

B. Topical Mapping

Methodology

In order to develop this survey and map organizations active in the area of taxation and development, a three step approach was applied. In a first step, relevant organizations and contact persons were identified using existing internet fora, link lists, phone interviews with relevant actors and literature reviews as well as already established personal and institutional contacts. The identified organizations were then contacted and asked to fill out a questionnaire mapping their work in the area of taxation and development. To ensure that as many relevant institutions as possible were included into the survey, all organizations contacted were asked to forward the questionnaire to other relevant institutions in the respective country.

In a second step, organizations were grouped according to the character of their work distinguishing between bilateral aid, international organizations, multilateral financial institutions, initiatives, non-governmental institutions and research institutes². A glossary in the appendix provides clarification with respect to certain terms and definitions applied in this study. All questionnaires addressed the following core aspects of the organizations' work with respect to taxation and development:

- ❖ characteristics of the work
 - working areas 'tax policy and reform' (e.g. simplification) / 'tax administration and organizational reform' (e.g. revenue authorities) / 'tax law' (e.g. legislation, tax treaties) / 'tax procedure' (e.g. auditing, enforcement)
 - thematic emphasis on domestic taxation (e.g. taxation of the informal sector) / international taxation (e.g. taxation of multinationals, tax competition)
 - focus on developing / emerging / industrialized / transition countries
- ❖ approaches and instruments (e.g. financial / technical cooperation)

Those organizations involved in project activities were asked to present up to three examples of their work. Moreover, international organizations were given the opportunity to provide different questionnaires for specialized agencies. Initiatives were asked to additionally indicate the date of foundation, the objective and the name of the different stakeholders.

All in all, 76 organizations were contacted of which 42 responded to our request. While few organizations indicated that they are not active in the area of taxation and development, a total of 33 organizations handed in a completed questionnaire in due time. In the final third step, the information provided in the questionnaires was condensed to generate a handy and informative survey. To complement the information and avoid possible misunderstandings, additional internet research and phone interviews were conducted. Still, due to its nature, the survey can only provide a non-exhaustive mapping of organizations in the area of taxation and development and is merely displaying working areas and activities undertaken to date.

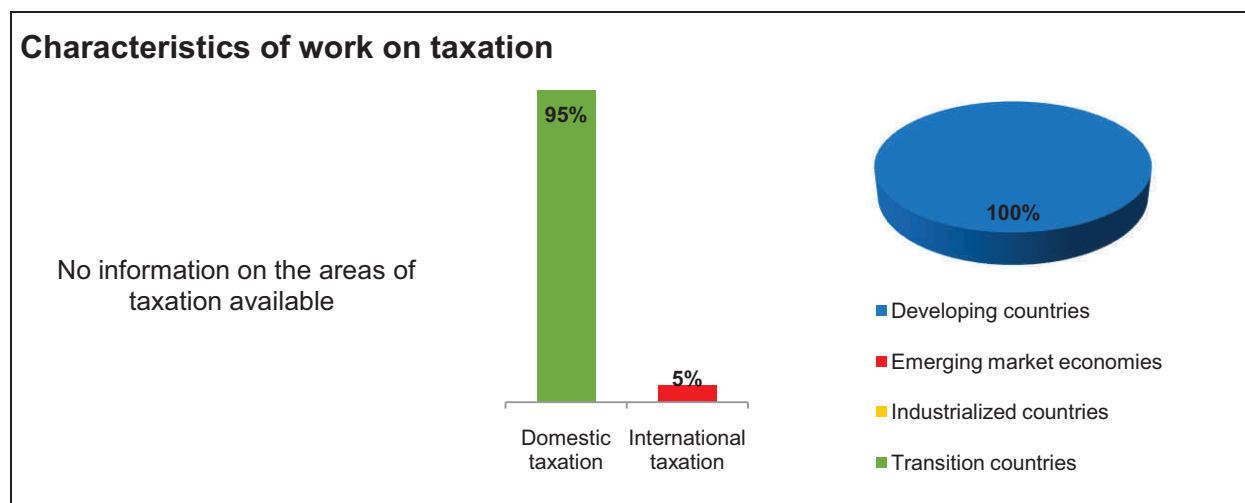
The chapters of the survey are organized according to the different groups of organizations each of which contains detailed descriptions of the institutions. These descriptions typically comprise condensed information on the approach applied, graphical depictions of the characteristics of work on taxation as well as examples of current activities. Additionally, the descriptions provide background information on the organization and contact details.

² A glossary in the appendix provides clarification with respect to certain terms and definitions applied in this study.

I. Bilateral Aid

General description

Australia's development cooperation is mainly conducted by the Australian Agency for International Development (AusAID), which is an independent agency of the Department of Foreign Affairs and Trade (DFAT). To some extent, the Australian Treasury, whose primary mission is the advice on economic policy issues, is also involved in Australia's work on international development cooperation.



Approaches and instruments

The treasury's primary instrument in supporting developing countries in terms of technical cooperation is the provision of long-term technical assistance.

Examples of work on taxation

The treasury's work on taxation in developing countries is part of a wider range of activities carried out by a permanent group of deployed officials. In the South-West Pacific region, the Pacific and Assistance Division supports the Solomon Islands in the revision of tax rules and in understanding double taxation agreements.

Contact information

Australian Treasury

Langton Crescent Parkes Act 2600
Canberra, Australia

Phone: +61-2-6263-2111

Fax: +61-2-6273-2614

Email: n/a

Homepage: <http://www.treasury.gov.au>

General description

The Austrian Development Agency (ADA) implements strategies and policies of the Austrian Federal Ministry of European and International Affairs. ADA works together with different public institutions, private enterprises as well as non-governmental organizations.

So far, ADA's work does not focus on tax issues. However, taxation is one of the priority areas ADA intends to support in the future. While ADA's support takes into account the demand of respective partner countries, future working areas will most likely comprise tax policy and reform as well as tax procedure. It is also envisioned to focus on the area of domestic taxation in developing as well as transition economies.

Contact information

Austrian Development Agency (ADA)

Zelinkagasse 2
1010 Vienna, Austria

Phone: +43-1-90399-0

Fax: +43-1-90399-1290

Email: office@ada.gv.at

Homepage: <http://www.entwicklung.at/en.html>

General description

ADETEF is a public agency which is in charge of the development co-operation on behalf of the French Ministry of Economy, Industry and Employment and the Ministry for Budget, Public Accounts, Civil Service and State Reform. It draws on the experience and know-how of experts from these ministries and is specialized in dealing with public financial management, economic management or business development issues. It provides assistance to partner countries and conducts development projects in line with their specific needs and targets.

Approaches and instruments

ADETEF provides various types of assistance, including consultancy, technical support, educational engineering, training, audits and study visits. Moreover, it collaborates with international organizations as well as private institutions which are active in the area of development cooperation. To a minor extent the agency is also engaged in networking and dialogue activities.

Examples of work on taxation

ADETEF provides its services especially in central and eastern Europe, and most notably in countries applying for accession to the European Union, in the western Balkans, member countries of the Commonwealth of Independent States, North Africa and the Near and Middle East. In Romania for instance a broad based tax administration reform program was carried out aspiring the development of an optimal user-driven administrative structure as well as improvements with regard to processing and automatization.

Contact information

Association pour le Développement des Échanges en
Technologies Économiques et Financières (ADETEF)

5 place des Vins de France,
75573 Paris Cedex 12, France

Phone: n/a

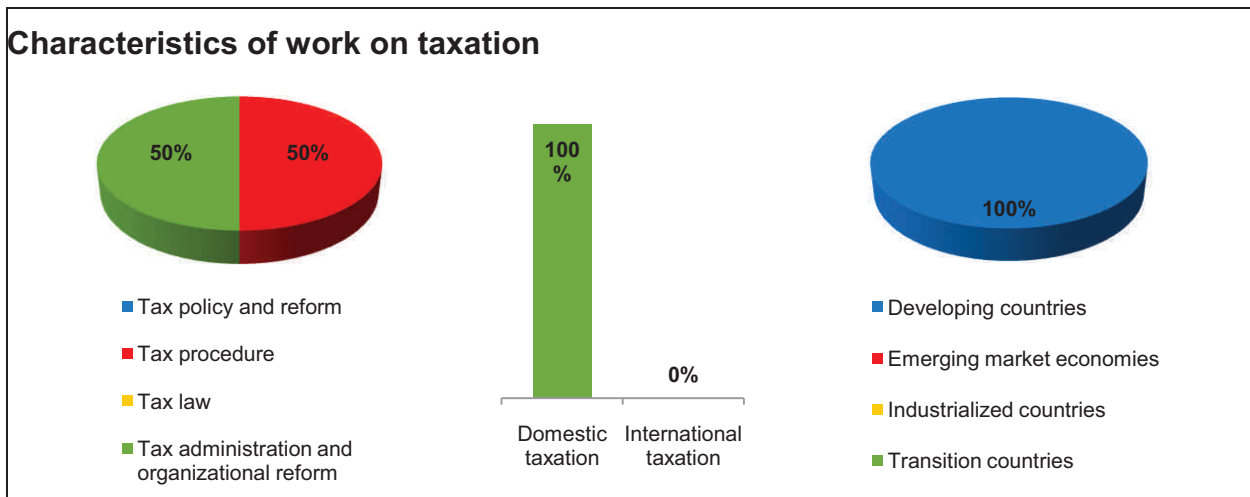
Fax: n/a

Email: n/a

Homepage: <http://www.adetef.fr>

General description

The work of the German Development Service (DED) comprises wide areas of cooperation with the aim to promote economic and social development in its partner countries. The focus lies on the local and regional level and covers civil governmental institutions as well as civil society organizations.



Approaches and instruments

DED is engaged in technical cooperation projects. These projects can be described as personnel cooperation or secondments as the DED typically locates technical experts requested by governmental and non-governmental organizations in African, Asian and Latin American partner countries.

Examples of work on taxation

In the area of taxation and development, the DED improves revenue enhancement of local government authorities. From 2006-2011, the DED is engaged in a decentralization project in Tanzania which aims at supporting the process of devolution of political, administrative and fiscal responsibilities from the central level to local governments.

Contact information

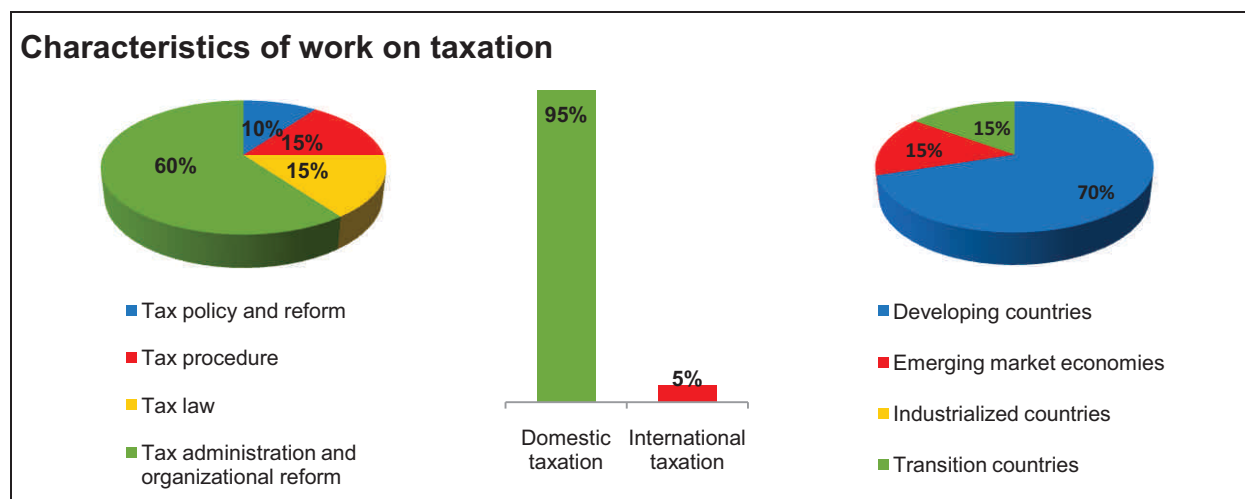
German Development Service (DED)

Tulpenfeld 7
53113 Bonn, Germany

Phone: +49-228-2434-0
Fax: +49-228-2434-111
Email: poststelle@ded.de
Homepage: <http://www.ded.de>

General description

German Technical Cooperation (GTZ) is a federally-owned enterprise that is active worldwide to support sustainable development and improve the living conditions of people. To achieve this, GTZ promotes capacity development with the intention to assist institutional reforms in partner countries. GTZ is mainly commissioned by the German Ministry for Economic Cooperation and Development (BMZ), but it also implements projects and programs for other clients such as national and international organizations (e.g. the European Union).



Approaches and instruments

GTZ's approach of capacity development is characterized by long-term technical cooperation complemented by short-term technical assistance, secondments of staff, trainings and financial project support. To a minor extent, GTZ also organizes seminars as well as conferences and produces theoretical studies.

Examples of work on taxation

From 2003-2015, GTZ is supporting Ghana in establishing a transparent and accountable system of taxation and budgeting (Good Financial Governance). One of the main components focuses on tax policy and administration and has already contributed to a notable increase in both tax revenues and the number of registered taxpayers. GTZ's assistance to Ghana is co-financed by the Swiss State Secretariat for Economic Affairs (SECO). In Serbia, GTZ is assisting the tax system reform from 2002-2011 with a focus on value added tax and personal income taxation, procedural and tax law as well as tax revenue estimation. Since 2008, the GTZ has furthermore been facilitating a process of regional tax harmonization by supporting the secretariat of the East African Community (EAC). The objective is to improve institutionalized communication in different areas of taxation, and to promote south-south learning and exchange of experiences among EAC members (Kenya, Tanzania, Burundi, Uganda and Rwanda). All examples mentioned above are commissioned by the BMZ.

Contact information

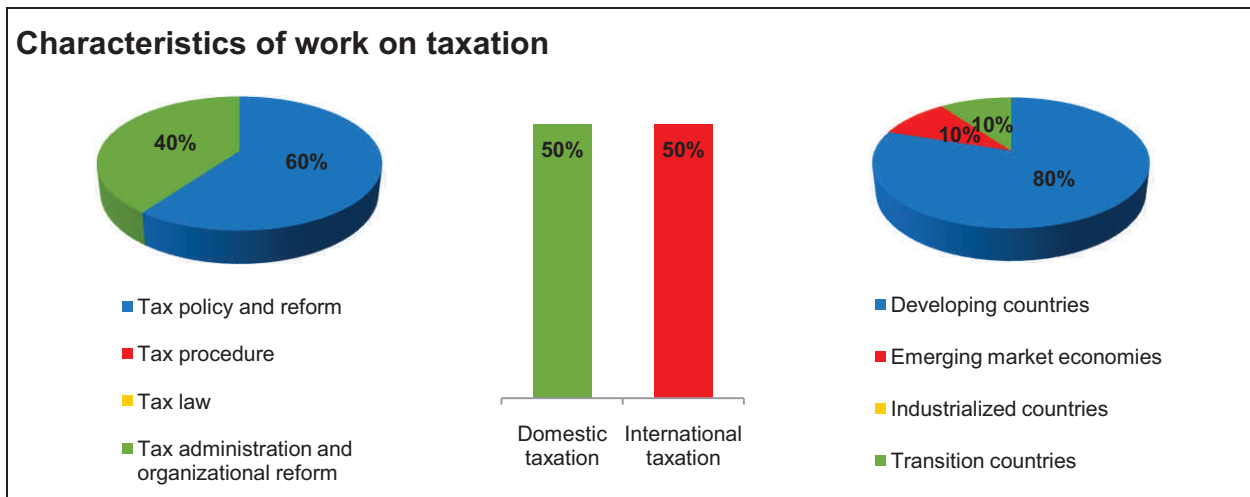
Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH

Postfach 5180
65726 Eschborn, Germany

Phone: +49-6196-79-0
Fax: +49-6196-79-1115
Email: public-finance@gtz.de
Homepage: <http://www.gtz.de>

General description

Capacity Building International (InWEnt) is a non-profit organization that engages in training programmes worldwide to develop and improve the skill of participants from public as well as private organizations, including administration and the civil society. Most activities undertaken by InWEnt are commissioned by the German Ministry for Economic Cooperation and Development (BMZ), but the institution is also active on behalf of other German ministries and international organizations.



Approaches and instruments

InWEnt predominantly organizes seminars and workshops as well as trainings tailored to the capacity building needs of partner countries. Moreover, dialogue between partners is fostered by conferences. To a minor extent, the organization is engaged in technical assistance in form of short-term assistance.

Examples of work on taxation

From 10-12th of November 2009, InWEnt was engaged in a project on fiscal reforms in Latin America in cooperation with the Inter-American Development Bank (IDB). The project comprises dialogue, exchange of experiences as well as training components with a view to implement tax reforms that will strengthen social cohesion in the region. Similarly, from 18-20th of November, InWEnt aimed at facilitating the dialogue on transfer pricing between the private and public sector in Common Market of the South (MERCOSUR) member states. Its partners in this endeavor are the Chamber of Commerce in Buenos Aires and the accounting firm KPMG. InWEnt is also collaborating with the Economic Commission of Latin America and the Caribbean (ECLAC) and will organize the next EU-ECLAC Forum in 2010 which will most likely address issues of taxation and climate change.

Contact information

InWEnt GmbH, Capacity Building International

Friedrich-Ebert-Allee 40
53113 Bonn, Germany

Phone: +49-228-4460-0

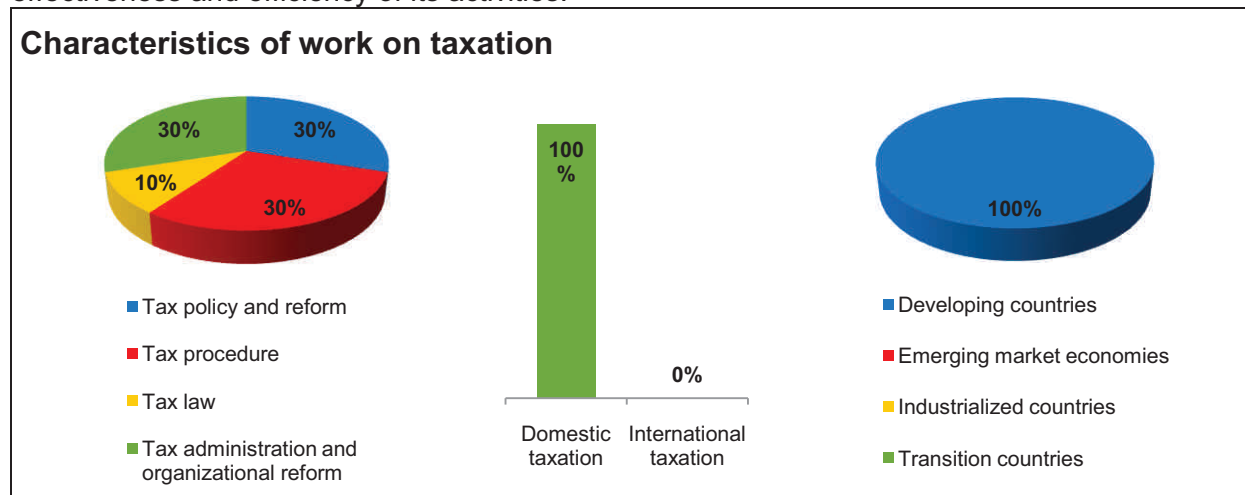
Fax: +49-228-4460-1766

Email: info@inwent.org

Homepage: <http://www.inwent.org/index.php.en>

General description

The main priorities of the KfW Entwicklungsbank are reducing poverty, securing peace, protecting natural resources and helping to shape globalization. On behalf of the German Federal Government it finances reforms, infrastructure and financial systems for socially and ecologically compatible economic growth. As part of KfW Bankengruppe it is a worldwide financing partner, and it also employs funds of its own for development projects. It actively seeks to cooperate with German and International partners in order to further enhance the developmental effectiveness and efficiency of its activities.



Approaches and instruments

Regarding its modes of delivery, KfW Entwicklungsbank provides financial support by means of loans or grants for reform programmes (e.g. through budget support, sector wide approaches or basket financing), infrastructure investments and financial systems. In addition, KfW Entwicklungsbank provides also complementary technical advice and consultancies to strengthen the effectiveness of the financial support.

Examples of work on taxation

The area of taxation is currently supported within the budget support approach and the respective policy dialogue. Tax reforms are reflected in the Performance Assessment Frameworks agreed upon between the partner governments and the budget support donors. The total volume of the budget support portfolio is currently 340 Mio EUR. Furthermore, KfW has a huge decentralisation portfolio where local taxes are also supported. In future, KfW plans to incorporate tax reforms more prominently in the policy dialogue of budget support and to expand its engagement towards explicitly strengthening revenue authorities within a harmonised approach together with other partners, especially GTZ.

Contact information

KfW Entwicklungsbank

Palmengartenstraße 5 – 9
60325 Frankfurt am Main, Germany

Phone: +49- 69-74-31-42-60

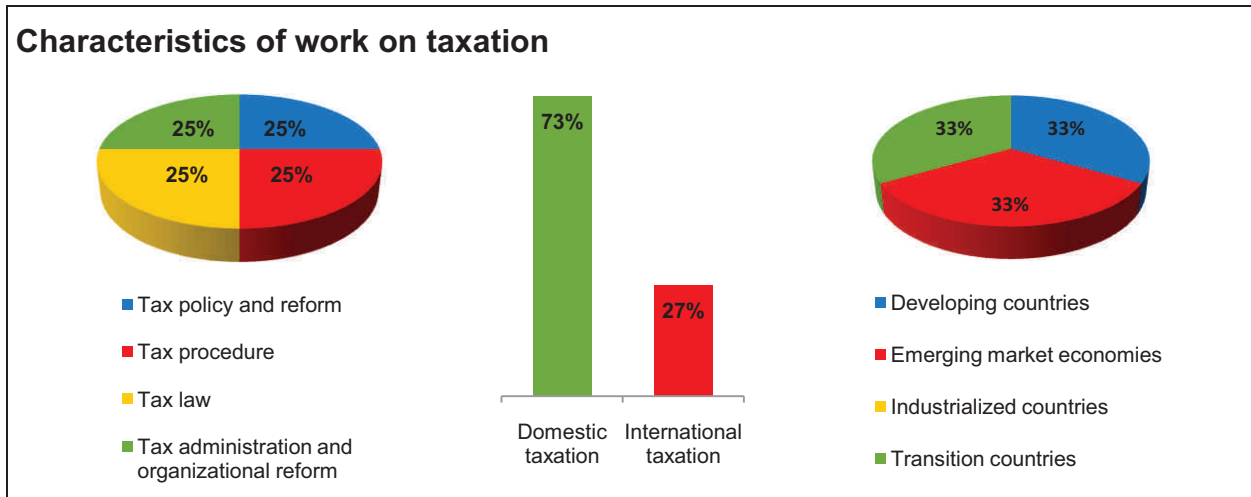
Fax: +49-69-74-31-33-63

Email: info@kfw-Entwicklungsbank.de

Homepage: http://www.kfw-entwicklungsbank.de/EN_Home/index.jsp

General description

The Japan International Cooperation Agency (JICA) is an independent institution that provides bilateral aid directly to developing countries. This aid is provided by JICA in form of technical cooperation, concessionary loans (Japanese ODA Loans) and grant aid.



Approaches and instruments

JICA is strongly involved in long-term technical assistance projects. These are mostly carried out in cooperation with relevant institutions of partner countries with additional expertise being provided by short-term technical experts from Japan. Additionally, training of the counterpart’s personnel in Japan is organized. In the area of research, JICA is involved in the process of project evaluation.

Examples of work on taxation

Currently, JICA is supporting the Revenue Department of Thailand (2007-2010) in enhancing tax compliance. Moreover, JICA assists tax academies and colleges in Uzbekistan (2008-2011) to improve the curricula and teaching materials with a view to enhance training for officials of the State Tax Committee. In the area of human resources, JICA supports the Bureau of Internal Revenue of the Philippines (2008-2010) to improve training management, taxpayer services as well as auditing techniques.

Contact information

Japan International Cooperation Agency (JICA)

1st-6th floors, Nibancho Center Building
 5-25, Nibancho, Chiyodaku
 Tokyo 102-8012, Japan

Phone: +81-3-5226-6660

Fax: n/a

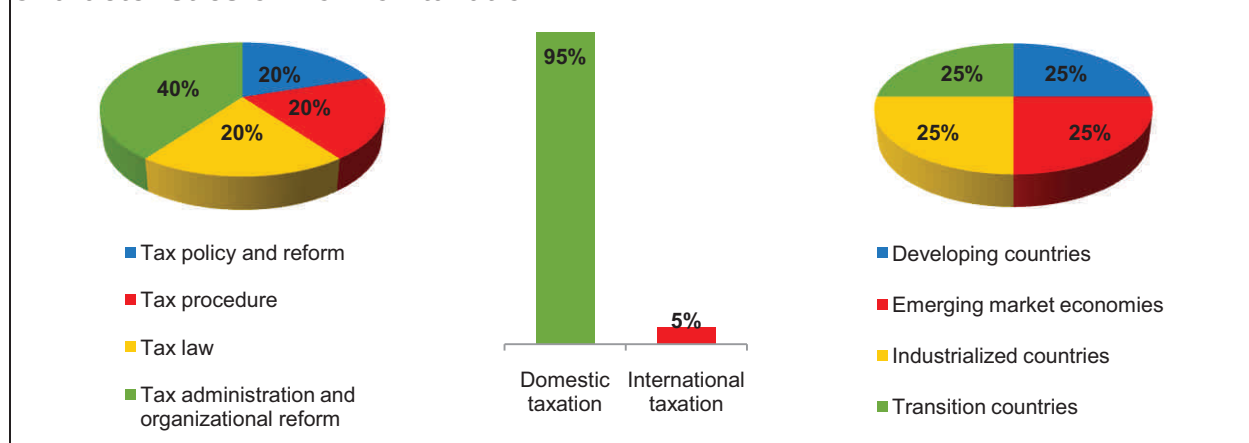
Email: n/a

Homepage: <http://www.jica.go.jp/english>

General description

The Spanish development assistance is mainly managed and conducted by the Agency for International Development Cooperation (AECID), which operates in close collaboration with the Ministry of Foreign Affairs and Cooperation (MAEC). The technical implementation of aid in the area of taxation and development is carried out by specific bodies of the Ministry of Economy and Finance (MEH): The Spanish Tax Agency as well as the Directorate General of Taxes and the Institute of Fiscal Studies each devote one fourth of their attention to developing international taxation agreements and to the research and training, respectively.

Characteristics of work on taxation



Approaches and instruments

Within the Spanish Ministry of Economy and Finance, various modes of delivery are used by the different divisions. While the Directorate General of Taxes has a minor focus on networking and dialogue in terms of conferences, the Spanish Tax Agency predominantly delivers technical assistance as well as networking and dialogue. The Institute of Fiscal Studies also conducts cooperation activities, mainly in the training and research fields.

Examples of work on taxation

The Spanish Tax Agency’s technical cooperation is undoubtedly focused on Latin America. Throughout this continent the tax agency participates in a large number of technical assistance, training, dialogue and networking activities in collaboration with Latin American tax administrations and with the funding and support of other institutions such as the Spanish Co-operation Agency (AECID), the Inter-American Development Bank (IDB), the Inter-American Centre for Tax Administrations (CIAT), the International Monetary Fund (IMF), and specially the EU’s Tax EUROsociAL program. This program has also funded networking and dialogue activities promoting bilateral and multilateral relations between the Latin American beneficiary tax administrations and their European partners.

Contact information

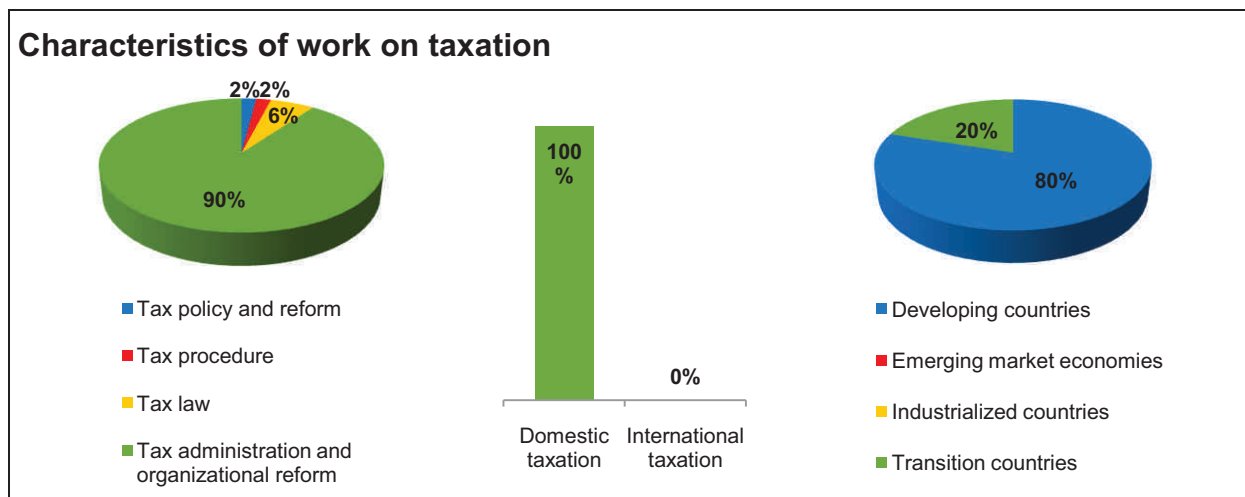
Ministry of Economy and Finance (MEH)

Calle Alcalá 5-9
28071 Madrid, Spain,

Phone: +91-595-8348
Fax: n/a
Email: informacion.alcala@meh.es
Homepage: <http://www.meh.es>

General description

The Swedish International Development Agency (Sida) is a governmental agency that implements strategies for economic development and combating poverty on behalf of the Swedish Ministry for Foreign Affairs. To this end, Sida cooperates with a large number of organizations, associations, agencies, companies and cooperatives.



Approaches and instruments

In terms of its modes of delivery, Sida predominately provides technical assistance with a strong emphasis on missions. Additionally, Sida is engaged in long-term technical assistance activities as well as financial cooperation in form of general and sector budget support and grants.

Examples of work on taxation

In 2007, Sida enrolled in a project that aims to strengthen the tax administration of Indonesia in collaboration with other donors. The Swedish Tax Agency implements the project by performing short-term missions to Indonesia and receiving study visits to Sweden. A similar project with the aim to improve the tax administration in Botswana and South Africa has been initiated in 1998. Currently, Sida is also active in Albania and Kosovo (2008-2011), where it supports the construction of an IT system for property taxation. All of the above mentioned projects are implemented via the Swedish Tax Agency.

Contact information

Swedish International Development Cooperation Agency (Sida)

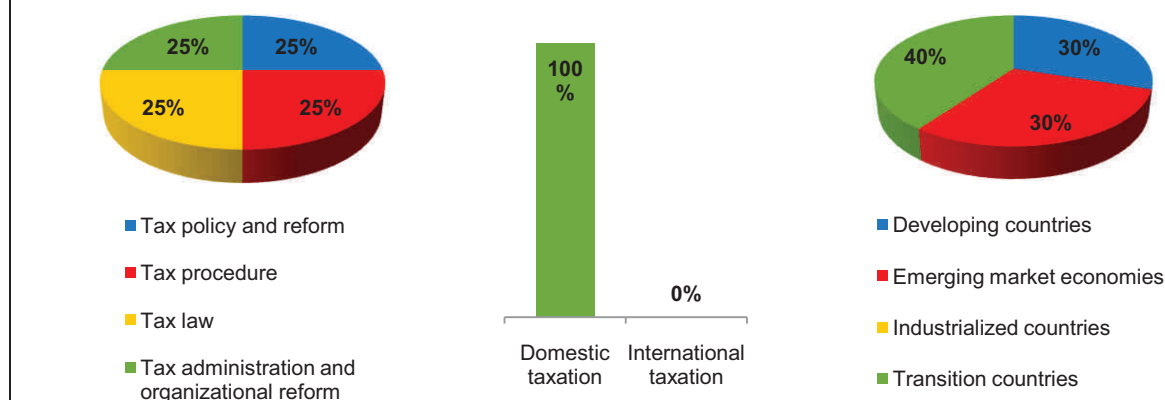
Valhallavägen 199
105 25 Stockholm, Sweden

Phone: +46-8-698-50-00
 Fax: +46-8-20-88-64
 Email: sida@sida.se
 Homepage: <http://www.sida.se/English>

General description

The Swiss State Secretariat for Economic Affairs (SECO), which belongs to the Federal Department of Economic Affairs (FDEA), is responsible for the economic development cooperation in Switzerland. SECO's main aims are to integrate partner countries into the global economy and to promote the sustainable economic growth of these countries, thus contributing to poverty reduction. Strengthening public finance management (including through tax revenue mobilization) is an important priority of the macroeconomic support provided by SECO.

Characteristics of work on taxation



Approaches and instruments

SECO cooperation is channeled through the provision of budget support (general and sector) and the delivery of technical assistance. SECO's technical assistance aims at strengthening the capacities of its partner countries and is provided through missions and long-term assistance. SECO also engages in networking and dialogue at the global level (e.g. in form of selective participation and/or organization of seminars, workshops and conferences) and participates in global initiatives.

Examples of work on taxation

Since 1996, SECO is supporting tax reform in Mozambique as a complementary measure to Switzerland's general budget support, e.g. through programmatic support to a multi-donor common fund that facilitates tax administration reform. In Burkina Faso, SECO is offering technical assistance to the Ministry of Finance to support tax policy reform in order to mobilize fiscal resources to fight poverty. In Ghana, SECO is providing general budget support since 2002 and accompanying reforms in the area of public finance management, e.g. through technical assistance supporting the newly established tax policy unit. SECO is supporting IMF initiatives in this area, such as the Topical Trust Fund on Tax Policy and Administration, the Topical Trust Fund on Managing Natural Resource Wealth and Regional Technical Assistance Centers (RTAC's).

Contact information

State Secretariat for Economic Affairs SECO

Effingerstrasse 31
3003 Bern, Switzerland

Phone: +41-31-322-56-56

Fax: +41-31-322-27-49

Email: info@seco.admin.ch

Homepage: <http://www.seco.admin.ch/index.html?lang=en>

II. International Organizations

General description

The European Commission (EC) supports tax reforms with several instruments under national and regional programs, notably through the financing instruments for EU candidate countries, the European Neighborhood and Partnership Instrument, the Development Cooperation Instrument and the European Development Fund. EC programs are implemented and managed by the partner government. The EC is, however, closely associated in programming and project identification in addition to approving disbursements and monitoring, assessing and supervising implementation.

Approaches and instruments

The Commission is engaged in networking and dialogue activities and hosts conferences and workshops. It offers support to regional tax administration networks, initiatives and other multilateral donors like the Worldbank or the IMF through funding of their activities in the area of taxation and development.

Examples of work on taxation

In Morocco, the EC supports a comprehensive program of tax reforms with a budget support operation (EC contribution of EUR 80 million). In Latin America, the regional program EUROsocial has a component to support capacity building in tax administrations. Under national programs the EC has supported *inter alia* introduction of value-added taxation and capacity building in tax and customs administrations. In some cases, EC support to decentralization has given the impetus to address fiscal issues. In the African, Caribbean and Pacific (ACP) region assistance has been granted through regional technical assistance centers supporting public finance management and/or by strengthening developing countries' domestic reform programs.

Contact information

European Commission

Rue de la Loi 200
1040 Brussels, Belgium

Phone: + 32 2 29 63 700

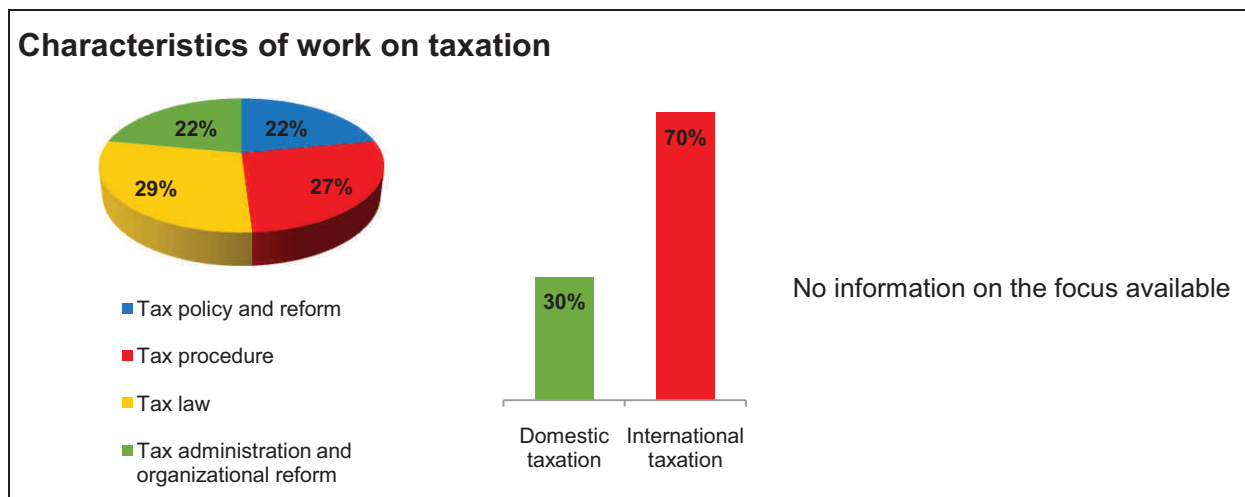
Fax: n/a

Email: n/a

Homepage: http://ec.europa.eu/taxation_customs/index_en.htm

General description

The Center for Tax Policy and Administration (CTPA) of the Organization of Economic Co-operation and Development (OECD) specializes in the area of international taxation with a focus on tax treaties, transfer pricing and information exchange. Additionally, the CTPA works in the area of domestic taxation. In its work with non-OECD countries, the center intends to facilitate dialogue and exchange of experiences in tax matters.



Approaches and instruments

The CTPA's predominant mode of operation is to organize seminars, workshops, and occasionally conferences as well. Mostly, these are undertaken in form of one-week workshops hosted in one of the five OECD Multilateral Tax Centers. In the area of research, CTPA produces statistical publications such as comparative revenue statistics.

Contact information

Organization for Economic Co-operation and Development
Centre for Tax Policy and Administration (CTPA)

37bis, boulevard Suchet
75775 Paris Cedex16, France

Phone: +33-1-45-24-82-00

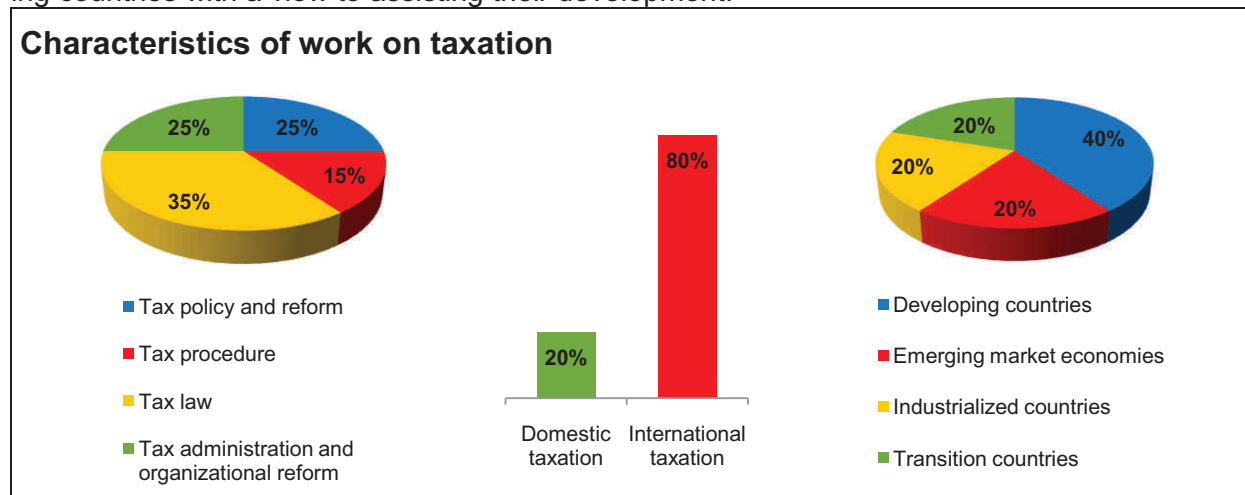
Fax: +33-1-45-24-85-00

Email: ctp.contact@oecd.org

Homepage: http://www.oecd.org/departement/0,3355,en_2649_34897_1_1_1_1_1,00.html

General description

The Financing for Development Office (FfDO) of the United Nations' Department of Economic and Social Affairs (UN DESA) has been established to support the follow-up of the international Financing for Development (FfD) process. The main functions of the office in the tax area are supporting the UN Committee of Experts on International Cooperation in Tax Matters, a group of 25 tax experts nominated by countries but acting in their own capacity. The Committee has a broad mandate in furthering international tax cooperation, especially for the benefit of developing countries with a view to assisting their development.



Approaches and instruments

In the field of research, the office's activities comprise empirical analyses and, to the same extent, evaluation reports. To a small degree, the office also works on theoretical studies. Financial cooperation is entirely focused on general budget support. Regarding technical cooperation, the Financing for Development Office's sole mode of delivery is the provision of training. Activities in the range of networking and dialogue strongly emphasize seminars and workshops but also cover technical conferences. These activities generally relate to promoting the UN tax work and the UN Model Tax Convention and assisting the UN Tax Committee's Subcommittees in their technical work. Working Subcommittee meetings themselves are open only to members of these Subcommittees. The Office works with a wide range of partners active in the field.

Contact information

UN Department of Social and Economic Affairs (UN DESA)
Financing for Development Office

2 U.N. Plaza, Room DC2-2172, E 44th St.
New York, NY 10017, United States of America

Phone: +1-917-367-5734

Fax: +1-212-963-0443

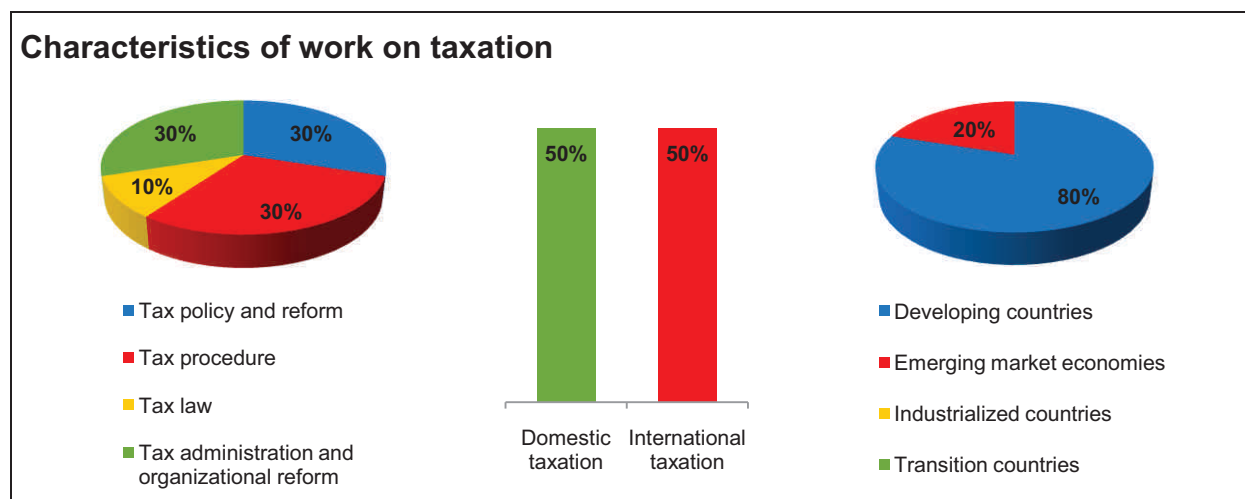
Email: taxffdoffice@un.org

Homepage: <http://www.un.org/esa/ffd/>

III. Multilateral Financial Institutions

General description

The African Development Bank Group (AfDB) aims at enhancing economic and social development on the African continent. The AfDB provides technical and financial assistance to its African member countries. Collaboration with partners is mostly conducted via co-financing, information sharing and co-hosting of events.



Approaches and instruments

The AfDB predominantly focuses on technical cooperation in the form of long-term assistance projects and financial cooperation which is basically provided in form of general budget support. Additionally, loans and grants are important instruments of the Banks financial cooperation activities. Moreover, the AfDB is active in the area project evaluation and engages in theoretical studies as well as conference organization.

Examples of work on taxation

Currently, the AfDB is in establishing a semi-autonomous revenue authority in Swaziland. Through co-financing, it has also been supporting the African Regional Technical Assistance Centers (AFRITACs) since 2006 as well as capacity building of tax and revenue agencies in Liberia in 2008.

Contact information

AfDB Temporary Relocation Agency (Tunis)
African Development Bank Group

15 Avenue du Ghana
P.O.Box 323-1002, Tunis-Belvédère, Tunisia

Phone: +216-71-103-450

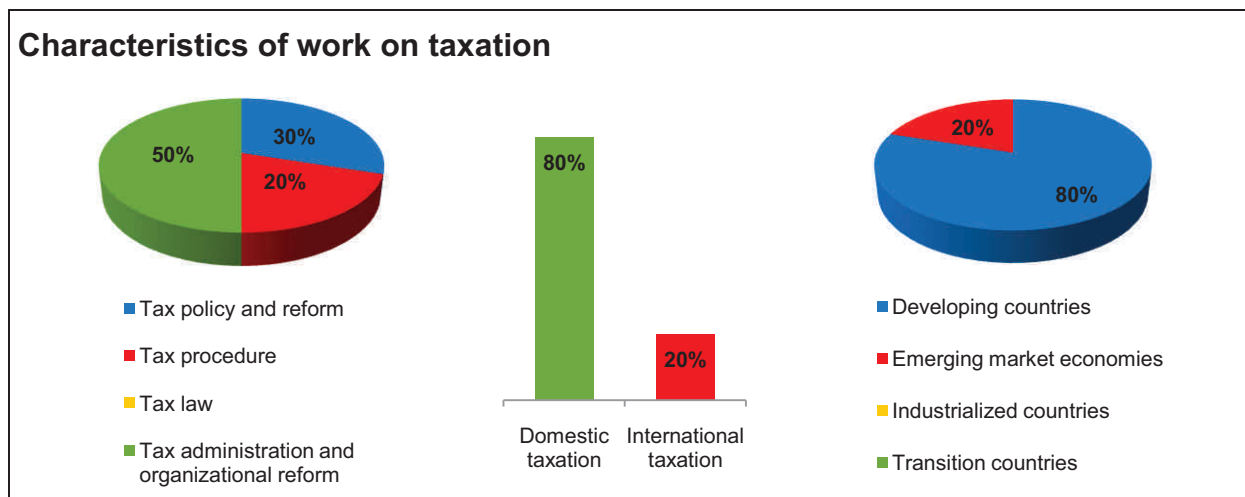
Fax: +216-71-351-933

Email: afdb@afdb.org

Homepage: <http://www.afdb.org>

General description

The Asian Development Bank (ADB) is an international financial institution with currently 48 members from the Asian and Pacific region and 19 non-regional members. The ADB's main objectives are to improve the living conditions and to reduce poverty in its developing member countries. The ADB's strategic framework follows a three-pillar approach that comprises issues of (1) inclusive growth (e.g. social protection and gender equality), (2) environmental sustainability in core poor areas and (3) regional cooperation.



Approaches and instruments

Concerning its modes of delivery, most operations are conducted in terms of financial cooperation. The focus of ADB's financial cooperation lies on the provision of loans. Grants are allocated on a smaller scale. To a minor extent, the ADB also performs technical assistance operations.

Examples of work on taxation

Since 2007, the ADB has been providing technical assistance to the Philippines in order to improve tax revenue collection and to tackle tax evasion in the bank and finance sector. In India, the ADB has been working on capacity development in the central revenue administration since 2003. The support to the revenue administration among others comprised improvements in taxpayer services, assistance in the development of training materials, but also capacity development in the areas of transfer pricing and international taxation issues. From 2007, ADB is supporting the Kyrgyz Republic in modernizing its tax administration to foster economic growth and public governance. The project is envisioned to improve revenue collection through an efficient, effective and modern administration.

Contact information

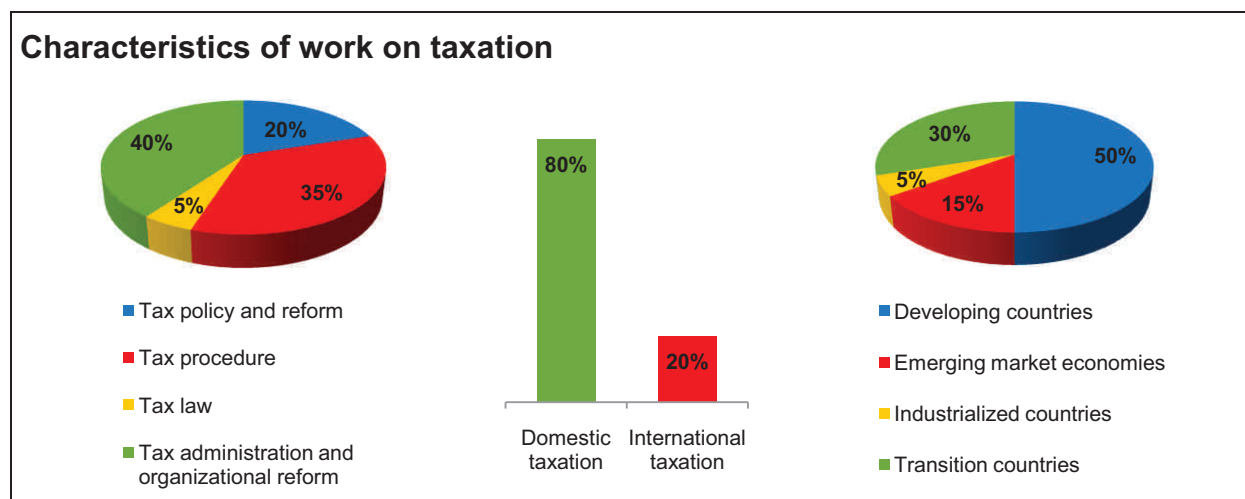
Asian Development Bank (ADB)

P.O. Box 789
0980 Manila, Philippines

Phone: +632-632-4444
Fax: +632-636-2444
Email: information@adb.org
Homepage: <http://www.adb.org>

General description

The International Monetary Fund (IMF) is a financial institution with 186 member countries. While the fund also works on poverty reduction in developing countries, its mission is to provide policy advice as well as financing to members in difficult economic situations. Within the IMF, the Fiscal Affairs Department focuses on tax matters, including tax policy, tax law and revenue administration in developing countries.



Approaches and instruments

The Fiscal Affairs Department of the IMF predominantly provides technical cooperation via short-term assistance and missions. Additionally, the department is engaged in long-term assistance and trainings. Research activities are of minor importance and focus entirely on empirical analysis. The department also organizes conferences.

Examples of work on taxation

From 2008-2011, the department is conducting a project on modernization of tax administration and tax policies in Syria. The project focuses on valued added taxes and comprised strategic advice in the area of tax law and organizational reform. A similar project supporting the Uganda Revenue Authority (URA) has been initiated in 2005. This project provides support in the process of organizational reform and modernization of systems and procedures. It is envisioned to extend activities with a view to capacity development in administering oil tax revenues in the near future. Both projects are complemented by activities undertaken by the IMF Regional Technical Assistance Centers (RTACs) located in Beirut, Lebanon and Dar es Salaam, Tanzania. Moreover, the department has reviewed the process of decentralization of the Bolivian tax system in a mission in 2009.

Contact information

International Monetary Fund (IMF)

700 19th Street N.W.
Washington, D.C. 20431, United States of America

Phone: +1-202-623-7000

Fax: +1-202-623-4661

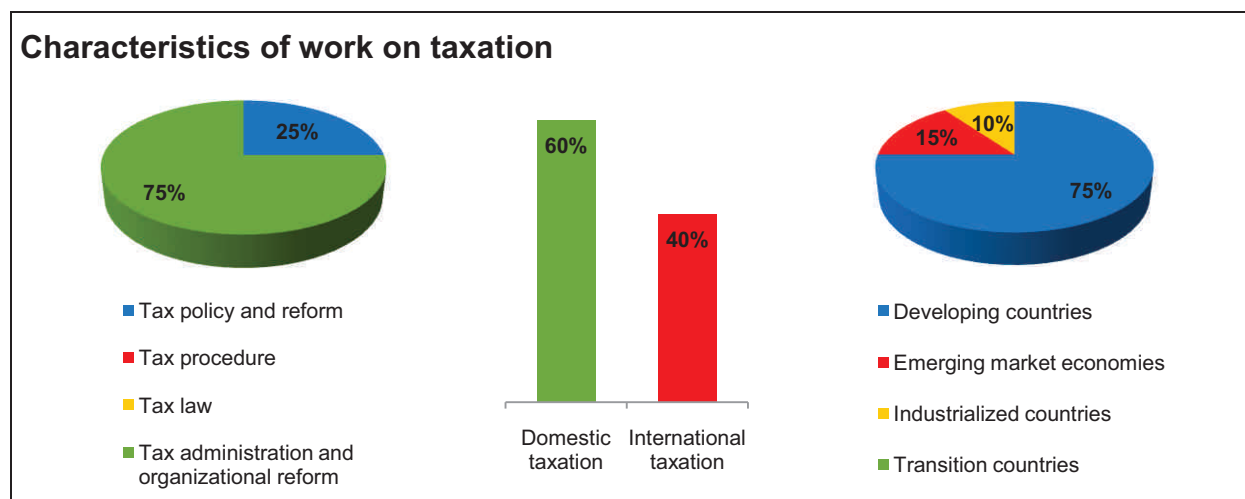
Email: publicaffairs@imf.org

Homepage: <http://www.imf.org>

IV. Regional Networks

General description

The Commonwealth Association of Tax Administrators (CATA) provides a forum for information exchange among the tax administrations of its 46 member countries. CATA's mission is to contribute to sustainable economic development and good governance by improving the effectiveness of tax administrations via capacity building and knowledge sharing.



Approaches and instruments

In terms of its modes of delivery, CATA produces mainly theoretical studies and to a minor extent empirical analysis and evaluation reports. CATA's work strongly emphasizes technical assistance in form of trainings. Moreover, CATA offers financial assistance and organizes seminars and workshops as well as conferences.

Examples of work on taxation

By means of educational programmes and workshops, CATA provides specialized trainings e.g. on transfer pricing. Capacity building is further advanced by e-learning products and publications on specific topics relevant to tax administrations. The association also organizes annual technical conferences to share experiences and best practices among members. Finally, CATA provides financial assistance such as funding of participation of tax officials in capacity building measures.

Contact information

Commonwealth Association of Tax Administrators (CATA)

Marlborough House, Pall Mall
London SW1Y 5HX, United Kingdom

Phone: +44-20-7747-6473

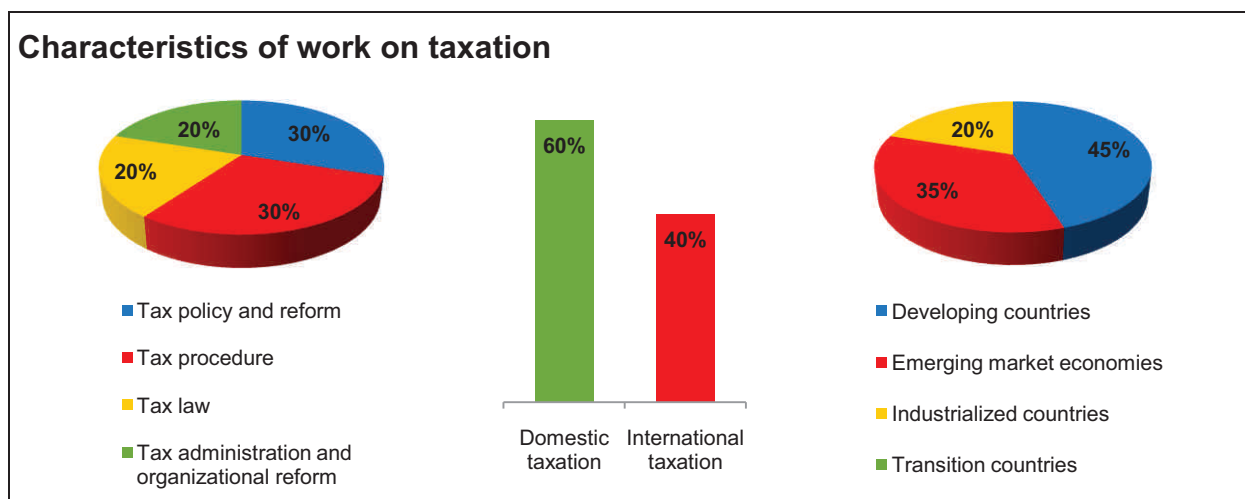
Fax: +44-20-7747-6225

Email: cata@commonwealth.int

Homepage: <http://www.catatax.org>

General description

The Inter-American Center of Tax Administrations (CIAT) aims at supporting tax administrations of its member countries in terms of modernization, institutional strengthening and social acceptance. Currently, it has 38 member countries and 4 associate members in four continents.



Approaches and instruments

CIAT offers technical assistance to its member and associate member countries with a focus on improving tax legislation and administration. Furthermore, the center assists with temporary staff exchange projects and offers training courses to tax officials on various topics related to taxation. Additionally, CIAT produces publications and organizes seminars and workshops as well as conferences.

Examples of work on taxation

From August 2007 until October 2008, CIAT has been supporting the modernization of the tax administration in Barbados. The objective of the project was to create a computerized information system including electronic filing and document management. Since 2009, CIAT conducts an annual contest in "Award for Innovation in Tax Administrations" to promote the recognition of good practices of tax administrations.

Contact information

Inter-American Center of Tax Administrations (CIAT)

Ave. Ramon Arias
Panama, Republic of Panama

Phone: +507-2691270

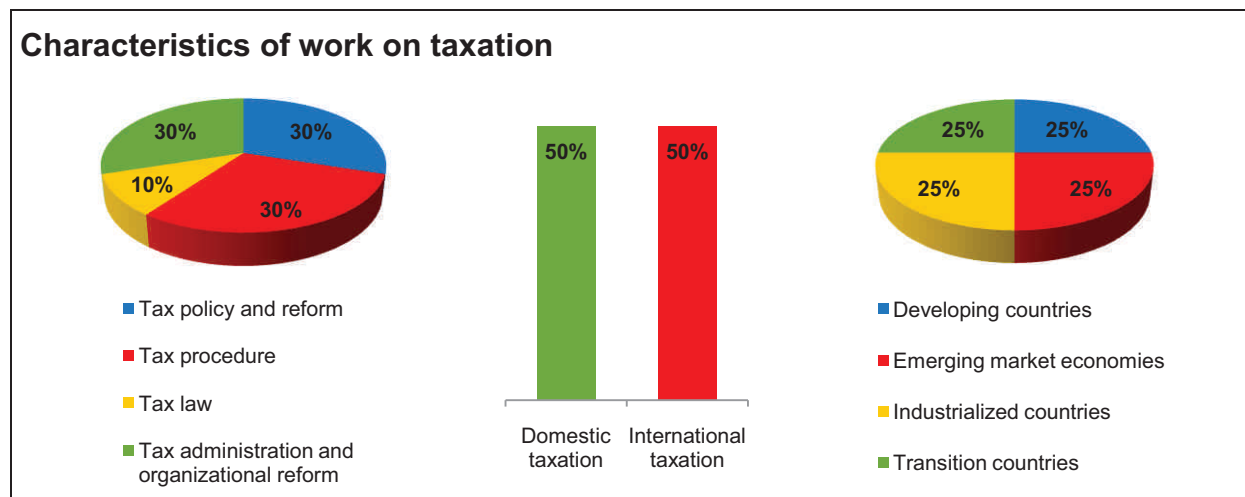
Fax: +507-2644926

Email: ciat@ciat.org

Homepage: <http://www.ciat.org/index.php?lang=en>

General description

The Intra-European Organization of Tax Administrations (IOTA) is an association of tax administrations of currently 44 countries from the European region. The organization's objective is the provisions of a forum that gives its member countries the opportunity to discuss issues of practical relevance for their tax administrations. IOTA's work also aims at fostering cooperation among its members and at supporting their development. IOTA is organized as a non-profit organization.



Approaches and Instruments

In terms of its modes of delivery, IOTA predominately focuses on networking and dialogue with a strong emphasis on seminars and workshops. To a minor extent, IOTA is also engaged in technical assistance and research activities. IOTA's research activities are primarily delivered in the form of evaluation reports.

Examples of work on taxation

In order to share good practices, IOTA organizes workshops on a biannual basis which are complemented by task team meetings. The events among others address issues of taxpayer education and –services. In addition, IOTA hosts case study workshops on transfer pricing bi-annually which cover the analysis of case studies with transfer pricing experts. Furthermore, the organization also organizes a yearly general assembly including technical sessions.

Contact information

Intra-European Organization of Tax Administrations (IOTA)

Rumbach Sebestyen u. 14
1075 Budapest, Hungary

Phone: +361-478-3030

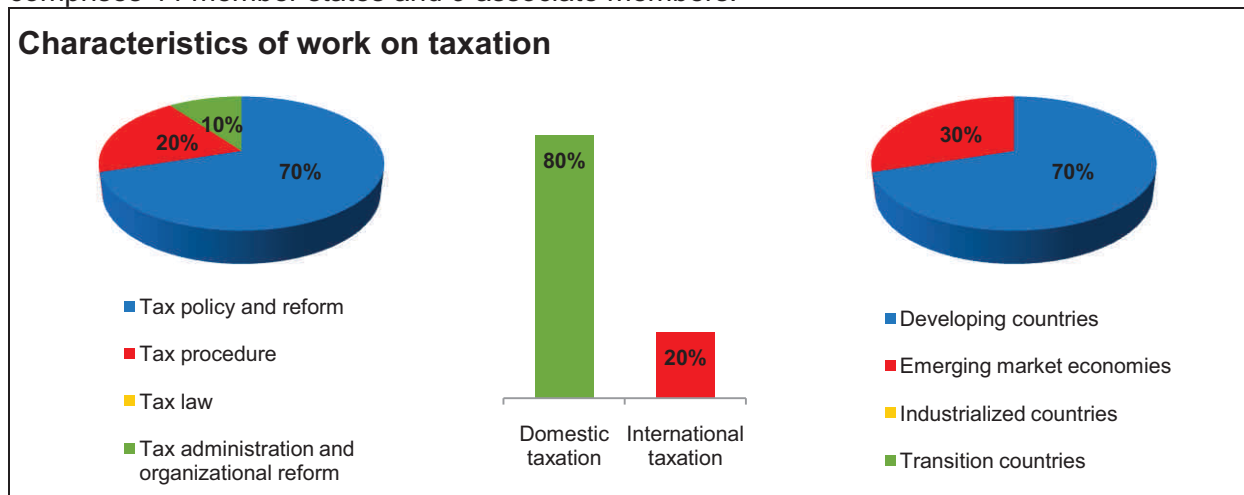
Fax: +361-341-5177

Email: iota@iota.hu

Homepage: <http://www.iota-tax.org>

General description

The Economic Commission for Latin America and the Caribbean (ECLAC) is one of the five regional economic commissions of the United Nations that were founded in 1948 by the Economic and Social Council (ECOSOC). ECLAC's primary mission is the improvement of the social and economic development in the Latin American and Caribbean region. To this end, ECLAC coordinates development activities and collaborates with its member states as well as with a variety of institutions to cover the development process as a whole. Currently, ECLAC comprises 44 member states and 9 associate members.



Approaches and instruments

In the area of taxation, ECLAC's focus lies on research activities which are mostly undertaken in form of empirical analyses and to a small extent in form of theoretical studies. Furthermore, ECLAC is predominantly engaged in networking and dialogue delivered through seminars and workshops as well as conferences. On a small scale, ECLAC also performs technical cooperation with an emphasis on trainings and missions.

Examples of work on taxation

From 2008 to 2010, ECLAC is working on the analysis of tax systems in the Latin American region with the objective to assist countries in the region in achieving equitable and sustainable tax systems. The activity is part of the joint ECLAC-BMZ/GTZ project „Sustainability and equal opportunity in globalization“. Additionally, the project comprises activities in the area of fiscal policies as well as decentralization and governance.

Contact information

Economic Commission for Latin America and the Caribbean (ECLAC)

Av. Dag Hammarskjold 3477
 Vitacura, Santiago, Chile

Phone: +56-2-210-2000

Fax: +56-2-208-0252

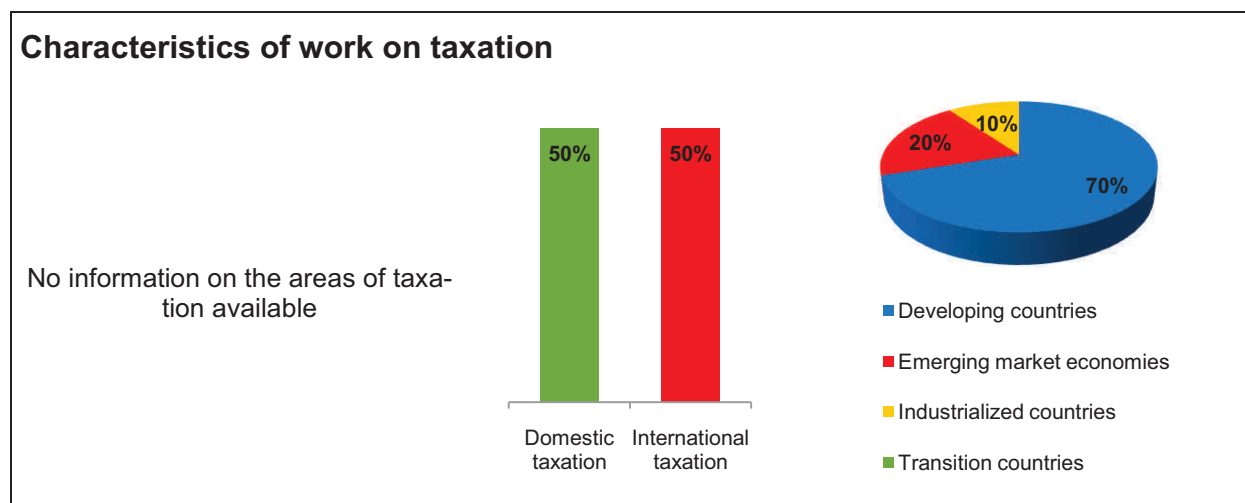
Email: webmaster@eclac.cl

Homepage: <http://www.eclac.org/default.asp?idioma=IN>

V. Initiatives

General description

The Extractive Industries Transparency Initiative (EITI) is a global multi-stakeholder initiative that aims at strengthening transparency in the extractive sector through disclosure of cash flows associated with the extraction of oil, gas and other natural resources. So far, 30 countries are implementing the EITI standard which consists of a methodology for monitoring and reconciling company payments and government revenues at the country level.



Approaches and instruments

EITI is predominantly organizing seminars and workshops as well as conferences. Additionally, the initiative offers technical assistance in form of missions.

Contact information

Extractive Industries Transparency Initiative (EITI)

Ruseløkkveien 26
0251 Oslo, Norway

Phone: +47-2224-2105

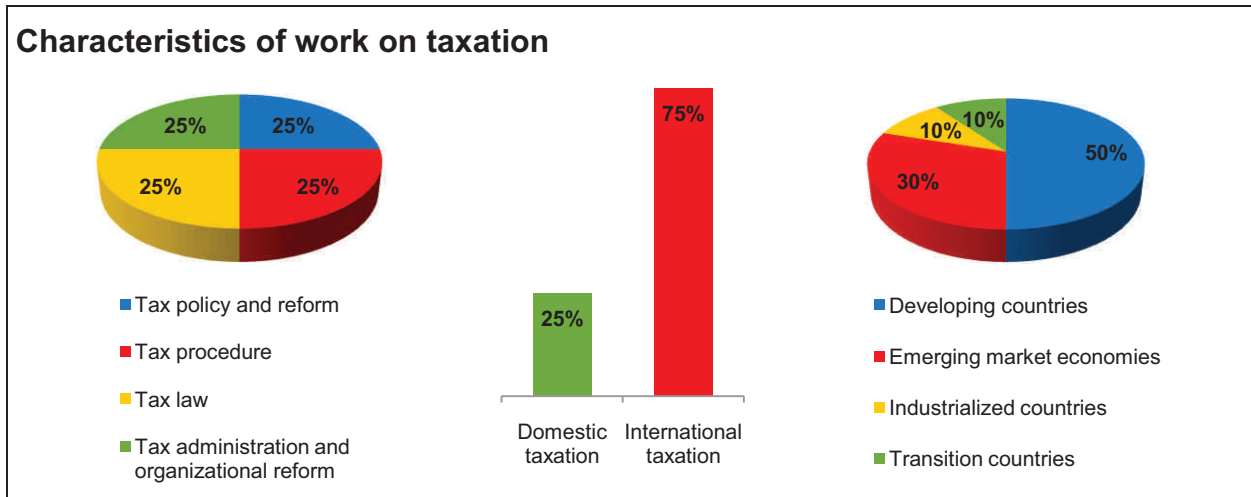
Fax: +47-2224-2115

Email: secretariat@eiti.org

Homepage: <http://eititransparency.org/>

General description

Global Financial Integrity (GFI) is an international initiative launched in September 2006 whose primary objective is to increase transparency and accountability in the global financial system (e.g. through improved information exchange). GFI's work in this thematic area among others covers issues of tax evasion and tax havens with a special focus on bank secrecy.



Approaches and instruments

GFI's work in the research area primarily focuses on empirical analysis such as the documentation of illicit financial flows from developing countries from 2002-2006. To a smaller extent, GFI also carries out evaluation reports. Within its work, GFI collaborates with the NGO Tax Justice Network (TJN). Global Financial Integrity is also the leader of the Task Force on Financial Integrity and Economic Development.

Contact information

Global Financial Integrity (GFI)

1319 18th Street, NW, Suite 200
Washington, DC 20036, United States of America

Phone: +1-202-293-0740

Fax: +1-202-293-1720

Email: gfi@gfi.org

Homepage: <http://www.gfi.org>

General description

The International Tax Dialogue (ITD) is a multi-stakeholder initiative established to encourage and facilitate dialogue on tax policy and administration among national tax officials, international organizations and other stakeholders. The objective is to promote discussion and exchange of best practices in all areas of taxation with a view to improve national tax systems.

Approaches and instruments

The ITD organizes global conferences on a regular basis and has additionally held its first regional conferences in Africa in 2009. A further regional conference is planned in 2010 in Asia. The ITD does not provide technical assistance itself, but intends to improve alignment and coordination in this area by providing a knowledge sharing web platform. To avoid duplication of work, the ITD builds on research of its partner organizations rather than conducting studies itself. However, joint studies are undertaken occasionally, e.g. on the tax treatment of development assistance and on tax indicators applicable to rank performance of individual countries.

Contact information

International Tax Dialogue (ITD)

37bis, boulevard Suchet
75775 Paris Cedex16, France

Phone.: n/a

Fax: n/a

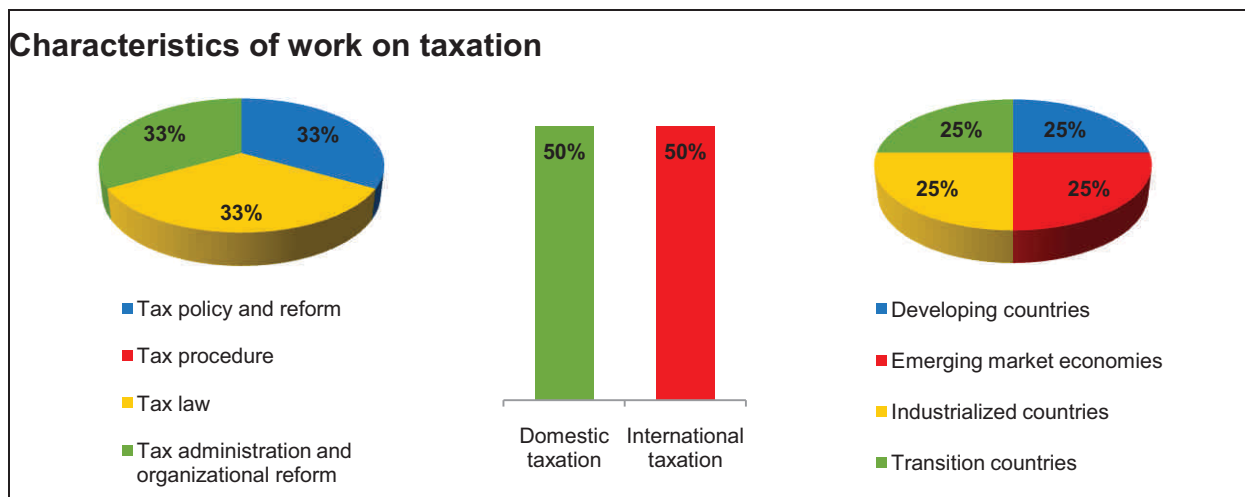
Email: itd@itdweb.org

Homepage: <http://www.itdweb.org>

Task Force on Financial Integrity and Economic Development

General description

The Task Force on Financial Integrity and Economic Development was launched in January 2009 as an international coalition of governments and civil society organizations. The Task Force's primary objective is to advocate for transparency in the global financial system in order to improve the living conditions in developing countries. To this end, the Task Force is engaged in different priority areas such as information exchange and country-by-country reporting, which are directly related to taxation.



Approaches and instruments

The Task Force's predominantly applied mode of delivery is networking and dialogue through the provision of seminars and workshops. Although the Task Force does not conduct own research activities, it disseminates the research findings of its members. All in all, the Task Force's approach is primarily advocacy in nature.

Contact information

Task Force on Financial Integrity and Economic Development

1319, 18th Street NW, Suite 200
Washington, DC 20036, USA

Phone: +1 (202) 293-0740

Fax: +1 (202) 293-1720

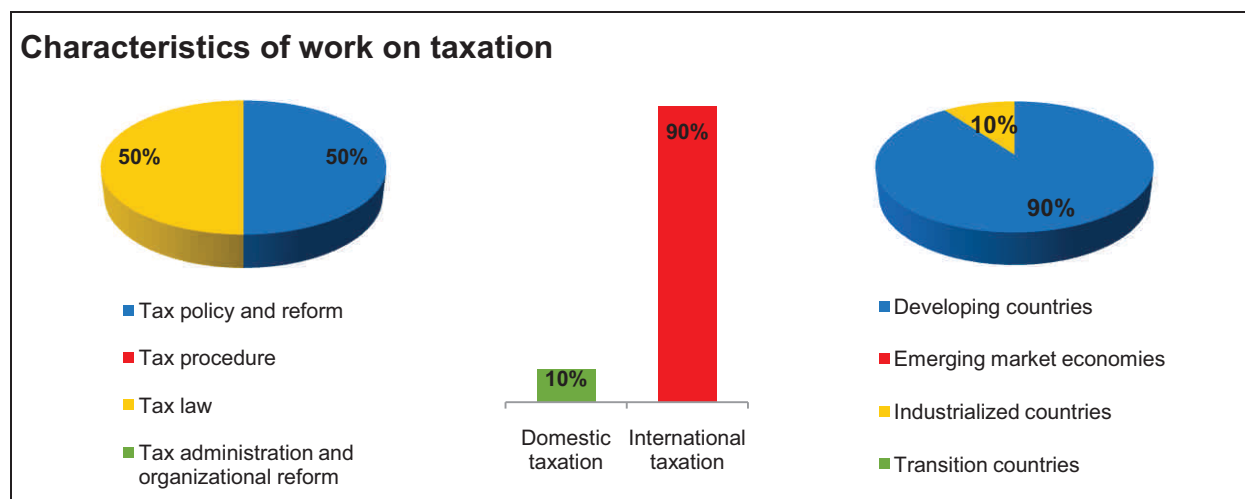
Email: info@financialtaskforce.org

Homepage: www.financialtaskforce.org

VI. Non-Governmental Organizations

General description

The Global Policy Forum (GPF) is an independent non-profit organization working to improve accountability and participation of citizens in policy-making. GPF views itself as a policy watchdog monitoring particularly the work of the UN Security Council, the food crisis as well as the global economy. While the work of GPF covers a wide area of topics, a special area of interest lies on tax issues.



Approaches and instruments

The modes of delivery GPF applies are twofold: Predominantly, the forum organizes seminars and workshops, but it is also engaged in theoretical research studies. GPF Europe runs a joint project on tax justice in cooperation with terre des hommes and Misereor.

Contact information

Global Policy Forum Europe (GPF)

Königstrasse 37a
53115 Bonn, Germany

Phone: +49-228-965 0510

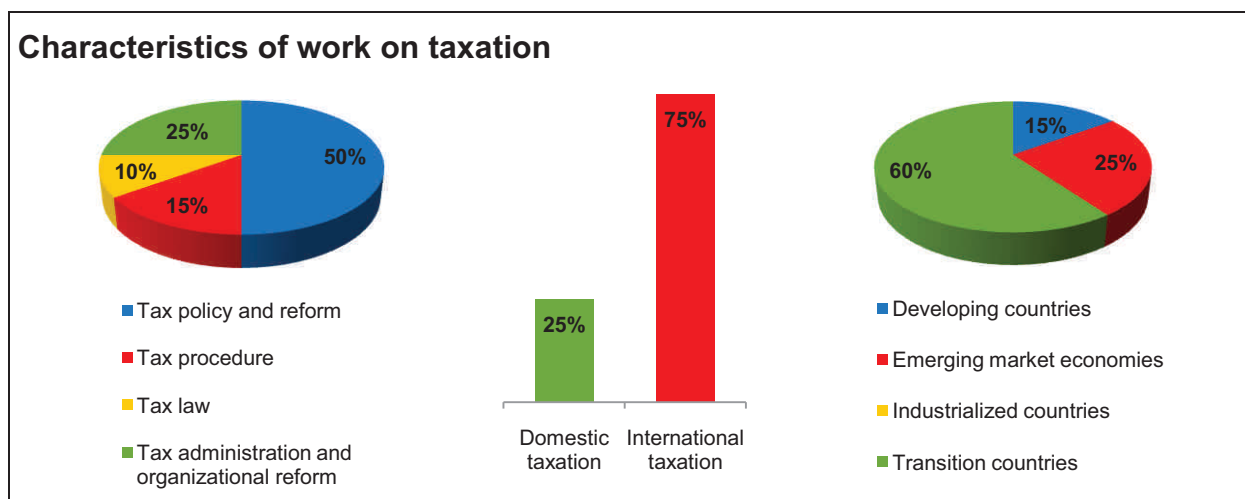
Fax: +49-228-963 8206

Email: europa@globalpolicy.org

Homepage: www.globalpolicy.org/gpf-europe-eu.html

General description

The International Tax and Investment Center (ITIC) is an independent non-profit foundation focusing on research and education. It provides information on best practices in the areas of taxation and investment policy. Additionally, it serves as a training center with the view to spread these best practices in transition as well as developing countries. ITIC collaborates with other organizations via sub-contracting and commissioning of technical papers.



Approaches and instruments

ITIC mainly applies three modes of delivery: Firstly, it conducts research with a strong emphasis on empirical analysis. Moreover, theoretical studies are undertaken to a minor extent. Secondly, technical assistance is provided consisting predominantly of missions and trainings with a few long-term assistance activities. Thirdly, ITIC organizes seminars and workshops as well as conferences. A less important instrument of ITIC is financial cooperation, which is carried out via general and sector budget support.

Contact information

International Tax and Investment Center (ITIC)

1800 K Street, NW Suite 718
Washington, DC 20006, United States of America

Phone: + 1-202-530-9799

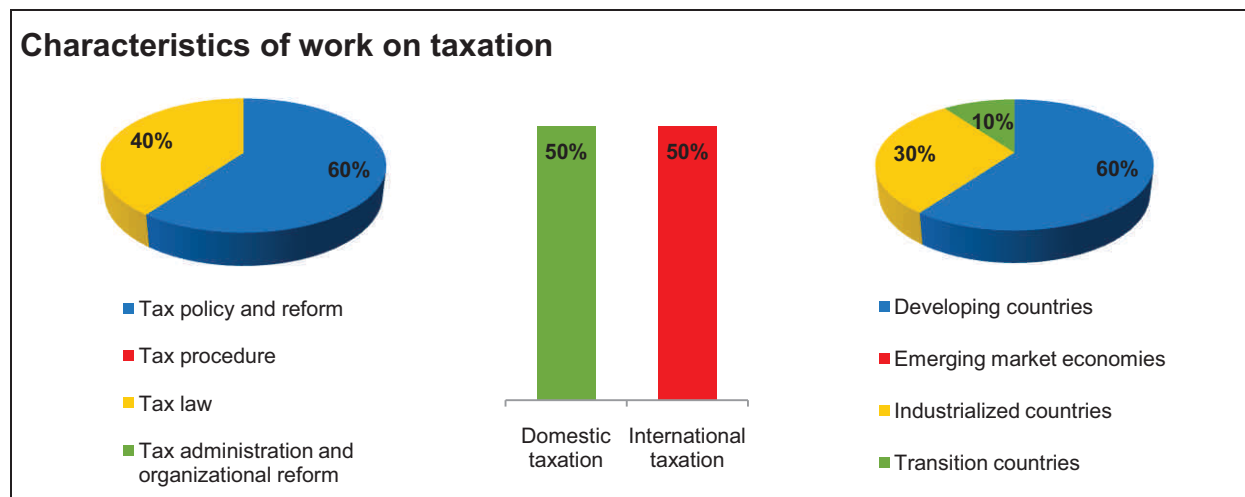
Fax: +1-202-530-7987

Email: Washington@iticnet.org

Homepage: <http://www.iticnet.org>

General description

The Tax Justice Network (TJN) was founded in 2002 as an independent non-governmental organization working in the field of taxation and regulation. TJN's work is focused on the provision of tax justice, which comprises a wide spectrum of thematic areas such as the provision of sustainable financing for development, the promotion of tax compliance, improvements in transparency as well as the support of fair and progressive taxation. A particular emphasis is put on issues related to tax havens.



Approaches and instruments

The TJN is particularly engaged in research activities with an equal focus on theoretical studies, empirical analyses and evaluation reports. Furthermore, another focal point of TJN's work is networking and dialogue, which is especially delivered through the provision of seminars and workshops, but also on a smaller scale through technical conferences. To a minor extent, TJN is active in technical assistance, which is largely focused on developing the capacity of civil society partners to work effectively on tax policy matters.

Contact information

Tax Justice Network (TJN)

38 Stanley Avenue, Chesham
Buckinghamshire HP5 2JG, United Kingdom

Phone: +44-79-79-868-302

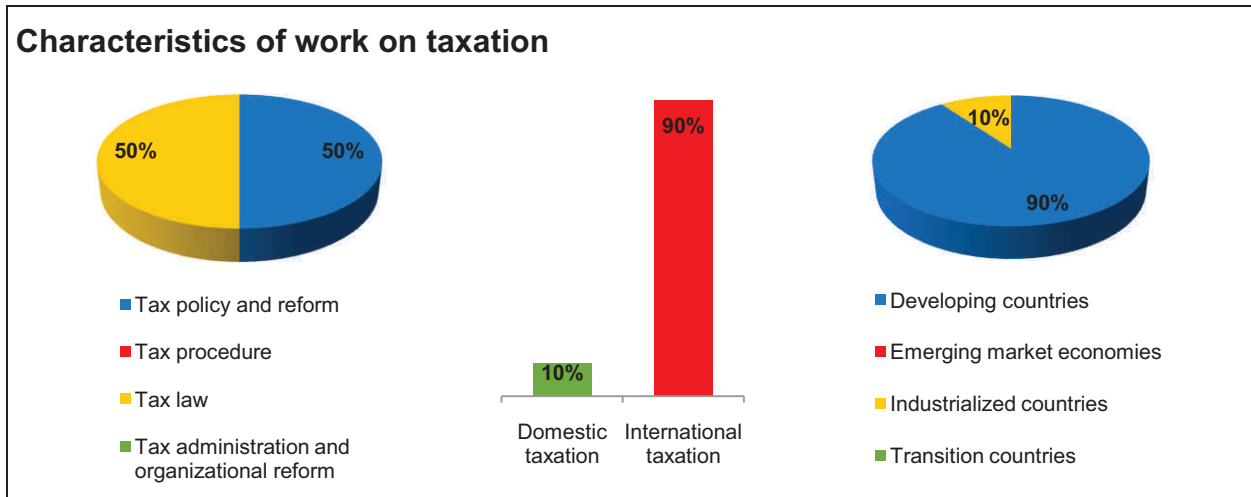
Fax: n/a

Email: info@taxjustice.net

Homepage: <http://www.taxjustice.net>

General description

Terre des hommes Germany is an independent non-profit organization active in the area of development cooperation with a special focus on providing assistance to children suffering from hunger, exploitation or the consequences of war. Currently, terre des hommes Germany supports more than 450 projects in 29 countries. Yet, terre des hommes is also working on tax issues, especially on tax justice, tax evasion and tax avoidance.



Approaches and instruments

Terre des hommes Germany's predominant modes of delivery are producing theoretical studies as well as organizing seminars and workshops. The organization runs a joint project related to tax justice with Global Policy Forum Europe and Misereor, and additionally collaborates with Tax Justice Network (TJN).

Contact information

Terre des hommes Germany

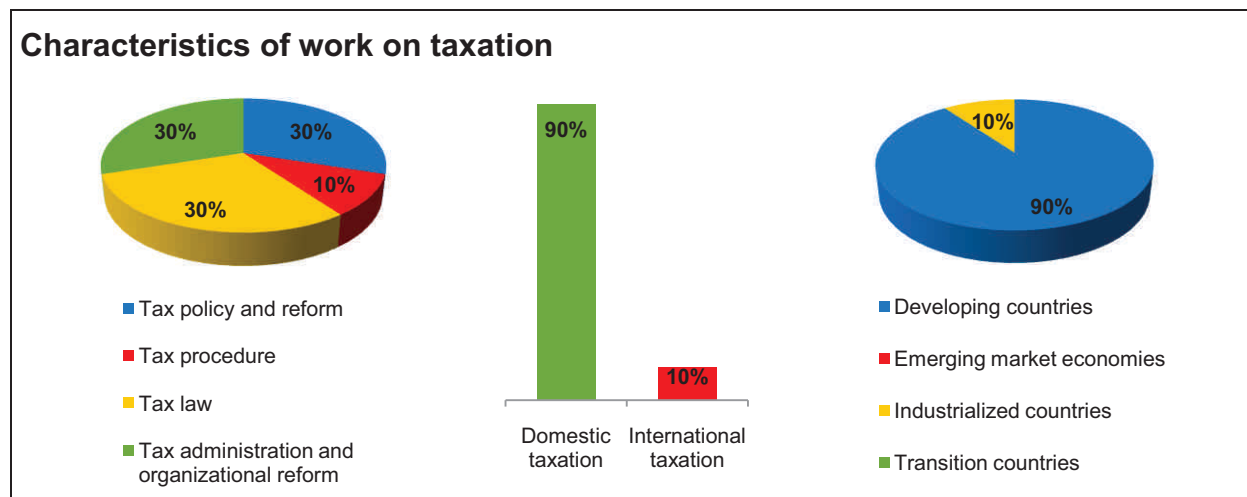
Postfach 4126
49084 Osnabrück, Germany

Phone: +49-541-71-01-0
Fax: +49-541-70-72-33
Email: info@tdh.de
Homepage: <http://www.tdh.de>

VII. Research Institutes

General description

The African Tax Institute (ATI), located at the University of Pretoria in South Africa, offers training as well as technical assistance and conducts research in the areas of tax policy and administration. Its regional focus is the African continent.



Approaches and instruments

In terms of its modes of delivery, the ATI predominantly focuses on training but is also involved in research activities.

Examples of work on taxation

The ATI has been offering capacity building on a wide range of topics to ministries of finance and revenue authorities in Africa in 2008. Moreover, the institute has started an inter-disciplinary master program in taxation for senior officials in 2009. From 2007-2010, the ATI is conducting an empirical study to map property-related taxes in all 53 African countries in collaboration with the Lincoln Institute of Land Policy.

Contact information

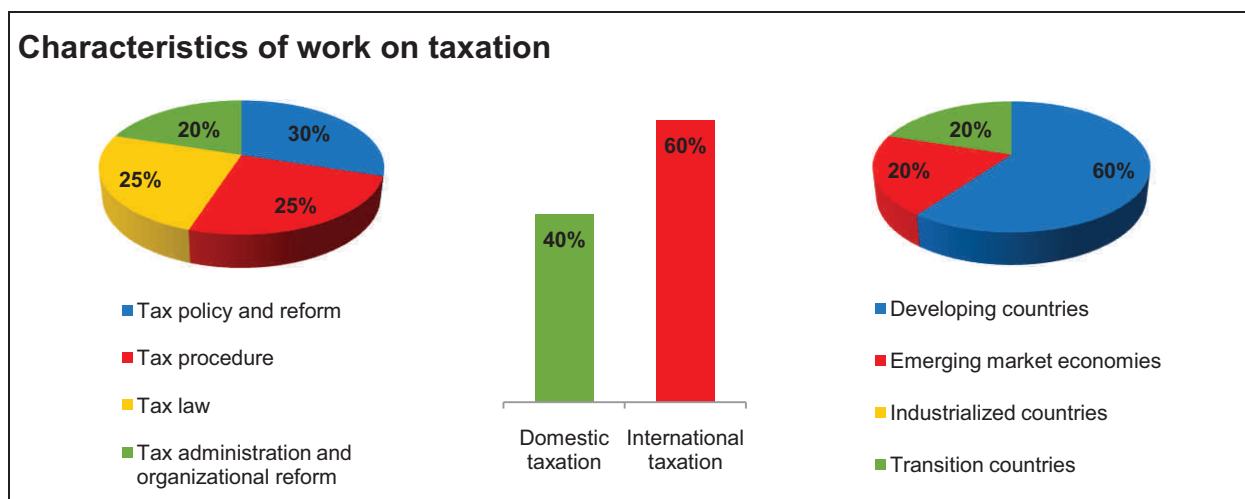
African Tax Institute (ATI)
 Department of Economics, University of Pretoria

Pretoria 0002, South Africa

Phone: +27-12-420-4453
 Fax: +27-12-362-5207
 Email: ati@up.ac.za
 Homepage: <http://www.ati.up.ac.za>

General description

The Center for Taxation and Public Governance (CTPG) is an independent institute that intends to strengthen good governance in the area of taxation by establishing transparent and accountable systems of revenue mobilization. Main working areas of the CTPG are tax policy, organizational aspects of tax administration and legislation.



Approaches and instruments

The CTPG predominantly delivers technical assistance. While CTPG undertakes missions, its particular emphasis lies on capacity building via provision of trainings. To a minor extent, the center also conducts theoretical studies and project evaluations, and organizes seminars, workshops as well as conferences.

Examples of work on taxation

From January 2008 until June 2010, the CTPG is supporting Yemen in the process of legal drafting in the area of income and value added taxation. The objective of the project is to improve the investment climate by undertaking advisory missions. From September 2009 to September 2010, the CTPG is running a research project evaluating the effects of the shift from public financial management to direct budget support on revenue raising capacities in developing countries. Moreover, the center intends to establish a Tax Governance Program offering courses, workshops and conferences for tax officials from 2010 onwards.

Contact information

Center for Taxation and Public Governance (CTPG)

Wittenburgergracht 49
1018 MX Amsterdam, The Netherlands

Phone: +31-20-638-0136

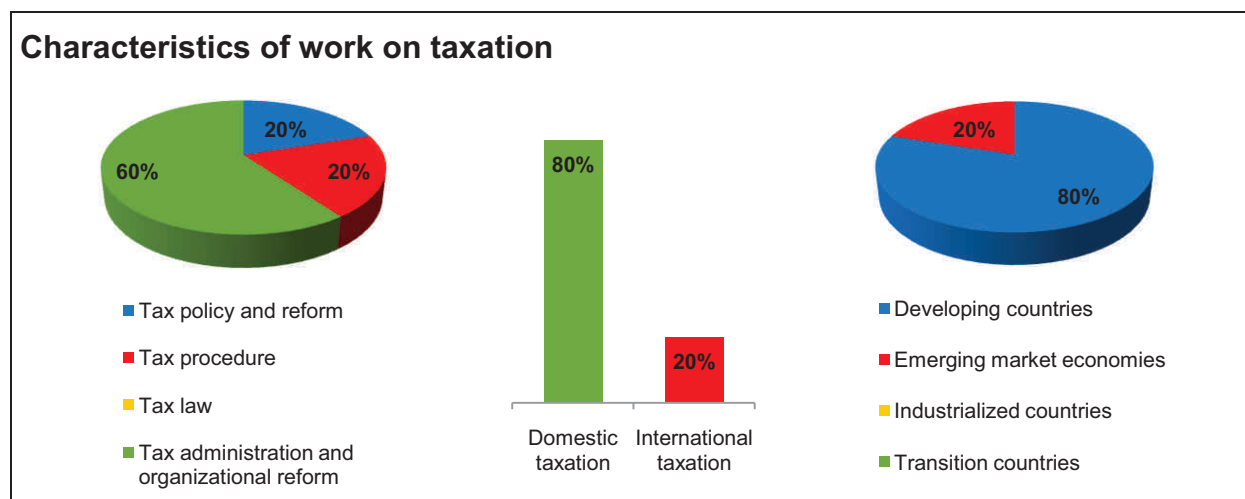
Fax: +31-20-421-8730

Email: geerten@michielse.com

Homepage: <http://www.center4taxation.org>

General description

The German Development Institute (DIE) is an independent, application-oriented think tank that provides theory-based research backed by empirical analysis. The research areas addressed cover a variety of aspects such as social development, governance, security, environmental policy and trade.



Approaches and instruments

DIE predominantly focuses on empirical as well as theoretical research. Furthermore, it provides professional training in the area of development policy, e.g. via its postgraduate programme. Additionally, DIE organizes conferences and workshops bringing together academics as well as practitioners.

Examples of work on taxation

From 2007-2009, the DIE has evaluated the performance of local, semi-autonomous tax agencies in Peru. The main working areas cover fiscal decentralization, fiscal contractualism, fiscal governance and new public management. The research approach comprises semi-structured interviews as well as quantitative analysis of public revenue data.

Contact information

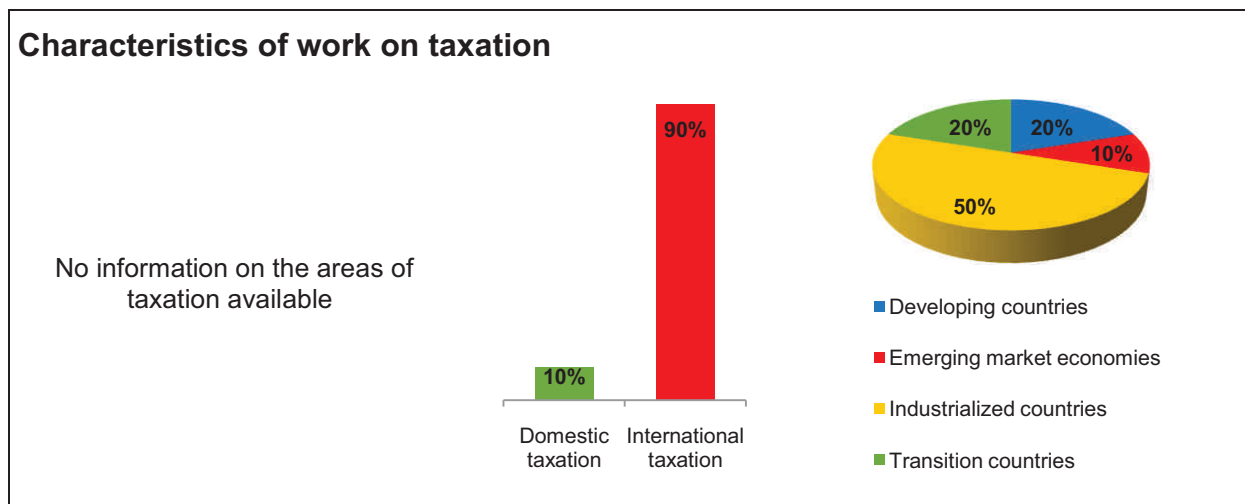
German Development Institute (DIE)

Tulpenfeld 6
53113 Bonn, Germany

Phone: +49-228-94927-0
 Fax: +49 (0)228 94927-130
 Email: DIE@die-gdi.de
 Homepage: <http://www.die-gdi.de>

General description

The International Bureau of Fiscal Documentation (IBFD) is an independent, non-profit organization offering research on tax matters, especially in the area of international taxation. The IBFD provides information and advice in tax matters to both private and public institutions in more than 150 countries worldwide.



Approaches and instruments

The IBFD is mainly focusing on research with a special emphasis on empirical analysis. Additionally, IBFD undertakes theoretical studies to a minor extent. In the area of technical assistance, the International Tax Academy (ITA) of the IBFD offers a wide range of training courses worldwide. In 2009, an interactive online training center, ITA Online, has been established.

Contact information

International Bureau of Fiscal Documentation (IBFD)

P.O. Box 20237
1000 HE Amsterdam, The Netherlands

Phone: +31-20-554 0100
Fax: +31-20-620 8626
Email: info@ibfd.org
Homepage: <http://www.ibfd.org>

Bilateral aid

Bilateral aid is provided by a donor country to aid recipient countries. Depending on the organizational structure of donors, bilateral aid is provided directly by specialized departments of the relevant ministries or indirectly by commissioning projects to bilateral development agencies.

Bilateral development agencies

Bilateral development agencies are public or publicly owned institutions responsible for the implementation of the donors' development cooperation policies.

Initiatives

The term initiative refers to a process of coalition building with the intention to pursue a specific common interest or aim. Although the term initiative refers to an initial or opening process, initiatives often evolve to organizations lasting for several years. Typically, initiatives consist of different types of members, including governmental and international organizations, civil society groups and private companies.

International organizations

The term international organization refers to supranational governmental organizations comprising the United Nations (UN) as well as the European Union (EU) and the Organization for Economic Co-operation and Development (OECD).

Long-term technical cooperation

Long-term technical cooperation covers activities that last for more than twelve months.

Mission

The term mission comprises short-term technical assistance activities of up to four weeks.

Multilateral financial institutions

Multilateral financial institutions cover the World Bank Group, the International Monetary Fund (IMF) as well as all regional development banks.

Regional Networks

Regional networks are primarily tax administration networks but also regional commissions of the United Nations (UN).

Short-term technical assistance

Short-term technical assistance activities are defined as activities with a time frame of one to twelve months.

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Im Auftrag des:
**Bundesministerium für
wirtschaftliche Zusammenarbeit
und Entwicklung**

