



TAX AVOIDANCE AND EVASION

3 – 7 June 2019, Nadi (Fiji)



SAVE THE
DATE

ABOUT THE EVENT

We are pleased to invite you to attend the workshop “**Tax Avoidance and Evasion**” that will take place in Nadi (Fiji), from 3 – 7 June 2019.

Tax avoidance and evasion have been threatening Government revenues with fewer resources for infrastructure and services, such as education and health, lowering standards of living. As a result a number of initiatives to tackle tax avoidance and evasion have been undertaken that benefit both developed and developing countries.

This event will allow participants to differentiate tax avoidance from tax evasion. A set of measures on how to address tax avoidance and evasion will be discussed, including exchange of information (automatic and on request) and the BEPS minimum standards. The Multilateral Convention on Mutual Administrative Assistance will also be covered, as the main instrument allowing for international cooperation in tax matters. Confidentiality, as a key component to ensuring transparency will also be discussed.

Target audience

The event is aimed at policy makers in the Ministry of Finance or the Tax Administration with decision-making responsibility on BEPS/exchange of information implementation, such as for designing legislation and guidance or involved in international tax issues and the taxation of multinational groups.



Tax Avoidance and Evasion



GLOBAL RELATIONS
TAX PROGRAMME

Background

The OECD's **Global Relations Programme** on Taxation has the primary objective of promoting domestic resource mobilisation to enable countries secure their tax base, promote the flow of foreign direct investment and ultimately achieve the Sustainable Development Goals. The Programme engages OECD and non-OECD economies in a policy dialogue to promote the development and use of good practices in the tax policy and administration areas, working sometimes jointly with other regional and international organizations to provide the knowledge and tools necessary for their tax administrations to tackle the most acute problems on international taxation.

Description of the event

Tax avoidance and evasion have been threatening Government revenues for a many years. As a result, and in response to calls from the G20, the Global Forum on Tax Transparency and Exchange of Information was restructured in 2009 to strengthen the implementation of the international standards on transparency and exchange of information, and launched an ambitious peer review process.

Also undertaken at the request of the G20, an action plan was launched to reform the international tax system to tackle base erosion and profit shifting. The plan was structured around three fundamental pillars: 1. introducing coherence in the domestic rules that affect cross-border activities; 2. reinforcing substance requirement to ensure alignment of taxation with the location of economic activity and value creation; and 3. Improving transparency, as well as certainty for business and governments. A package of 15 BEPS Actions was developed, providing solutions for closing the gaps in existing international rules that allow corporate profits to be artificially shifted to low/no tax environments, where little or no economic activity takes place.

What to expect from the event

This event will allow participants to differentiate tax avoidance from tax evasion. Themes covered:

- A set of measures on how to tackle tax avoidance and evasion, including the BEPS minimum standards (harmful tax practices, preventing treaty abuse, country-by-country reporting and effective dispute resolution) and exchange of information (automatic and on request).
- The Multilateral Convention on Mutual Administrative Assistance, as the main instrument allowing for international cooperation in tax matters. Confidentiality, as a key component to ensuring transparency will also be discussed.

Participants will be able to gather a clear understanding of the different international tax standards and the work that the Global Forum on Transparency and Exchange of Information and the Inclusive Framework on BEPS does around the implementation of the international standards.

Target audience and objective of the programme

The event is aimed at policy makers in the Ministry of Finance or the Tax Administration with decision-making responsibility on BEPS/exchange of information implementation, such as for designing legislation and guidance or involved in international tax issues and the taxation of multinational groups.

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Experts

- **Ms. Ana Rodríguez-Calderón** – Tax Adviser, OECD (GRD)
- **Mr. Hakim Hamadi** – Tax Policy Advisor, OECD (Global Forum)
- **Ms. Christine Fox** – Asian Development Bank
- **Mr. John Nash** – New Zealand Inland Revenue Department
- **Ms. Anu Anand** – New Zealand Inland Revenue Department
- **Ms. Anne Margaret Gormley** – Revenue Commissions, Ireland
- **Ms. Rebecca Kernaghan** – Australian Taxation Office
- **Mr. Joon-seok Oh** – Sookmyung Women’s University, Korea

Time	Day 1: Monday 3 June 2019
8:30 – 9:00	Registration of participants
9:00 – 9:45	<p>Welcome remarks</p> <ul style="list-style-type: none"> • CATA • PITAA • ADB • New Zealand • OECD
9:45 – 11:00	<p>The architecture of international tax.</p> <p>This session will enable participants to understand the major players in the international tax arena and how standard-setting on international tax matters work. We will focus on how the Inclusive Framework on BEPS and the Global Forum and Exchange of Information works.</p> <p>The representatives of the international organisations which are supporting resource- and capacity-building work in developing countries in the region will share their experience and information on the available support and opportunities for cooperation.</p>
11:00-11:30	<i>Coffee break</i>
11:30 – 12:00	<p>Tax avoidance or tax evasion?</p> <p>This session will allow participants to distinguish between tax avoidance and tax evasion, and will provide an opportunity to identify the tools to tackle each of these problems.</p>
12:00-13:00	<i>Lunch break</i>
13:00 – 14:00	<p>Why international cooperation?</p> <p>This session will discuss the importance of international cooperation going in detail into in the Multilateral Convention on Mutual Administrative Assistance. Participants will understand the main forms of exchange of information and other types of relevant administrative assistance.</p>

14:00 – 15:00	<p>Introduction to exchange of information</p> <p>This session will discuss the basics of exchange of information, i.e. the legal basis, competent authority.</p>
15:00-15:30	<i>Coffee break</i>
16:00-17:00	<p>The EOIR standards</p> <p>This session will explain how exchange of information works, and will go over the standard on exchange of information on request.</p>
Day 2: Tuesday 4 June 2019	
9:00 – 10:00	Case study on exchange of information on request
10:00 – 11:00	Discussion in plenary
11:00 – 11:30	<i>Coffee break</i>
11:30 – 12:30	<p>Spontaneous exchange of information</p> <p>This session will cover spontaneous exchange of information, focusing on spontaneous exchange of tax rulings (BEPS Action 5).</p>
12:30 – 13:30	<i>Lunch break</i>
13:30 – 14:30	Exchange of tax rulings - Country experiences
14:30 – 15:30	<p>Introduction to automatic exchange of information and the CRS</p> <p>This session will introduce automatic exchange of information, and touch briefly on the types of automatic exchange of information: CRS, FATCA, CbC.</p>
15:30 – 16:00	<i>Coffee break</i>
16:00 – 17:00	[CONT] Introduction to automatic exchange of information and the CRS. This second part will cover beneficial ownership information: the concept and its inter-linkages with EOIR and AEOI standards.
Day 3: Wednesday 5 June 2019	
9:00 – 10:00	CRS Country experiences
10:00 – 11:00	CRS case study
11:00 – 11:30	<i>Coffee break</i>
11:30 – 12:30	Discussion in plenary
12:30 – 13:30	<i>Lunch break</i>
13:30 – 14:30	<p>Country-by-country and New Zealand experience</p> <p>This session will expand on automatic exchanges of transfer pricing documentation (BEPS Action 13)</p>
14:30 – 15:30	Case study on country-by-country exchanges
15:30 – 16:00	<i>Coffee break</i>
16:00 – 17:00	Plenary

Day 4: Thursday 6 June 2019	
9:00 – 10:00	Countering harmful tax practices This session will cover harmful tax practices and the review of preferential regimes (BEPS Action 5).
10:00 – 11:00	Preventing treaty abuse This session will address how to prevent treaty abuse and the different options to address this issue in existing treaties, including the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS.
11:00 – 11:30	<i>Coffee break</i>
11:30 – 12:30	Making MAP more efficient and country experience
12:30 – 13:30	<i>Lunch break</i>
13:30 – 15:00	Case study on tax investigation of misuse of complex offshore structures and arrangements for tax evasion and aggressive tax avoidance.
15:00 – 15:30	<i>Coffee break</i>
15:30 – 17:00	Discussion in plenary
Day 5: Friday 7 June 2019	
9:00 – 10:30	Recent Issues on Digital Taxation This session will discuss about main issues on digital taxation and recent introduction of digital taxation in Korea. In addition, recent policy movements related with digital transformation in line with international cooperation of information exchange.
10:30 – 11:30	Confidentiality and Data Safeguarding
11:30 – 12:00	Closing ceremony

Note: The start, finish and break times listed are indicative only. The topics listed are the topics proposed and intended to be covered. It may be that certain discussions overrun the proposed time frame and that alterations to timings and content are made as necessary.