delivery & community relationships (468)

By contributing organisation and country

Provider: **All Providers**    Period: **All Events**    [ADVANCED SEARCH](#)



Map    Satellite    Terrain    Show labels

Imagery ©2011, Map data ©2011 - Terms of Use



# Online resources: **TA activities**

## **Information by region**

[Home](#) > [Technical assistance activities](#) > Advanced Search

Search Criteria: Recent events

Period

Provider

Location

Region

Keyword



Date Start	Date End	Title	Location	Provider
01/01/2011		Assessing the Poverty & Social Impact of Fiscal Reforms	Jamaica	World Bank Group
08/11/2010	12/11/2010	Advanced Transfer Pricing Guidelines (TP2)	Mexico	OECD
02/11/2010	05/11/2010	Fiscal decentralisation: OECD-LAC Fiscal Initiative	Colombia	CIAT
02/11/2010	05/11/2010	Fiscal decentralisation: OECD-LAC Fiscal Initiative	Colombia	OECD
01/11/2010	14/11/2010	Assessment of excises, presumptive taxes, informal gold sector	Suriname	IMF
16/09/2010	17/09/2010	LAC-OECD Fiscal Initiative: 1st meeting of the LAC Tax Policy Forum	Panama	OECD

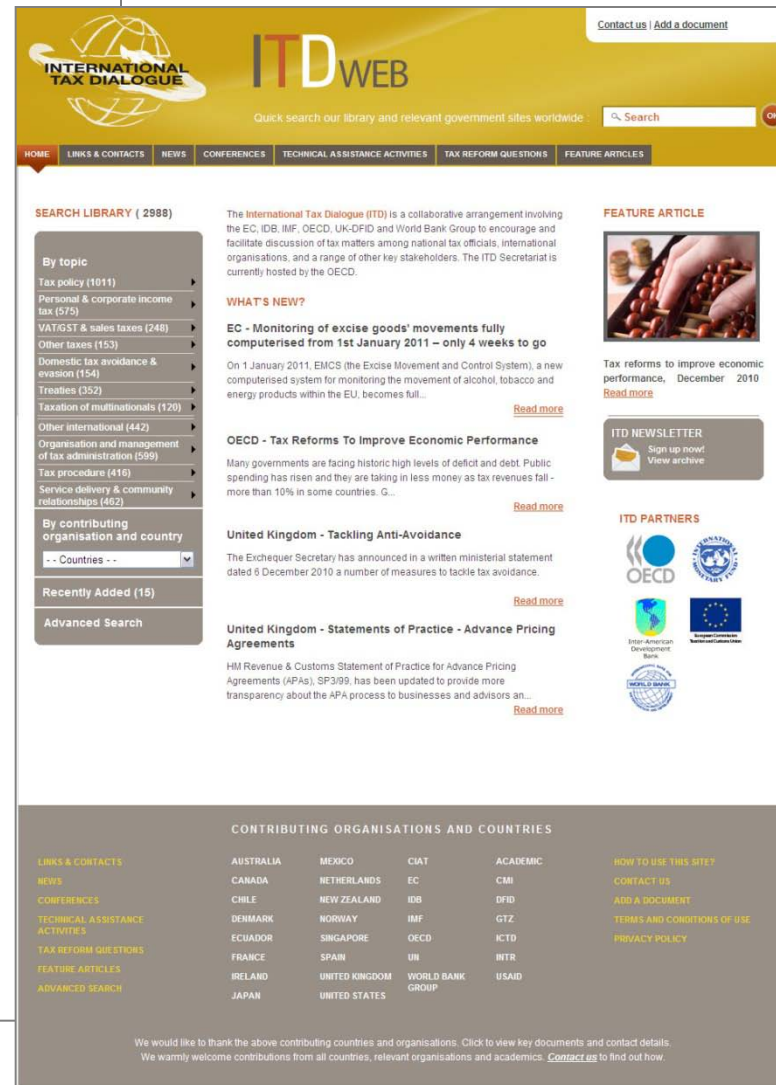
# How can you share your country's experience?

[www.itdweb.org](http://www.itdweb.org)

→ **Success** lies in the knowledge and experience national tax organisations share with one another

→ **All countries are encouraged** to share their own information using the site

→ **Adding documents** is very quick and easy through an administration site. It can be done from anywhere in the world.



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- SEARCH LIBRARY ( 2988 )**: A sidebar with filters for "By topic" (Tax policy, Personal & corporate income tax, VAT/GST & sales taxes, etc.) and "By contributing organisation and country" (a dropdown menu).
- WHAT'S NEW?**: A section highlighting recent updates, including "EC - Monitoring of excise goods' movements fully computerised from 1st January 2011" and "OECD - Tax Reforms To Improve Economic Performance".
- FEATURE ARTICLE**: A section featuring a photo of hands counting coins and a link to "Tax reforms to improve economic performance, December 2010".
- ITD NEWSLETTER**: A section with a sign-up button and a link to the archive.
- ITD PARTNERS**: A section displaying logos of partner organizations like OECD, EU, and others.
- CONTRIBUTING ORGANISATIONS AND COUNTRIES**: A table listing various countries and organizations that contribute to the ITD Web.

At the bottom, there is a footer with a disclaimer: "We would like to thank the above contributing countries and organisations. Click to view key documents and contact details. We warmly welcome contributions from all countries, relevant organisations and academics. [Contact us](#) to find out how."



# ITD Global Conferences



INTERNATIONAL TAX DIALOGUE  
4th Global Conference on  
**TAX AND INEQUALITY**  
7-9 DECEMBER 2011  
New Delhi, India

taxation of small business **gender**  
**tax and aid** tax morale  
challenges low income tax payers  
wealth and inheritance tax **main trends**  
**excise taxes** taxes and growth  
stronger and fairer economies  
INTERNATIONAL TAX DIALOGUE  
state-building **age** income taxes  
poverty regional experiences  
tax administration **human capital**  
globalisation **TAX AND INEQUALITY**  
**consumption taxes and inequality** tax gap  
GLOBAL CONFERENCE

www.itdweb.org

- **“Tax and Inequality”, India, 7-9**

**December 2011,** To what extent can taxation be seen as part of the solution to the growing income inequalities?

- **Previous Global conferences:**

**October 2009, China:** “Financial Institutions and Instruments – Tax Challenges and Solutions”  
(over 300 senior officials from 84 countries attended)

-Two previous conferences: on VAT in **2005, Italy;**  
and on SMEs in **2007, Argentina.**

***A peer dialogue between Ministers of Finance  
and Heads of Revenue Authorities  
around the world***

# Regional Conferences



- Preparatory events to feed into the global conferences in:

- Latin America (with **IABD, CIAT**),
- Africa (with **ATAF**), and
- Asia (with regional partners).

- Follow-up events on tax and SME issues held in:

- **Rwanda** (April 2009),
- **Philippines** (March 2010), and
- **Georgia** (March 2011)

# Other ITD activities

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- **Regular meetings** of the partner organisations to improve cooperation and avoid duplication of effort
- **Database** of technical assistance activities: our aim is to improve the focus on TA; an interactive map helps consult and search ongoing work on tax matters.
- **Papers/studies** on areas of global interest, e.g.
  - **Comparative study of African tax administrations** (pilot study); research to be further extended to other regions and organisations;
  - Extended African study (work in cooperation with ATAF)
- **G20 mandate**- ITD engaged on the **Domestic Resource Mobilization pillar** of the Seoul Consensus





# ITD activities related to the G20

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## **Domestic Resource Mobilization pillar of the Seoul Consensus**

- Develop a **knowledge management platform** and promote **South-South cooperation** to support the capacity of developing countries in tax policy and administration systems;
- Survey and disseminate all **G20 and international organisations' actions on supporting tax systems** in developing countries;
- Setting up **Objective Measures to Track Progress** in the Capacity Improvement of LIC'S Tax Administration Systems

# INTERNATIONAL TAX DIALOGUE



A joint initiative.

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**Overall, the *ITD*'s aim is to be  
a central point of reference and  
a reliable source of information  
on all tax matters at global level**

**Thank you for your attention!**

**[www.itdweb.org](http://www.itdweb.org)**