



EXCHANGE OF



INFORMATION AS A TOOL TO COMBAT OFFSHORE TAX EVASION



Grand Pela Hotel and Suites
Abuja, Nigeria
23 – 25 October 2019

SESSION 17: THE GLOBAL FORUM'S TECHNICAL ASSISTANCE PROGRAMME



**Grand Pela Hotel and Suites
Abuja, Nigeria
23 – 25 October 2019**



Summary

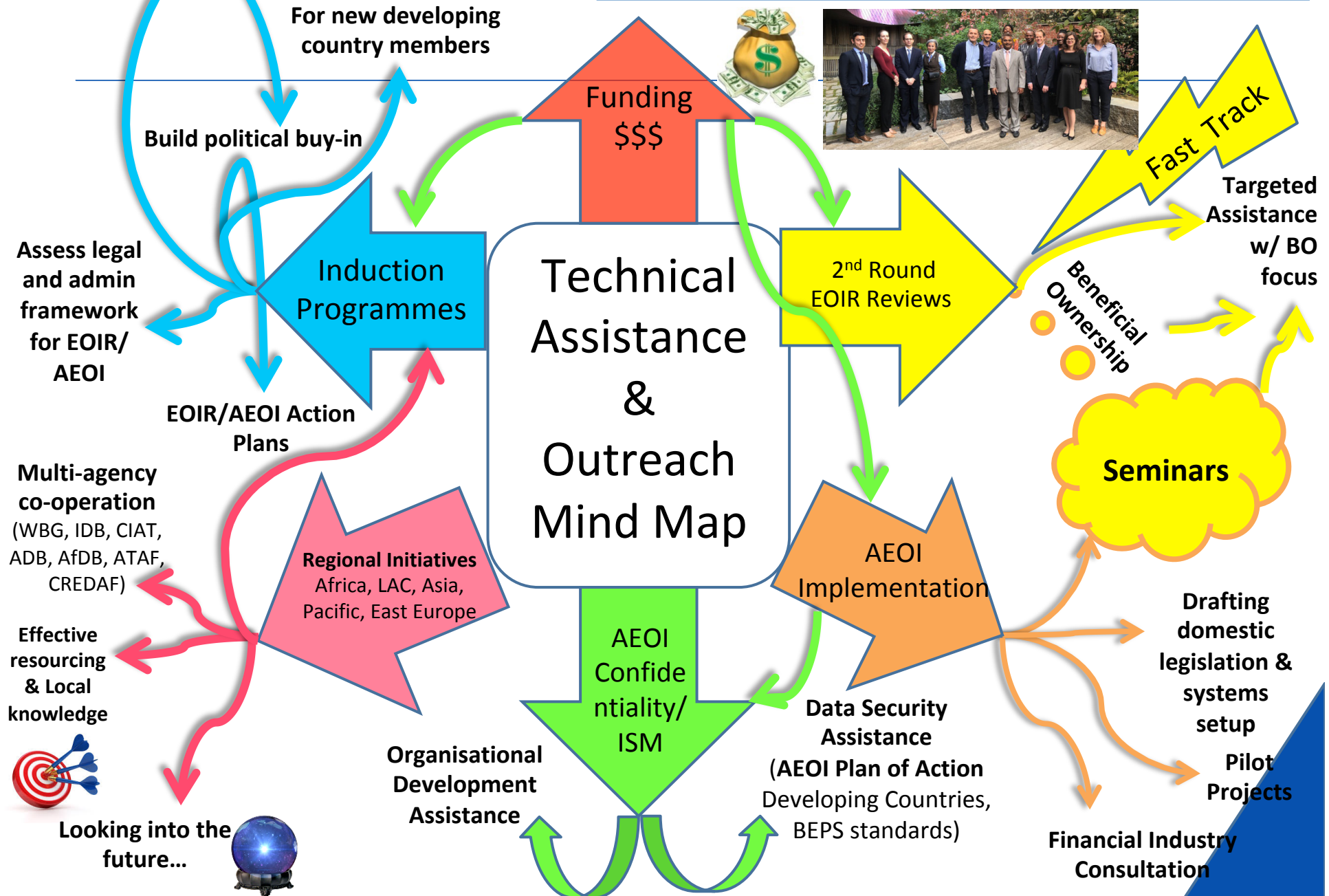
- Introduction
- Capacity Building Initiatives
 - ❖ Induction Programmes
 - ❖ TA in EOIR
 - ❖ TA in AEOI
 - ❖ Training Seminars
- Collaborative Approach



Introduction

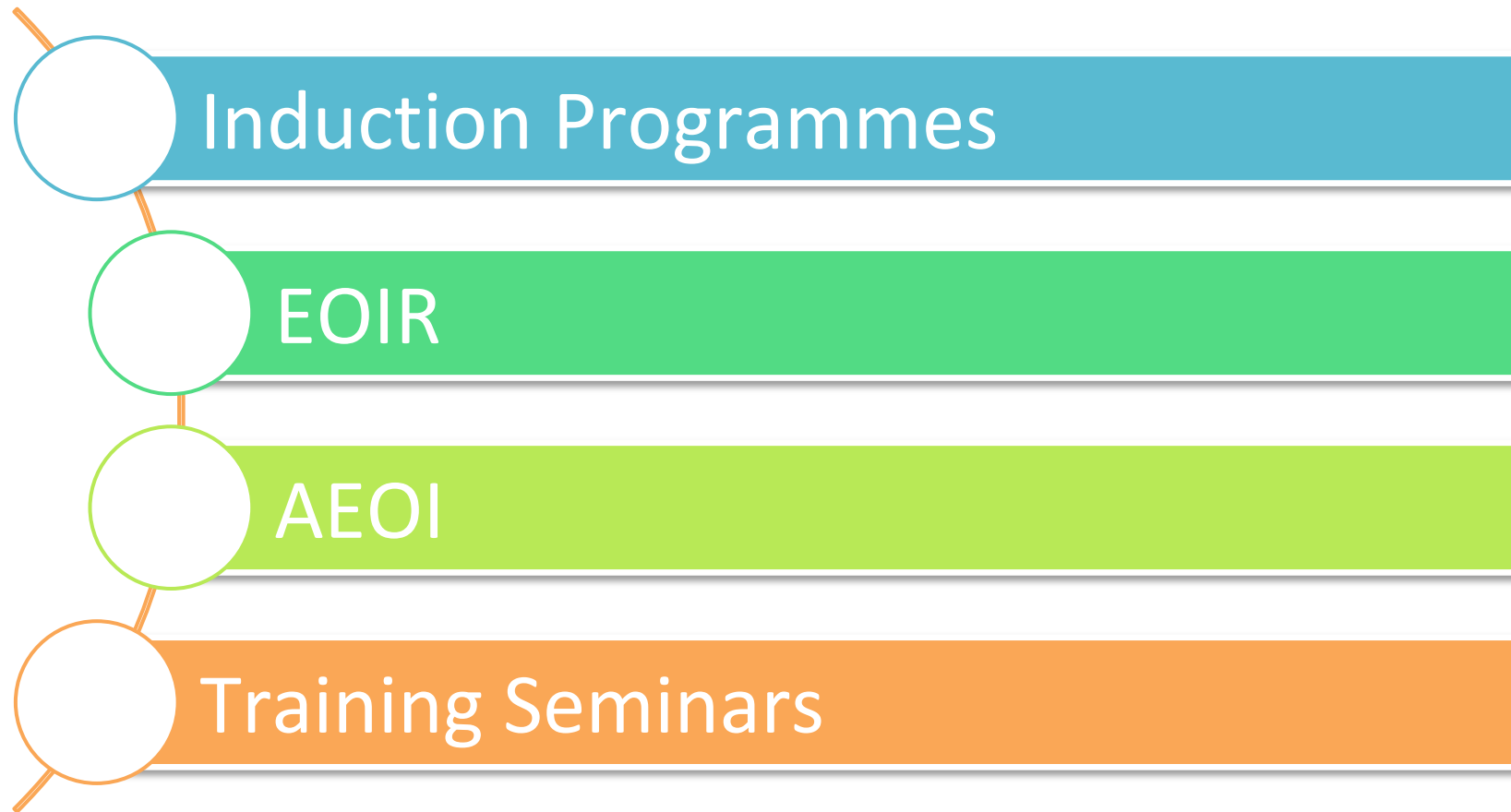
- There is often a need for technical assistance and capacity building to fully benefit from international standards
- Type of technical assistance needed varies
- No quick fixes, capacity building must be comprehensive
- A collaborative effort which requires
 - Support of donors
 - Working with regional bodies





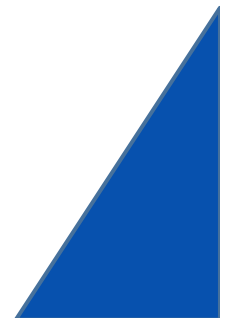
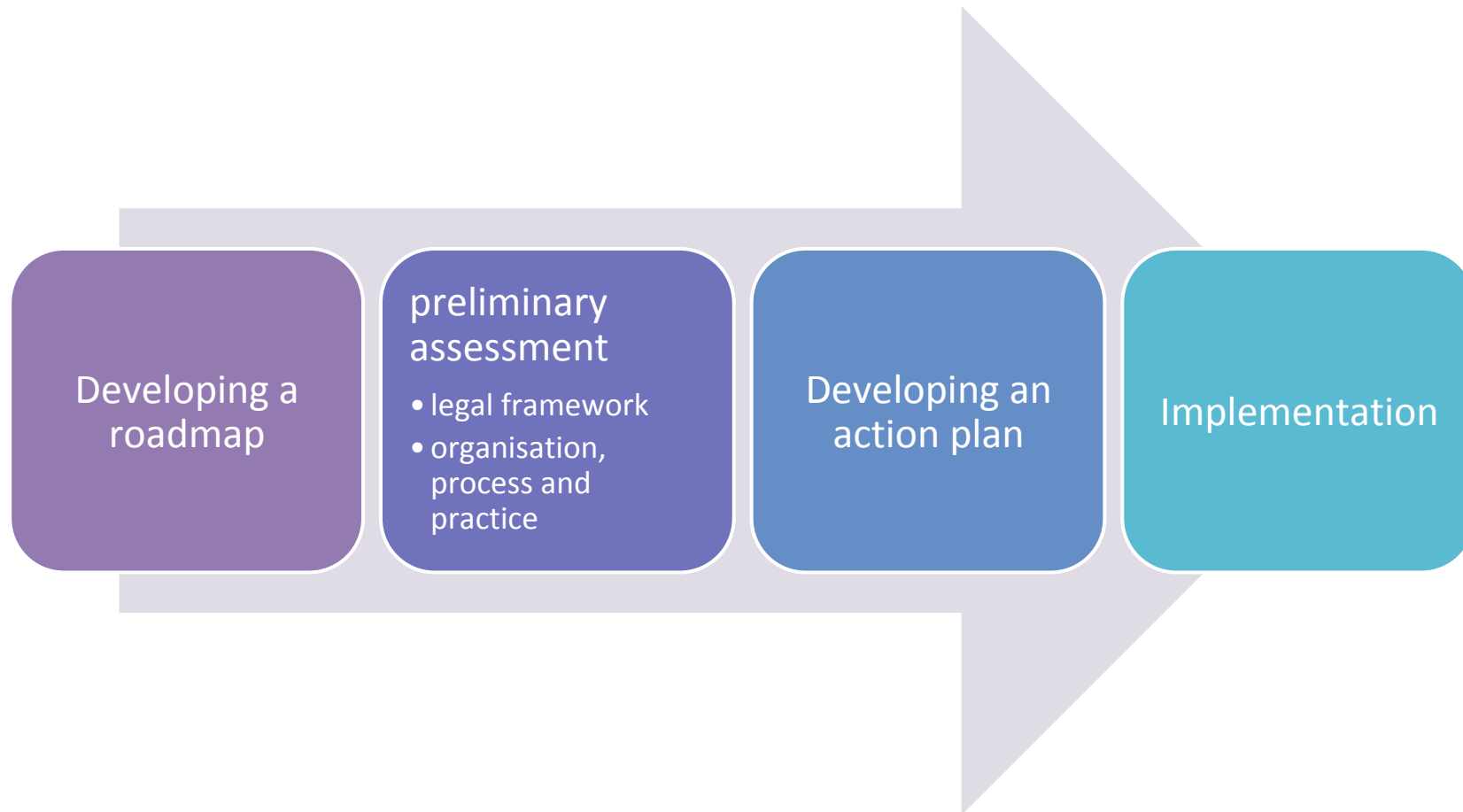


Types of Technical Assistance





Induction Programme



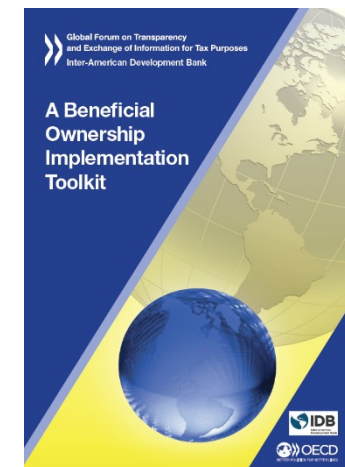


EOIR



Beneficial ownership

- **BO Toolkit published in March with Inter-American Development Bank**
- **Toolkit helps government implement standard-compliant solutions**
- **BO workshops for Bolivia, Colombia, Georgia, and Tunisia delivered; Burkina Faso, Cameroon and Morocco**
- **Desktop assistance on BO issues**



Beneficial Ownership Toolkit

Background and Process

- Resulted from numerous requests by members of how to meet revised 2016 ToR for EOIR reviews; many jurisdictions rushing to implement BO framework for EOIR reviews without getting TA
- Reviewed by FATF for consistency



Beneficial Ownership Toolkit

Goals and Next Steps

- Goal is to deliver informal guide for policymakers and technical staff to understand BO issues relating to GF Standards
- Delivers practical checklists and outlines steps for jurisdiction to evaluate and decide what approach to take
- Will be updated on a frequent basis to take on developing best practices and input from members/observers
- For use by members, observers, and training activities to ensure broad reach





AEOI

Technical Assistance in AEOI

ISM

- preliminary assessment
- Assistance with Action Plan Implementation

Assistance with Legislation

- Industry Consultation
- Drafting

Training and Seminars



ISM/confidentiality and data safeguards

- 19 pre-assessment projects so far – ongoing at different paces
- Effective assistance is resource intensive
- 6 missions since Uruguay plenary: Armenia, Liberia, Papua New Guinea, Peru, Thailand, Kenya
- Servicing BEPS IF/CbCR jurisdictions



Africa Initiative

- 1st annual report - 6th Taskforce meeting in Rwanda, 28 Feb - 1 March (“Tax Transparency in Africa - Africa Initiative Progress Report”)
- Progress and challenges in using tax cooperation
- EOI is now a much higher priority and is yielding tangible results
- 25 signatories to the Yaoundé Declaration (Morocco and Tunisia in 2019)





Business as usual

- Induction Programmes launched: Cabo Verde, Eswatini, Oman, Serbia (Namibia and Guinea to be launched soon)
- EOIR auditor training: Cambodia, China, Egypt, Kenya, Thailand, Turkey so far
- Mock EOIR onsite visits: Armenia, Kenya, Rwanda, Tanzania and Togo delivered; Others planned in Burkina Faso, Cameroon and Morocco in July
- Ongoing assistance for EOIR reviews and AEOI
- AEOI Pilot Projects: Egypt/UK, Morocco/France, CRS workshops held
- Training Seminars: over 10 in 2019 so far, more to come



Collaborative Approach





THANK YOU