

**Preparatory Committee for the International Conference
On Financing for Development**

Third Session, second part

15-19 October 2001

Agenda Item 2

Review of the inputs to the substantive preparatory process and the International Conference on Financing for Development**Note by the Secretary-General****Technical Notes**

On 8 May 2001, at the end of the first part of its Third Session, the Preparatory Committee requested the Financing for Development Coordinating Secretariat to prepare a series of “technical notes” related to issues falling under the substantive agenda for the Conference, on the understanding that such reference notes were to consist of factual, concise listing of existing proposals in a given topic, and not contain any analysis, comparisons, judgments or recommendations. The Bureau of the Preparatory Committee was entrusted with drawing up criteria for the selection of the topics and to finalize the list. At its meeting 15 June 2001, after consulting with members of the Preparatory Committee, the Bureau delivered to Coordinating Secretariat the following list:

1. Existing proposals for enhanced international cooperation on tax matters.
2. Existing proposals for international cooperation to combat corruption, including repatriation of illegally transferred funds to the countries of origin.
3. Existing proposals for innovative sources of finance.
4. Existing proposals to promote the increased and more effective participation of developing countries in the trade and financial decision-making processes.
5. Existing proposals for improved or new processes for coordinated debt restructuring (prevention and treatment of debt problems) in order to sustain growth and support economic and social development.
6. Existing proposals to increase market access to exports of developing countries.
7. Existing proposals on bilateral and multilateral investment agreements and practices towards codes of conduct on TNCs and governments with respect to FDI.
8. Existing proposals on financial crisis prevention, including operation of early warning systems and transparent and predictable international financial markets.
9. Existing proposals to ensure availability of sufficient international liquidity in order, inter alia, to avoid unnecessarily recessive adjustment processes.
10. Existing proposals on strategies for expanding access to micro-credit and for assisting current micro-credit beneficiaries in gaining access to the formal domestic banking sector.

The corresponding technical notes have been put together by the Coordinating Secretariat in close collaboration with, and the generous assistance of, staff from various institutions and other relevant stakeholders engaged in the Financing for Development process. They are presented as individual addenda to this Note.

Technical Note No. 1

ADVANCE UNEDITED VERSION

Existing Proposals for Enhanced International Cooperation on Tax Matters

I. Introduction

Growing international economic and financial interdependence has increased the cross-border spillover effects of taxation and constrained the capacity of national tax authorities to establish and enforce various tax instruments. Governments are increasingly limited to set both the forms and rates of tax; at the same time, tax avoidance and tax evasion are on the increase. These developments may make it more difficult for Governments to finance public expenditures and constrain the financing options of the Governments of those countries faced with inflexible spending obligations and limited sources of revenue. Therefore, there is a growing need for improved international cooperation among tax authorities to address these issues. Such a cooperative effort will also have to address capacity constraints in tax administrations in developing countries, to raise revenues in an

• The preparation of this technical note was coordinated by the United Nations/DESA. Staff from the following entities collaborated, in a personal capacity, in its preparation: CIAT, IMF, OECD, UN/DESA and the World Bank.

effective manner.

Currently, there are several international forums that address certain aspects of international cooperation on taxation from the perspective of their members. Annex Table 1 provides an overview of the geographical coverage, scope and work methods of each of these organizations. Some of these forums are global in their reach; others are regional; a few cover a limited range of countries. In some cases, taxation is only one of the issues discussed by these organizations; in others the only focus is on taxation. Most are governmental organizations, although there are two non-governmental organizations that play a significant role in the tax area. The global and regional organizations tend to focus on both direct and indirect taxes and on domestic and international tax issues. Some are more oriented towards tax administration issues; others cover both tax policy and tax administration. Also, expert groups address issues of taxation in United Nations forums, notably the Ad Hoc Group of Experts on International Cooperation in Tax Matters and expert groups on accounting and other related matters convened by UNCTAD. However, there is no global intergovernmental forum for the consideration of tax policy and administrative issues and international cooperation on tax matters in all its aspects.

Existing proposals for enhanced international cooperation on tax matters presented at intergovernmental forums or other international forums are outlined below in chronological order with the reference to the relevant document in the title. This note covers proposals on tax cooperation ranging in scope from new organizations or new

institutions, including new rules or regulations, to new mechanisms that build on existing organizations and institutions. The note excludes most initiatives of regional organizations that are not relevant to non-members as well.

II. Existing proposals

1. An International Tax Organization (United Nations, 26 June 2001, pp. 9, 27-28, 65-66)

The High-level Panel on Financing for Development Panel, chaired by Mr. Ernesto Zedillo, proposed the consideration of an International Tax Organization, which could:

- Compile statistics, identify trends and problems, present reports, offer technical assistance and provide a forum for the development of international norms for tax policy and administration;
- Maintain surveillance of tax developments in the same way that IMF maintains surveillance of macroeconomic policies;
- Take a lead role in restraining tax competition designed to attract multinationals with excessive and unwise incentives;
- Develop procedures for arbitration when frictions develop between countries on tax questions;
- Sponsor a mechanism for multilateral sharing of tax information, like that already in place within the Organisation for Economic Cooperation and Development (OECD),

so as to curb the scope for evasion of taxes on investment income earned abroad.

- Develop and secure international agreement on a formula for the unitary taxation of multinationals.
- Develop, negotiate and operate international arrangements for the taxation of emigrants, enhancing the possibility for countries to tax citizens on worldwide income.

(In this context, see also Tanzi (1996; 1999)).

2. A Steering Group/Council of International Tax Organizations (CATA/CIAT/CREDAF/IOTA/OECD, 2001)

In June 2001, the Secretaries-General/Heads of five organizations proposed at a meeting in Montreal the creation of a “Steering Group/Council of International Tax Organizations”, which would initially consist of the Secretariats of these Organizations. These five organizations are the Commonwealth Association of Tax Administrators (CATA), the Inter-American Center of Tax Administrations (CIAT), the Centre de Rencontres et d’Études des Dirigeants des Administrations Fiscales (CREDAF), the Intra-European Organisation of Tax Administrations (IOTA) and the Organisation for Economic Cooperation and Development (OECD). The group would be serviced by a small Secretariat provided by Canada. Its first meeting will be in Seville in October 2001. The group would also look to develop links with other regional or international tax

organizations. Its primary functions in the short term would be to develop best practices in tax administrations and taxpayer service using, for example, the Forum on Strategic Management Knowledge Exchange (see <http://www.FSMKE.org>), which the OECD is currently developing, as well as the coordination of technical assistance work.

3. An international organization or forum for cooperation in tax matters or strengthening of the Ad Hoc Group of Experts on International Cooperation in Tax Matters (United Nations, 18 December 2000, para. 142; Disney 2000)

The Report of the Secretary-General to the Preparatory Committee recommends the formation of an international organization or forum for cooperation in tax matters which merges the various existing international tax-related efforts into a single entity. It could provide a global forum for discussion of, and cooperation on, tax matters, including:

- The sharing of national taxation experiences;
- The development of definitions, standards and norms for tax policy, administration and other aspects;
- The identification of national tax trends and problems;
- Tax reporting; and
- The provision of technical assistance to national tax authorities, particularly those of developing and transition economy countries.

The report also noted less ambitious proposals that have been put forward, including the strengthening of the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters.

The report recommended that the International Conference on Financing for Development mandate a careful in-depth study, undertaken in cooperation with the IMF and other relevant international financial institutions, of potential means for enhancing tax-related international cooperation, including mandating a specific negotiating process on international agreements on this subject and the possibility of establishing an international organization or forum for cooperation on tax matters.

The creation of an International Tax Forum under UN auspices was also proposed by Mr. Julian Disney of the International Council on Social Welfare (ICSW) at the Financing for Development: Hearings with civil society on 7 November 2000 (Disney, 2000). Additional functions the ICSW envisaged for this forum include research and the arbitration of disputes. The ICSW also proposed the strengthening of ECOSOC in the area of tax cooperation, including through its existing expert taxation committee and through convening a major global conference on Taxation and Development (Disney, 2000, 2001). In particular, ICSW recommended the establishment of a special working group on international cooperation on tax reform, which could have about 25 members, comprising approximately equal representation of the most economically powerful countries, the most populous countries and representatives of the other countries chosen on a regional basis.

4. Technical assistance (United Nations, 18 December 2000, paras. 30 through 33)

The Report of the Secretary-General to the Preparatory Committee included several

recommendations regarding assistance to countries to improve the management of fiscal resources, enhance tax administration and combat tax evasion. The report specifically refers to assistance by developed countries and to south-south cooperation. In effect, these proposals also enhance international cooperation in tax matters. The report recommends:

- International institutions should be ready to assist countries in developing medium-term fiscal frameworks and all donor partners should take it into account in providing assistance to those countries.
- Developed countries and international institutions should provide increasing support, especially in terms of resources for technical assistance in capacity building, to developing and transition economy countries that strive to simplify tax laws and to improve the efficiency and effectiveness of tax administration and enhance enforcement through the strengthening of institutional, technical and technological capacities, including the development of a transparent, accountable and corruption-free system.
- International institutions should provide assistance to developing countries and countries with economies in transition that undertake administrative and legislative measures to combat tax evasion and prevent tax avoidance, particularly to facilitate south-south cooperation.

5. International action pertaining to taxation to promote the mobilization of new and additional resources for social development (United Nations, 15 December 2000, para. 142)

The twenty-fourth special session of the General Assembly adopted proposals for further initiatives to implement the commitments made at the World Summit for Social Development. Initiatives to implement Commitment 9 of the World Summit included “Promote, through international action, the mobilization of new and additional resources for social development, *inter alia*, by”:

- Developing appropriate means of international cooperation in tax matters;
- Exploring methods for dividing the liability of multinational corporations to pay taxes on profits among the various jurisdictions in which they operate;
- Exploring ways to combat the use of tax shelters and tax havens that undermine national tax systems; and
- Preventing tax avoidance and promoting treaties for avoiding double taxation.

6. International agreement on a formula to divide corporate income among jurisdictions (United Nations, 28 September 2000, p. 5)

The document for the Ad Hoc Expert Group Meeting on Strategies for Improving Resource Mobilization in Developing Countries and Countries with Economies in Transition, organized by the United Nations in cooperation with Association de Planification Fiscale et Financière (APFF) on 2-6 October 2000 in Montreal, recommends an international agreement on the allocation of corporate and other enterprise income among jurisdictions according to an internationally agreed formula that relied as far as possible on objectively verifiable indicators, such as proportions of

workforce, wage-bill, or capital assets, in various countries. See also the report of this meeting (United Nations, 2001c, para. 16). The General Assembly in its Resolution A/RES/S-24/2 also suggested that such an agreement should be explored (United Nations, 15 December 2000, para. 142). The merits and limitations of various allocation methods are analyzed by Mintz (1998).

7. International agreement on uniform rates of source withholding taxes on interest, dividends, royalties and management fees (United Nations, 28 September 2000, p. 5; Disney, 2000)

The document for the Ad Hoc Expert Group Meeting on Strategies for Improving Resource Mobilization in Developing Countries and Countries with Economies in Transition, organized by the United Nations in cooperation with Association de Planification Fiscale et Financière (APFF) on 2-6 October 2000 in Montreal, recommends an international agreement on the a set of uniform rates for withholding taxes on interest, dividends, royalties and management fees, if these payments are to cross inter-jurisdictional borders. These taxes would be collected unilaterally. There might or might not at the same time be conventions providing for the transfer of some of the withholding tax so collected to the relevant country of resident of each taxpayer. See also the report of this meeting (United Nations, 2001c, para. 16). A similar proposal was put forward by Mr. Julian Disney of the International Council on Social Welfare at the Financing for Development: Hearings with civil society on 7 November 2000 (Disney, 2000). The OECD and United Nations Model tax conventions propose maximum

withholding rates for taxes on interest and dividends. The merits and limitations of withholding taxes on capital income are analyzed by Zee (1998)

8. International system of coded identification for all individual and corporate income taxpayers (United Nations, 28 September 2000, p. 5)

The document for the Ad Hoc Expert Group Meeting on Strategies for Improving Resource Mobilization in Developing Countries and Countries with Economies in Transition, organized by the United Nations in cooperation with Association de Planification Fiscale et Financière (APFF) on 2-6 October 2000 in Montreal, recommends an international system of coded identification for all individual and corporate income taxpayers. The code would refer to the jurisdiction in which the taxpayer resided or was registered and be extended to record all those from which she, he or it derived income. Knowledge of the identity of the taxpayer attached to each code number would be confined to the tax authorities of the jurisdictions referred to in the code number, but information relating to the taxpayer's income would be shared among them -- in certain circumstances automatically and in certain circumstances on request. See also the report of this meeting (United Nations, 2001c, para. 16). The OECD has recommended that countries encourage non-resident recipients of income to disclose their resident country Tax Identification Numbers (TINs) to the payers of income who in turn will be required to pass the TINs to the tax authorities of the source country (OECD, 1997a, 1997b; Perez-Navarro, 1999).

9. A Global Forum on Taxation (OECD, 2000b)

The OECD launched on 28-29 June 2000 proposals for a Global Forum on Taxation. This Forum provides a framework within which OECD and non-OECD countries can develop a dialogue on and propose solutions to issues of mutual interest and concern. The Forum dialogue has reached at least 70 interested non-OECD countries in a number of contexts ranging from high level meetings to regional technical seminars and covering areas such as the taxation of electronic commerce, exchange of information, tax treaties, transfer pricing and tax administration. Participation is by invitation only. The global forum complements the dialogue between OECD and non-OECD countries with regional forums such as APEC at regional tax organizations.

10. Multilateral agreements on mutual assistance and information exchange (e.g. Council of Europe, 1989; CIAT 1999; ECOFIN 2000; OECD, 2000; United Nations, 2001)

A number of proposals have been put forward to improve mutual assistance and the exchange of information between tax authorities:

- The OECD and the Council of Europe have in place a *Convention on Mutual Administrative Assistance in Tax Matters* (Council of Europe, 1989). Oxfam (2000, p. 18) proposed that the *Convention on Mutual Administrative Assistance in Tax Matters* should be further developed to define minimum standards of transparency

and disclosure by companies and to develop wider networks of cooperation, extending to developing countries.

- The European Union (EU) has a similar instrument (Commission of European Communities, COM (1998) 295 final; Commission of European Communities, COM (2001) 260 final; Council of the European Communities, 1977). The EU Council of Economic and Finance (ECOFIN) Ministers proposed a directive on the taxation of income from cross-border savings by individuals which commits that by 2010 all 15 EU countries would be engaging in automatic exchange of information on savings flows. The directive was endorsed by the European Council (2000) and given substantive content by ECOFIN (2000). The proposal is explicitly dependent on bilateral agreements with non-EU members.
- CIAT in 1999 endorsed a Model Agreement for the Exchange of Information Agreement (CIAT, 1999).
- The OECD and United Nations model tax conventions are also continuously changed to enhance mutual assistance and information exchange among countries.
- The OECD (2000a) in 2000 issued a report on improving access to banking information, which set out a standard to which all countries should aspire.

All of these proposals move in the direction of increasing the access to information for tax authorities and putting in place effective mechanisms for exchanging such information. The International Council on Social Welfare, at the Financing for Development Hearings with civil society held on 7 November 2000, proposed stronger international obligations for the provision of information to, and between, tax authorities (Disney, 2000). Tanzi and Zee (1999) contains a comprehensive discussion of bilateral

and multilateral agreements, and the merits and limitations of information exchange in general are discussed in Tanzi and Zee (2001).

Global Tax Network (World Bank/IMF/OECD, August 2001)

Discussions are currently taking place between the staff of the IMF, OECD Secretariat and World Bank to launch a “global tax network”, to be managed jointly by the aforementioned institutions and possibly also the United Nations, as a first step in facilitating a global tax dialogue. A primary responsibility of this network would be to prepare regular meetings on topics of common interest, to oversee the sharing of information and to identify issues that should be taken up by the sponsoring organizations and regional tax organizations. The proposal contemplates that all countries would be welcome to participate with no preconditions, along with regional tax organizations and regional development banks.

Core functions of the Network would be:

- Discussion of tax matters of common interest;
- Sharing experiences;
- Identification of best practices; and
- Maintaining a widely accessible database on current and prospective technical assistance activities in tax policy and administration.

The final institutional structures of the proposed global dialogue as well as its role and responsibilities would emerge over a number of years.

One additional feature that has been suggested is that every 3 or 4 years, an intergovernmental body, such as ECOSOC, would review the work programme and progress, thereby helping to shape the future agenda of the Network.

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587-99.

Annex

Table 1 International Organizations Providing a Forum for Inter-Government Discussions on Taxation¹

Note: Numbers provided are on an average basis

Organization	Participating countries	Meetings per year	Staff working full-time on taxation²	Main areas of focus	Work methods	Typical participants
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¹ Excludes such organizations as Inter-American Development Bank and Asian Development Bank, which are primarily engaged in regional technical assistance.

² Number of full time professional staff working on taxation.

A. GLOBAL GOVERNMENTAL ORGANIZATIONS						
WTO	142; over 30 applicants	3 ³	0	Tax issues related to trade and investment: Primarily indirect taxes	Inter-government negotiations	Investment and trade experts
United Nations (ECOSOC)	189 (54)	1 - 3	2 plus consultants	Tax treaties, transfer pricing, financial derivatives, tax havens, e-commerce	Inter-government negotiations: Models, guidelines, publications	Mainly treaty negotiators
UNCTAD	191	1	½man-month plus consultants	Transfer pricing (accounting aspects), foreign direct investment, tax incentives	Inter-government negotiations: Accounting standard	Experts in accounting/ Incentives
IMF	183	Varies	47 in 2000	Tax policy and	Bilateral consultations and	Economic policy

³ Of subsidiary group.

			(including consultants)	Administration	technical assistance	makers and tax administrators
World Bank	183	Varies	About 8 plus consultants	Tax policy and Administration	Bilateral demand driven technical assistance	Tax policymakers and tax administrators
WCO	151	>10	18	Customs	Inter-government: Models, best practices, standard	Customs officials
OECD	30 member countries plus network of 70 non-member economies	120	30 plus consultants	International and related domestic issues, direct and indirect taxes, tax policy and administration	Inter-government: Models, guidelines, best practices,	Tax policymakers and tax administrators
CATA	47	3 (?)	1 plus	Direct tax administration	Conferences and training	Tax administrators

			consultants	and selected policy issues		
B. REGIONAL GOVERNMENT ORGANIZATIONS						
CIAT	34 (including 4 non- American members and 1 non- American associate member)	6	11+ consultants	Tax administration, direct and indirect taxation	Conferences, technical assistance, working groups on best practices	Tax administrators
APEC	21	1	0	Customs and excises	Inter-government negotiations. Annual conference	Tax policymakers

EU	15	30-40	60 plus	Indirect taxes but increasing direct taxes, mainly international	EU directives, conventions, regulations	Tax administrators and policy makers
CREDAF	27	1	1	Tax administration and selected policy in Francophone countries	Conferences and training	Tax administrators
IOTA	15	6	1	Tax administration in economies in transition.	Conferences and technical assistance	Tax administrators
C. SELECTED GOVERNMENT GROUPINGS						
PATA	4	2	0	Tax administration, domestic and international. Mainly direct taxes	Inter-government informal discussions	Tax administrators
SGATAR	12	2	0	Tax administration and selected policy issues	Inter-government informal discussions	Tax administrators
Nordic	5	3	0	Tax administration and	Inter-government informal	Tax administrators

Group				policy. Mainly international	discussions	and policymakers
COTA	15			Tax administration	Training, research, dissemination of information and technical assistance	Tax administrators and policymakers
D. NON-GOVERNMENTAL ORGANIZATIONS						
IBFD	-	-	40	International and Domestic Taxation	Research; dissemination of Information	Typical non- government
IFA	-	-	1	International Tax Issues	Research; dissemination of Information	Government and non-government

Acronyms

WTO	World Trade Organisation
ECOSOC	Economic and Social Council
UNCTAD	United Nations Conference on Trade and Development
IMF	International Monetary Fund
WCO	World Customs Organisation
OECD	Organisation for Economic Cooperation Development
CATA	Commonwealth Association of Tax Administrators
CIAT	Inter-American Center of Tax Administrations
APEC	Asia-Pacific Economic Co-operation
EU	European Union
CREDAF	Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales
IOTA	Intra-European Organisation of Tax Administrations
PATA	Pacific Asian Tax Administration
SGATAR	Study Group for Asian Tax Administration and Research
COTA	Caribbean Organisations of Tax Administrations
IBFD	International Bureau of Fiscal Documentation
IFA	International Fiscal Association