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

Joined in 2023: Angola, Sierra Leone and Zimbabwe
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

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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
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

![Chart showing 106 jurisdictions assessed so far with breakdown of statuses: In place, In place but needs improvement, Not in place, Not in place as not yet introduced.]

**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

![Chart showing 99 jurisdictions assessed so far with breakdown of statuses: On track, Partially compliant, Non-compliant, Non-compliant and not in place for legal frameworks.]
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

Over 25 000 requests made in 2021, incl. 2 400 by developing jurisdictions

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
AEOI in practice (3)

Source: The 2022 Global Forum Annual Survey
Additional tax revenues

Breakdown by developed / developing jurisdictions (EUR, billion)

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

126 billion euros of additional revenues have been identified so far
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 take into account different capacities and resource constraints
- Wide range of capacity building support
60 developing countries received technical assistance in the first 6 months of 2023, including:

- 31 induction programmes
- 26 tailored assistance
- 2 pre-membership supports
- 87 detailed technical assistance reports provided to members

Tailored technical assistance

- EOIR, including BO
- AEOI, including confidentiality
Capacity-building support (2)

Regional programmes
- Africa
- Latin America
- Asia
- Pacific
### Capacity-building (3)

**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

#### 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
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.”
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
Thank you

For more information

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