



Global Forum on Transparency
and Exchange of Information for Tax Purposes



Pacific Islands Tax Administrators Association



BETTER POLICIES FOR BETTER LIVES

SEMINAR: THE LAST MILE

Effective Exchange of Information on Request from an Auditor's Perspective

Fiji

10-12 April 2018

AGENDA

Goal of the seminar

This three-day seminar will focus on the connection between domestic tax investigations and information gathering frameworks and the international infrastructure for exchange of information (EOI) on request (“the Last Mile”). This seminar is a joint initiative of the Asian Development Bank (ADB), the Pacific Islands Tax Administrators’ Association (PITAA), and the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum).

The aim of the seminar is to assist officials in PITAA tax administrations to effectively utilise the EOI tools contained in tax treaties and EOI agreements in the course of their tax audits, reviews or investigations that have cross-border aspects. Tax auditors, and/or other officials, will be encouraged to promote and make effective use of these EOI tools by increasing the number and quality of outgoing requests to their treaty partners to help tackle the compliance risks faced in their jurisdiction. The seminar seeks to strengthen awareness that the protection of domestic revenue is closely linked with the effective use of EOI.

Practical case studies will be used to illustrate how to make EOI requests, and these will be designed to reflect regional issues (such as tourism) so as to be particularly relevant for PITAA members.

The Global Forum and the implementation of EOI in practice

The Global Forum is an international body with a wide membership of 148 jurisdictions. Its objective is to establish tax transparency, and promote tax cooperation and information exchange among tax administrations. Through a robust and in-depth peer review process, the Global Forum monitors the progress made by its members and other relevant jurisdictions in implementing the standards of transparency and exchange of information for tax purposes. Under the renewed mandate, the Global Forum is also entrusted with the work of monitoring the new international standard on automatic exchange of information (AEOI). More than 100 jurisdictions have so far committed to implement AEOI.

The 1st round of the peer reviews of Global Forum (2010-2016) has helped in developing an EOI network that now spans the world. Jurisdictions are encouraged to use this EOI “highway” to obtain information that will help them enforce their own tax laws. The “Last Mile” seminar is designed to help them do this.

Target audience

It seminar is designed for senior tax auditors and officials responsible for training tax auditors in EOI on request, and other persons engaged in exchange of information for tax purposes. Participants should be prepared to discuss issues in an open way.

Organisation of the Seminar

The seminar is divided into 18 sessions. It consists of a mixture of presentations, open discussions and case studies. For the purpose of the case studies and to ensure an efficient process, the participants will be split into different groups.

Key Documents

- [Exchange of information on request – Handbook for peer reviews 2016-2020:](#)
 - Terms of Reference
 - Methodology
 - Assessment Criteria

- Model Agreement on Exchange of Information on Tax Matters and Commentary
- Article 26 of the Model Tax Convention and Commentary
- [Keeping it Safe – the OECD Guide on the Protection of Confidentiality of Information Exchanged for Tax Purposes](#)
- [Convention on Mutual Administrative Assistance in Tax Matters](#)
- [Global Forum Exchange of Information Working manual](#)
- [Global Forum Tax Transparency 2017 – Report on Progress](#)
- [Standard for Automatic Exchange of Financial Account Information in Tax Matters](#)
- [FATF Guidance on transparency and beneficial ownership](#)

Peer Review reports are available on www.oecd.org/tax/transparency or www.eoi-tax.org/

For all enquiries, please contact the Secretariat at gftaxcooperation@oecd.org.

| Day 1: Tuesday 10 April 2018 | |
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| 8:30 – 9:30 | Registration of participants |
| 9:30 – 9:45 | Welcome remarks Chief Executive Officer of the Fiji Revenue and Customs Authority, Mr. Visvanath Das |
| Session 1 | Introduction to the seminar |
| 9:45-10:00 | <ul style="list-style-type: none"> ▪ Introduction of the presenters <ul style="list-style-type: none"> ○ Representatives from GF Secretariat and OECD ○ Representatives from ADB and PITAA ○ Officials from Fiji ▪ Introduction of participants ▪ Objectives, materials and working method |
| Session 2 | The Global Forum, Asian Development Bank & the Pacific region |
| 10:00-10:45 | <ul style="list-style-type: none"> ▪ The Global Forum's activities in the Pacific region ▪ The Asian Development Bank's activities in the Pacific region |
| 10:45-11:00 | Group photo |
| 11:00-11:15 | Coffee Break |
| Session 3 | EOI Concepts |
| 11:15–12:30 | <p>The Global Forum, Key EOI concepts, and structures:</p> <ul style="list-style-type: none"> ○ EOI upon request, spontaneous and automatic <ul style="list-style-type: none"> ✓ Importance and usefulness ✓ How spontaneous and automatic compliment EOIR ✓ Overview of automatic EOI ○ Competent Authority ○ EOI instruments: DTCs, TIEAs, MAC, MCAA, etc. |
| 12:30-13:30 | Lunch |
| Session 4 | EOI architecture |
| 13:30-14:15 | <ul style="list-style-type: none"> ▪ Presentation of general EOI framework: <ul style="list-style-type: none"> ○ Legal framework relating to EOI (accesspowers, confidentiality etc.) ○ Competent Authority – office and functions ○ Handling incoming and outgoing requests ○ EOI tools (manual, database, training, communication and publicity by the competent authority, etc) ○ Presentation of each participant's EOI organisation |
| Session 5 | When you can use EOI |
| 14:15-16:00 | <ul style="list-style-type: none"> ▪ How EOI can be used by auditors for tax purposes ▪ Foreseeable relevance standard ▪ Persons, taxes, years covered ▪ Publicly available information and other sources of information ▪ Beneficial ownership information ▪ Methods and strategies to generate and improve outgoing requests ▪ Case study – what information can be requested ▪ Open discussion by participants |
| 16:00-16:15 | Coffee Break |
| Session 6 | Drafting a request: first principles and last chances |
| 16:15-17:30 | <ul style="list-style-type: none"> ▪ Requirements for drafting a request to a foreign competent authority ▪ Asking the right questions ▪ Importance of communication ▪ Do's and Dont's before and while making a request ▪ Problems and issues arising in requests received ▪ Importance of receiving and providing feedback, providing interim replies, respecting |

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| | <p>timelines, etc.</p> <ul style="list-style-type: none"> ▪ Open discussion by participants |
| 18:00-19:00 | <i>Welcome cocktail</i> |

| Day 2: Wednesday 11 April 2018 | |
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| Session 7 | How EOI can help tackle tax risks in the region |
| 09:00-10:30 | <ul style="list-style-type: none"> ▪ Group discussion <ul style="list-style-type: none"> ○ Issues & challenges faced in the region ○ Industries of concern ○ Where risk/audit resources should be allocated |
| 10:30-11:00 | <i>Coffee Break</i> |
| Session 8 | Case study 1: Drafting an EOI Request – breakout sessions & group discussion |
| 11:00-12:30 | <ul style="list-style-type: none"> ▪ Case study on requirements for drafting a request to the EOI Unit to seek information from a foreign competent authority, based on facts provided. Each group should: <ul style="list-style-type: none"> ○ Identify background information which enables the EOI Unit to prepare a request ○ Identify persons, taxes and period covered ○ Identify information and documentation sought ▪ Draft the request based on facts provided and assumptions made ▪ Group discussion |
| 12:30-13:30 | Lunch |
| Session 9 | EOI success stories |
| 13:30-14:30 | <ul style="list-style-type: none"> ▪ EOI success stories: perspective of the Global Forum Secretariat and participants - how EOI can play a key role in solving tax cases. ▪ EOI experience of participants ▪ The impact of the Global Forum’s review process on EOI |
| Session 10 | Case study 2: Transfer Pricing in the Tourism Sector - Group analysis/breakout sessions |
| 14:30–15:30 | <ul style="list-style-type: none"> ▪ A case that involves transfer pricing issues in tax audit in the tourism sector will be presented and each group should: <ul style="list-style-type: none"> ➤ Analyse the case in detail; ➤ Identify opportunities for using EOI mechanisms. |
| 15:30-16:00 | <i>Coffee Break</i> |
| Session 11 | Case study 2: discussions in plenary |
| 16:00-17:30 | <ul style="list-style-type: none"> ▪ Each group will present their solutions followed by discussion ▪ Lessons on EOI and transfer pricing audits and other audits |

Day 3: Thursday 12 April 2018

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| Session 12 | Confidentiality of information exchanged |
| 09:00-10:00 | <ul style="list-style-type: none"> ▪ Legal provisions protecting confidentiality of tax information is required to complete the audit ▪ Administrative steps to ensure that confidentiality is respected ▪ Confidentiality and the taxpayer's rights – Keeping it Safe ▪ Case study |
| Session 13 | Beneficial ownership information and EOI |
| 10:00-11:00 | <ul style="list-style-type: none"> ▪ What is beneficial ownership? ▪ Why is beneficial ownership information important? ▪ What does the availability of beneficial ownership information imply? ▪ Some examples |
| 11:00-11:30 | Coffee Break |
| Session 14 | Case study 3: Using EOI framework to investigate complex tax evasion/avoidance arrangements involving multiple jurisdictions – breakout sessions |
| 11:30-12:30 | <ul style="list-style-type: none"> ▪ Case study on the use of the EOI framework in investigating complex tax evasion arrangements involving multiple jurisdictions. Each group should: <ul style="list-style-type: none"> ○ Assess the potential tax evasion/avoidance in the case ○ Identify issues where information from a foreign jurisdiction is required to complete the audit ○ Identify the information holder/third party in the foreign jurisdictions ○ List the required information to be sought from the information holder/third party |
| 12:30-13:30 | Lunch |
| Session 15 | Case study 3: discussions in plenary |
| 13:30-15:00 | Each group presents its findings concerning the steps taken to send the request. |
| 15:00-15:30 | Coffee Break |
| Session 16 | Next steps – Panel discussion |
| 15:30-16:30 | <ul style="list-style-type: none"> ▪ Action plans <ul style="list-style-type: none"> ○ Addressing the barrier to effective EOI <ul style="list-style-type: none"> ➤ Spreading awareness on EOI among other auditors through local level training ➤ How to build and improve relationships between EOI Unit and tax auditors |
| 16:30-17:00 | Closing remarks |
| 17:30-18:30 | Farewell cocktail |