

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

BEYOND BORDERS: GLOBAL PROGRESS IN TAX TRANSPARENCY AND EXCHANGE OF INFORMATION

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7 September 2023 | Oslo, Norway

Outline

1. Progress in EOIR and AEOI implementation

2. Impact of enhanced transparency and EOI

3. Utilising EOIR and AEOI for domestic revenue mobilisation

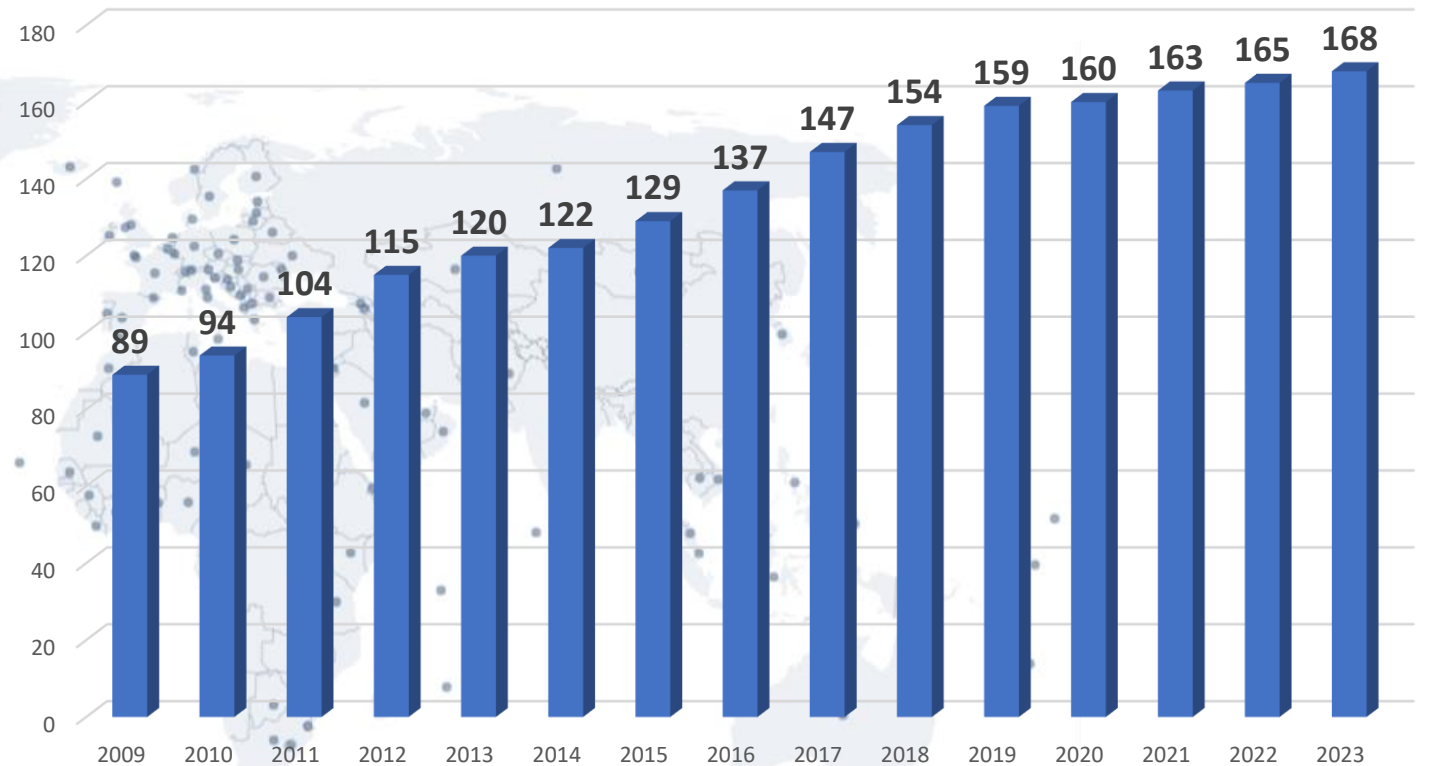
4. What's next

Global Forum membership

168 members,
as of 5 September 2023



■ Developing countries
■ Developed countries



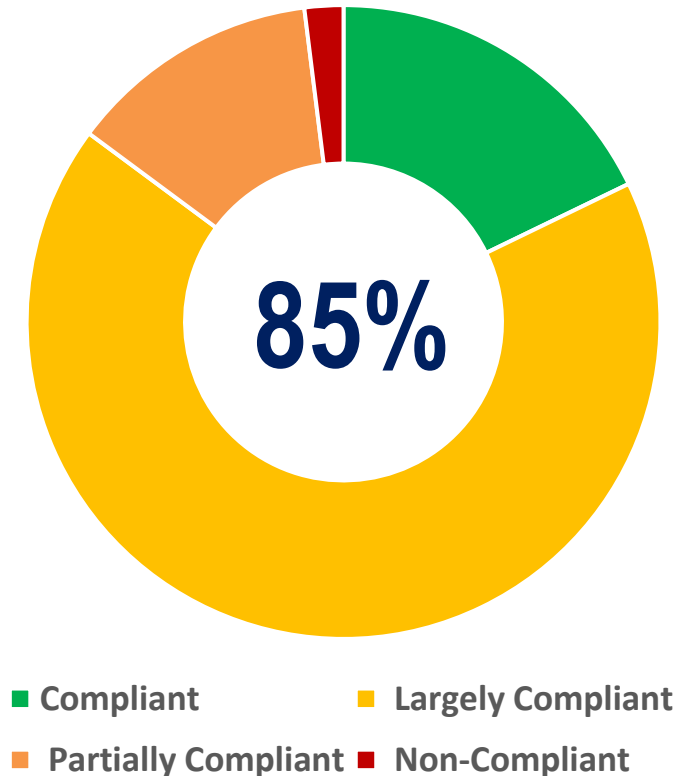
Joined in 2023: Angola, Sierra Leone and Zimbabwe

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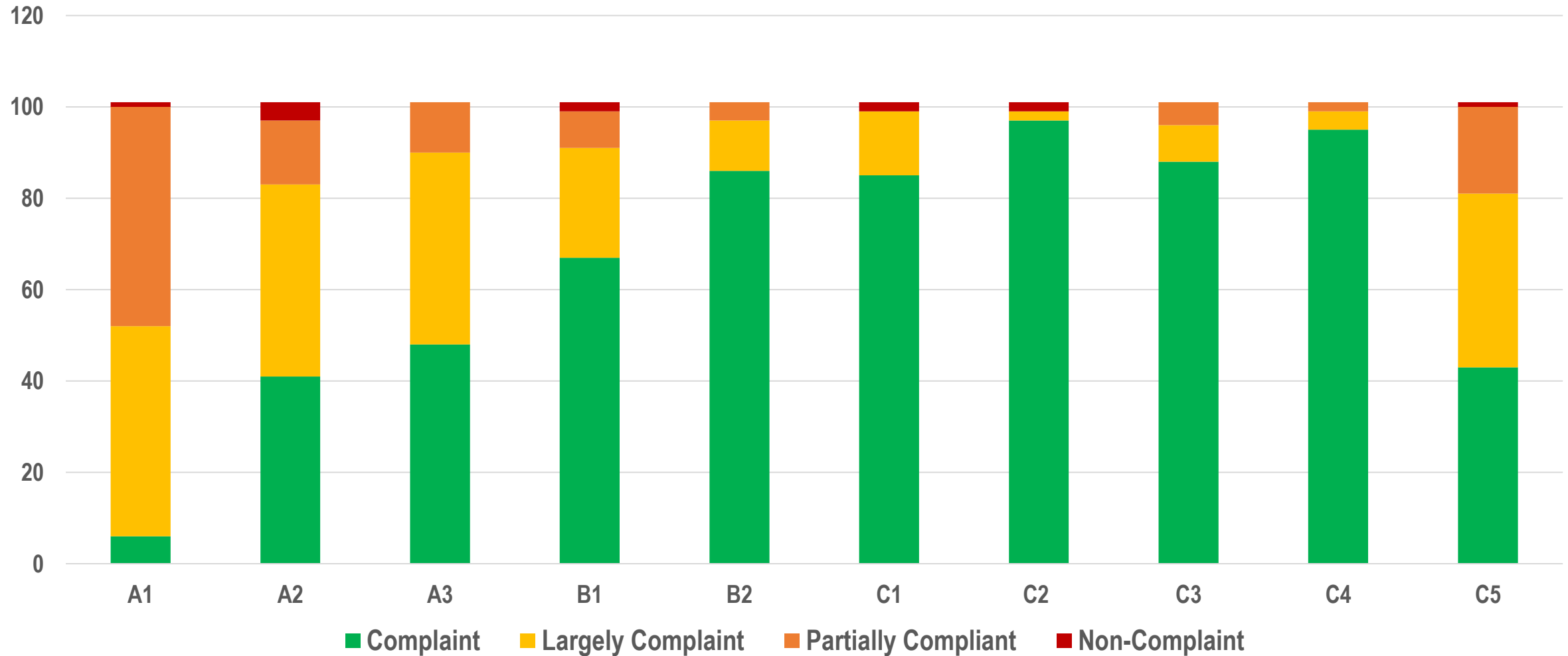
1. Progress in EOIR and AEOI implementation

Progress in EOIR: growing maturity

- EOIR peer reviews:
 - Round 1 (2010-2016):
 - Round 2 (2017-until now): 101 ratings
 - Annual enhanced follow-up process
- Three pillars:
 - Availability
 - Access
 - Exchanges
- High level of maturity achieved in 13 years:
85% of jurisdictions are rated “Compliant” or “Largely Compliant” in Round 2



EOIR implementation: remaining issues

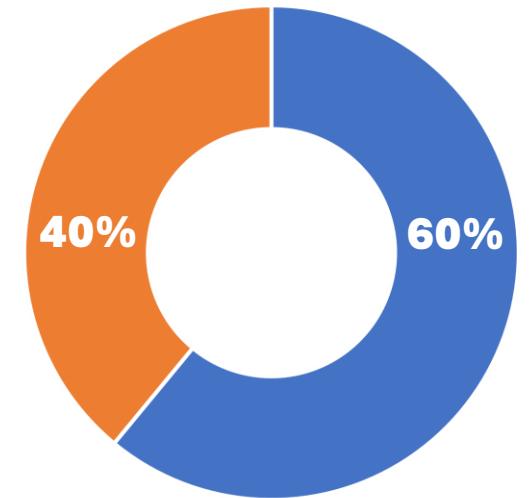


Progress in AEOI: widespread commitments

2017-2018: 100 jurisdictions

2019-2026: 23 jurisdictions

Ongoing: 11 developing countries are receiving assistance before announcing the commencement of AEOI



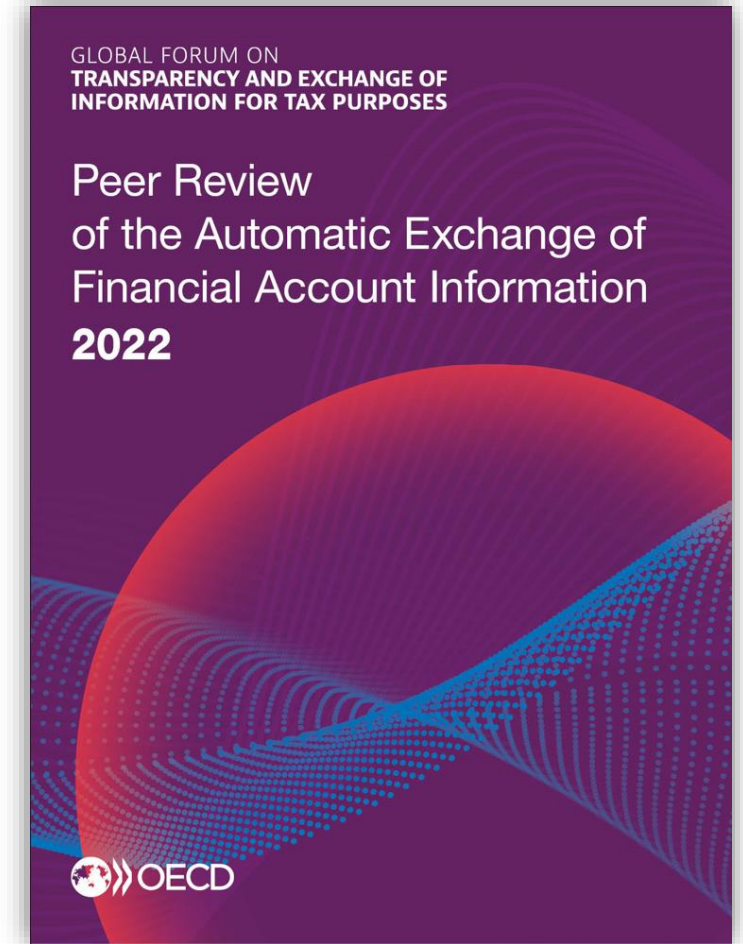
■ Developed countries
■ Developing countries

AEOI peer reviews: a staged approach

Assessment of confidentiality and data safeguards frameworks

Reviews of the domestic and international legal frameworks

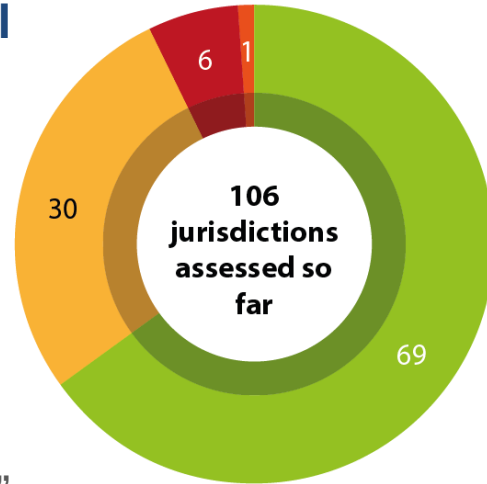
Reviews of the effectiveness of the implementation of the AEOI standard in practice



Peer reviews of AEOI

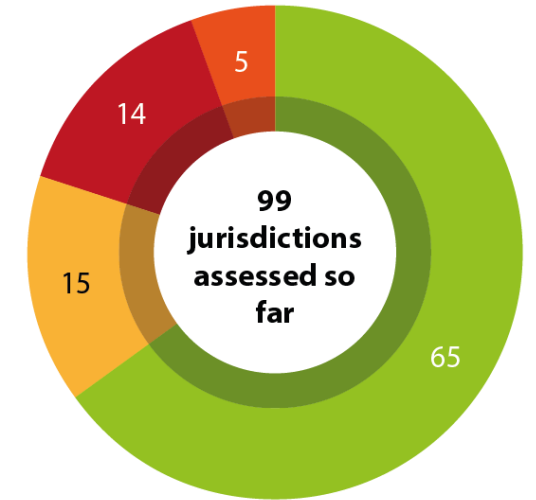
Domestic and international legal frameworks

- **More than 100** jurisdictions peer reviewed
- **Over 90% of jurisdictions:** “In Place” or “In Place But Need Improvement” in 2022
- **Swift improvements:** 584 recommendations have been addressed by 74 jurisdictions



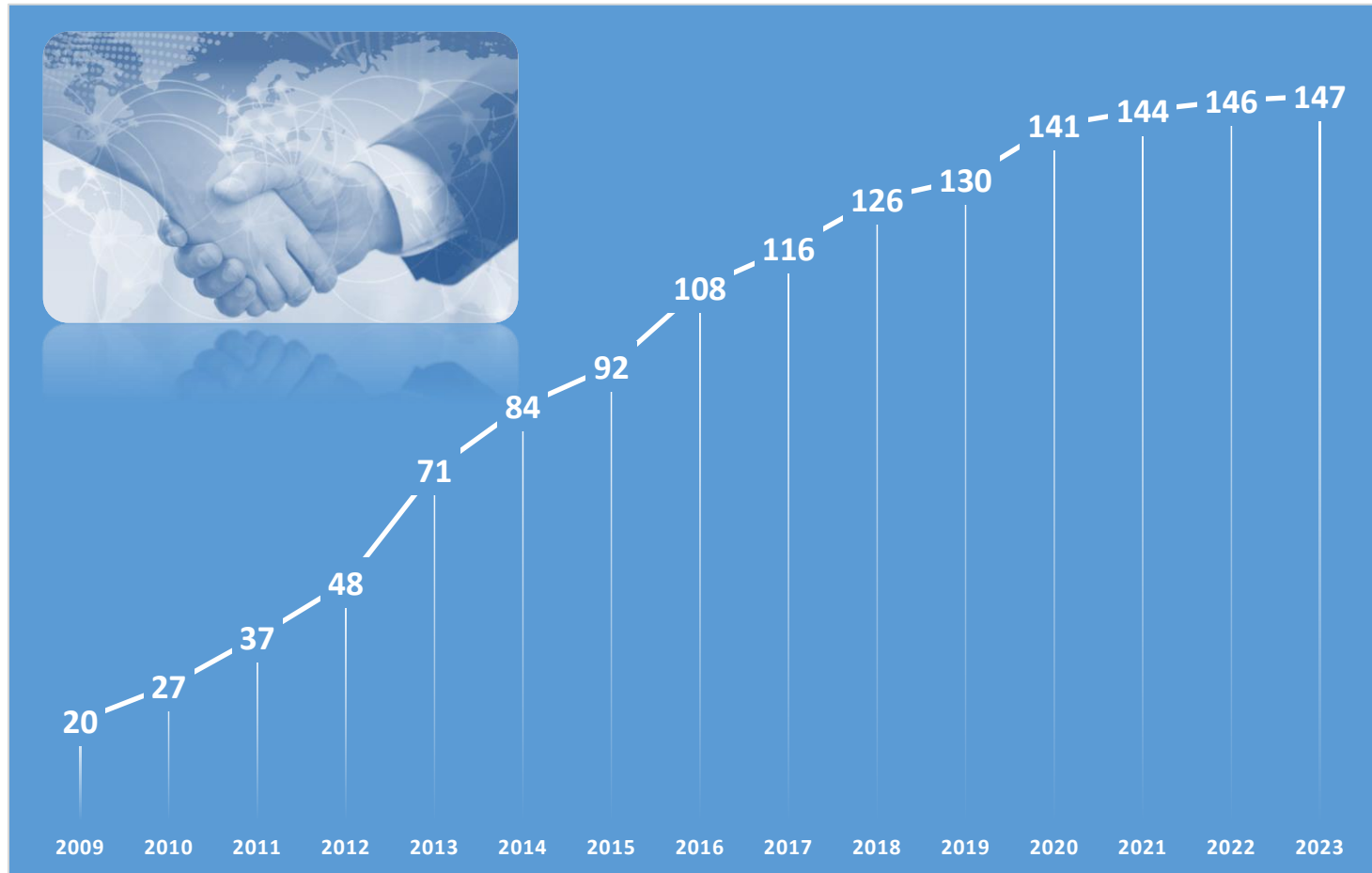
Effectiveness in practice

- **Initial reviews:** the large majority of jurisdictions implemented complete administrative frameworks to ensure compliance in 2022
- **In-depth reviews:** commenced in 2023 and to be published by 2025



2. Impact in practice

Stronger and wider network of EOI agreements



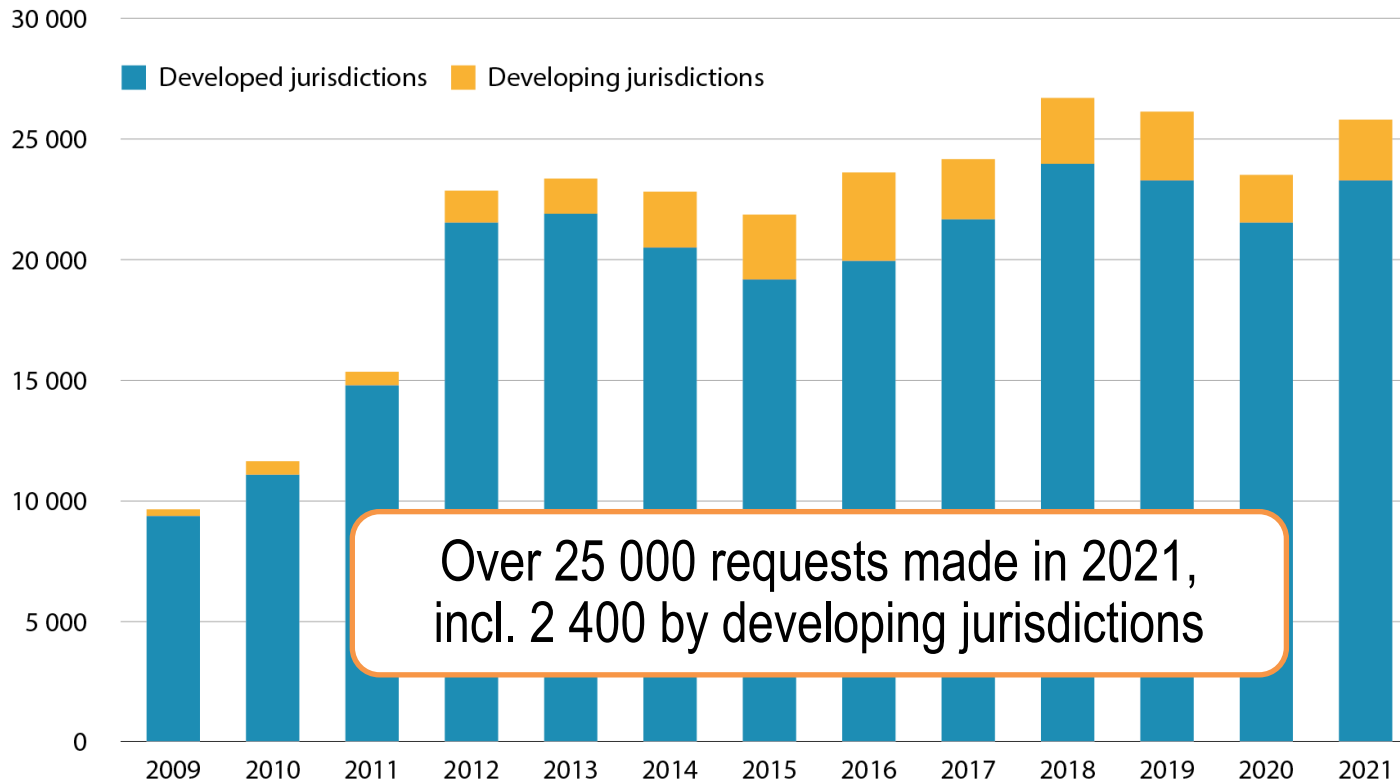
147
jurisdictions

Participate in
the multilateral
Convention

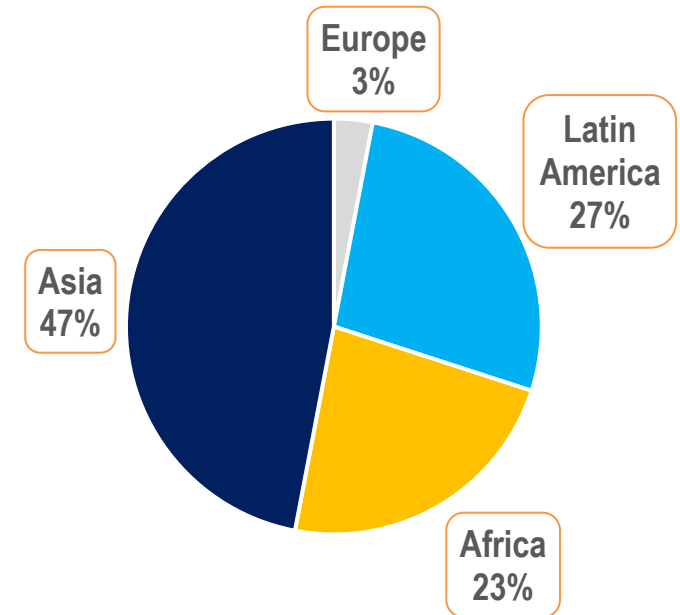
Allowing to
obtain
information and
other
administrative
assistance
through a single
instrument

EOIR in practice

Number of EOI requests made, 2009-2021



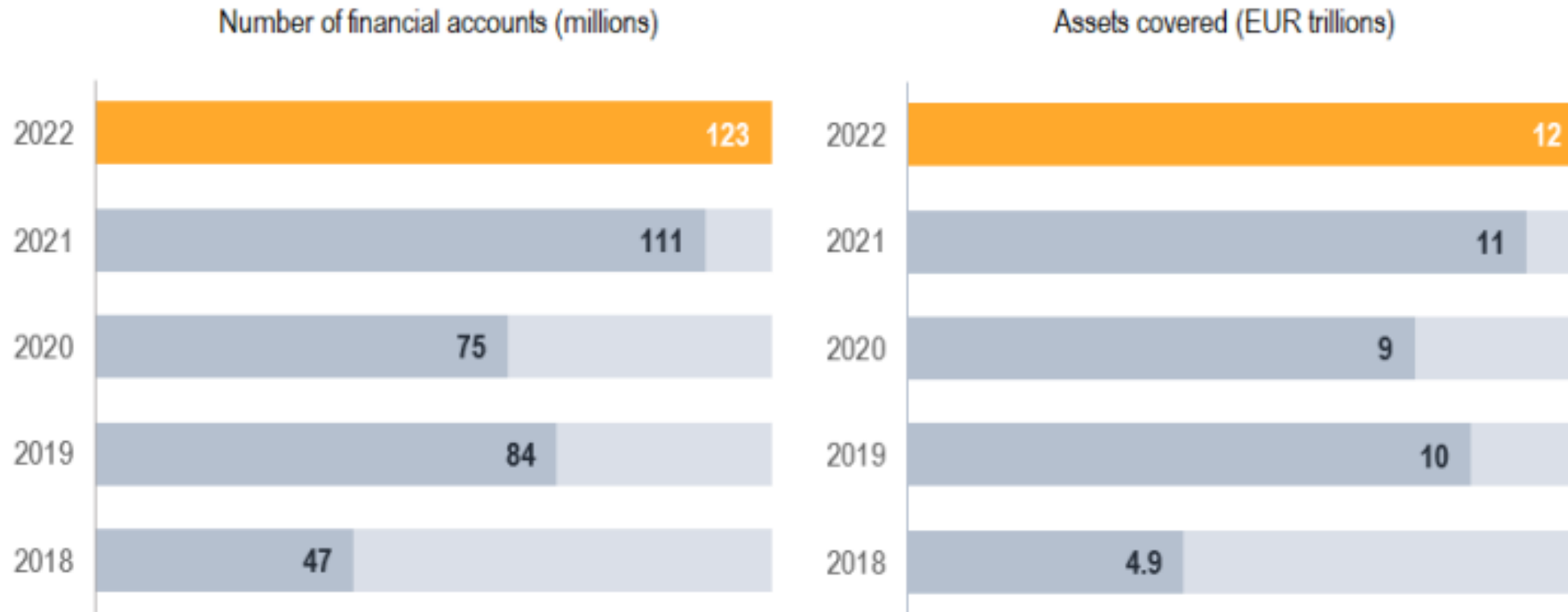
Requests by developing countries, by region, 2022



Source: The 2022 Global Forum Annual Survey

AEOI in practice (1)

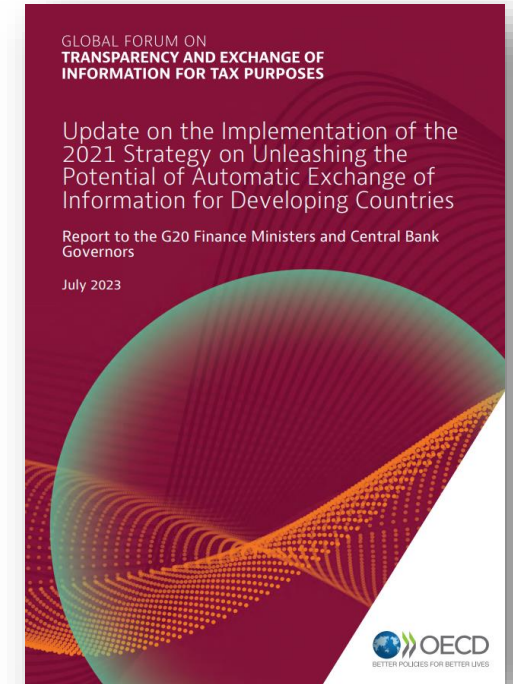
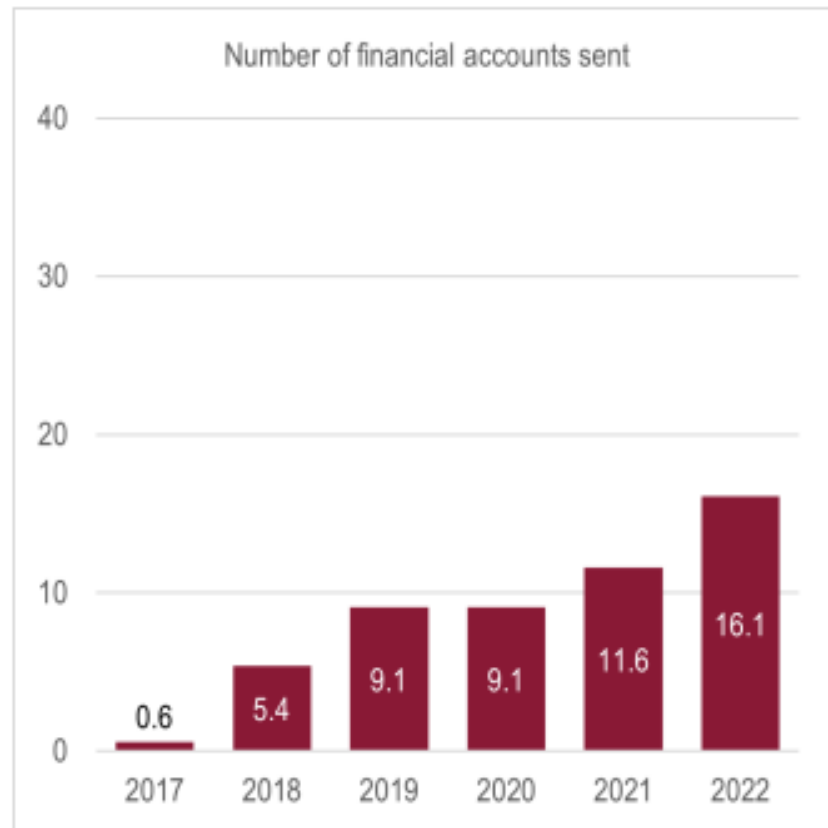
Automatic exchanges of financial account information, 2017-22



Source: The 2019-2023 Global Forum Annual Survey

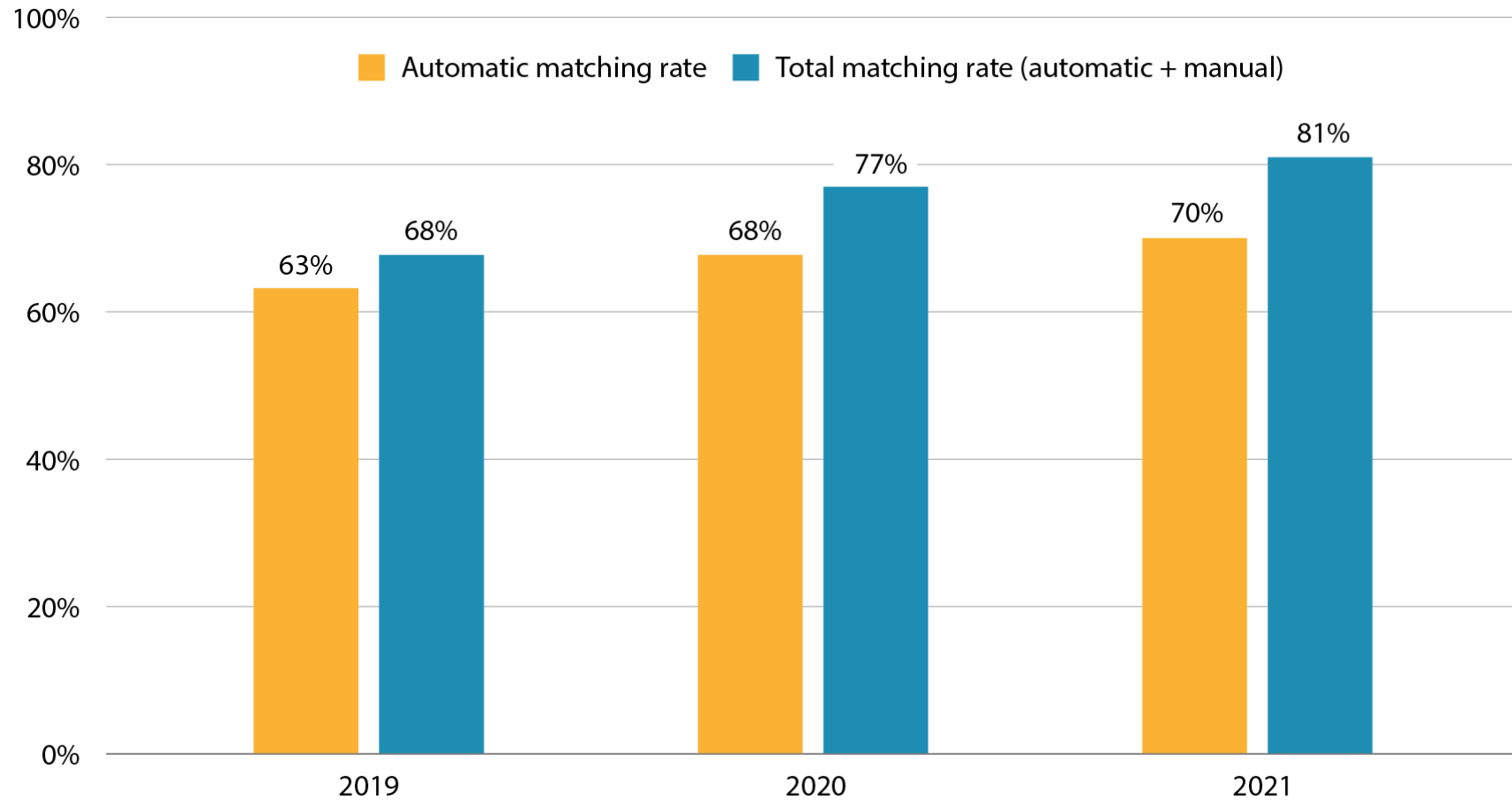
AEOI in practice (2)

Number of financial accounts on which information was sent and received by developing countries between 2017 and 2022, in million



Source:
The 2023 Global Forum Annual Survey

AEOL in practice (3)



Source:
The 2022 Global Forum Annual Survey

Additional tax revenues



126
billion euros
of additional revenues
have been identified so far

Breakdown by developed /
developing jurisdictions (EUR, billion)



- Developed countries
- Developing countries

~40% of
jurisdictions
monitor tax
identified /
recovered
via
EOIR/AEOI

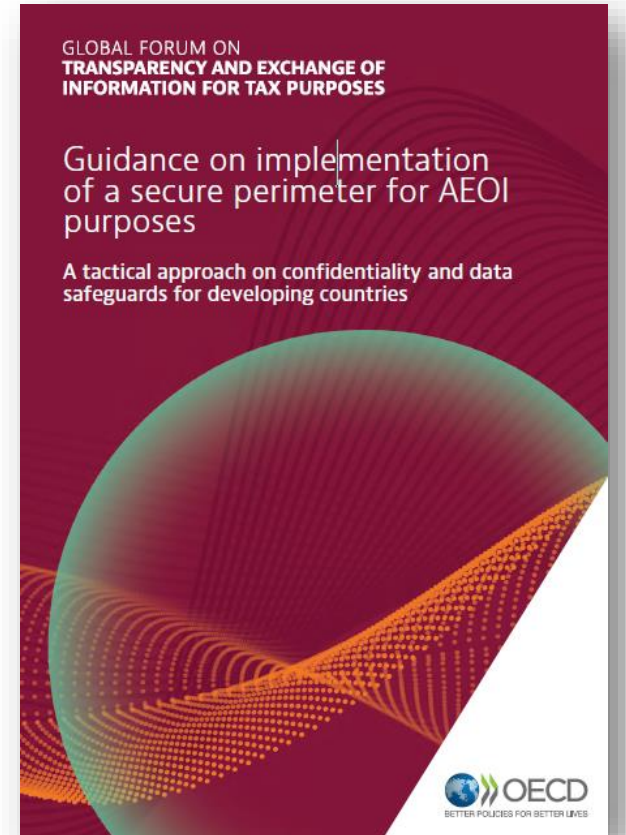
3. Utilising EOIR and AEOI for domestic revenue mobilisation

Same standards – adaptable processes

EOIR peer reviews accommodate differences in EOI practices

AEOI commitment and implementation processes takes into account different capacities and resource constraints

Wide range of capacity building support



Capacity-building support (1)

Tailored technical assistance

EOIR, including BO

AEOI, including confidentiality

60 developing countries received technical assistance in the first 6 months of 2023, including:

31 induction programmes, 26 tailored assistance and 2 pre-membership supports

87 detailed technical assistance reports provided to members

Capacity-building support (2)

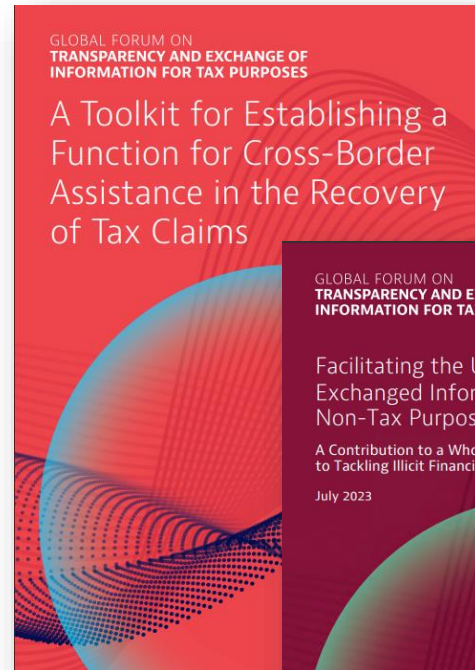
Regional programmes

Africa

Latin America

Asia

Pacific



Capacity-building (3)

Trainings

Train-the-trainer

Women leaders

ISM network

Thematic trainings

E-learning

Toolkits

BO implementation

AEOI implementation

Joining the MAAC

Assistance in the
recovery of tax claims

Confidentiality and ISM

EOIR: organisation and
processes

**Key focus – empowering local talent
in developing country administrations**

- **2023 Women Leader in Tax Transparency: 23** female tax officials from **23** developing members
- **2023 Train the Trainer programme: 93** participants from **46** jurisdictions
- **ISM network: 214** participants from **70** jurisdictions of which **33** developing countries

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What's next

Implementing CARF and amendments to CRS

- At its 2022 plenary, the Global Forum recognised the potential of the CARF and the amendments to the Common Reporting Standard to further enhance transparency.
- In the Statement of Outcomes, the Global Forum agreed to build on its commitment and monitoring processes to ensure their widespread implementation (following the G20 request).
- In July 2023, the G20 called for a timeline to be identified:
“We ask the Global Forum to identify an appropriate and coordinated timeline to commence exchanges by relevant jurisdictions, noting the aspiration of a significant number of these jurisdictions to start CARF exchanges by 2027, and to report to our future meetings on the progress of its work.”



Current priorities



- Continuing EOIR / AEOI peer reviews and monitoring
- Developing monitoring and peer review processes for the future
- Remaining agile to current and emerging risks
- Working on implementation of the CARF / amendments to the CRS by relevant jurisdictions
- Enhancing co-operation to utilise EOI potential by interested jurisdictions (e.g. wider use of information)
- Continuing capacity-building efforts

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Thank you

For more information

 www.oecd.org/tax/transparency/

 twitter.com/OECDtax

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 oe.cd/tax-news