

March 2011

Tax and development issues have become top priorities of the international development agenda at the UN, the OECD and the G-20. As an informal forum for dialogue and action to assist developing countries in establishing fair and efficient tax systems, the International Tax Compact (ITC) is continuously contributing to the international tax and development agenda by fostering joint activities at the country and regional levels, at the international level, in analytical work and studies, as well as in networking and dialogue.

Following the path of the first ITC newsletter of July 2010, this second edition will again offer an overview of recent events, activities and on-going studies. Many contributions have been included from ITC partners and the range of issues demonstrates a clear tendency towards the operational: beyond political agenda-setting, initiatives, countries and

donors are now seeking more practical solutions, relying on dialogue with the relevant actors.

With this spirit, ITC Core Group partners met in Brussels on 23 February 2011 for jointly preparing the next ITC workshop which is to focus on the demands and expectations of developing countries on how to improve their tax policy and to fight tax evasion and tax avoidance. The ITC Workshop is scheduled for June 2011 and is to disseminate good practices for enhanced South-South cooperation and stronger development coordination in tax matters. Save-the-Date notices of the co-hosts – the German Federal Ministry for Economic Cooperation and Development, the French Ministry for Foreign and European Affairs, the Spanish Ministry for Foreign Affairs and Cooperation, and the European Commission – will soon be sent out by the ITC Secretariat.

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# Developments at international level

## **G20 – November 2011 in Cannes: The G20 mandate to international organisations**

**A**t the Seoul Summit on 11-12 November 2010, the G20 endorsed a Multi-Year Action Plan on Development (MYAP) setting out concrete actions and outcomes to be conducted and delivered in the medium term. Pillar 8 of the MYAP focuses on Domestic Resource Mobilisation (DRM), as the G20 leaders consider it *“essential to continue to strengthen tax regimes and fiscal policies in developing countries to provide a sustainable revenue base for inclusive growth and social equity, as well as to enhance the transparency and accountability of public finances”*.

Progress on Pillar 8 of the MYAP will be monitored by the sub group’s co-facilitators Spain and South-Africa and reported to the Sherpas. Implementation will be based on technical proposals and recommendations of UN, IMF, World Bank and OECD. Also experiences of the regional tax organisations as CIAT and ATAF will be taken into account as well as the already existing work on the matter, as provided by International Tax Compact (ITC) and the International Tax Dialog (ITD).

Under the French presidency, the partnership with the IOs was launched on January 10, 2011 in Washington and a roadmap has been agreed. A set of complete outlines including the main technical proposals and recommendations of the IOs will be jointly developed in the coming weeks and submitted for discussion to the G20 Development Working Group. The final proposals and recommendations of the IOs will be completed by early September with a view to presenting the results at the third meeting of the G20 Development Working Group scheduled for September 2011. The final conclusions will be included in the G20 declaration to be issued at the November Summit in Cannes.





## UN Tax Committee

The UN Tax Committee held their annual session in Geneva in October 2010. From a comprehensive agenda, the most pressing matters before the Committee were the work on a practical transfer pricing manual for developing countries and the update of the UN Model Double Taxation Convention.

Working draft chapters of the practical manual were presented and the subcommittee is expected to finalise it for adoption in 2012, but with finalised chapters being “rolled out” in the interim. The subcommittee working on the UN Model update is aiming to complete the revision of both the Model and the related commentaries in 2011. The Capacity Building subcommittee presented an overview of the various priority areas at the annual session and the ensuing debate concerned ways of improving cooperation between the various actors.

In this respect, the UN secretariat noted that funding had been arranged for some significant UN tax-related capacity building from 2011, after many years

without such funding. A proposed website, developed in the context of the S4TP (South-South Sharing of Successful Tax Practices) partnership, was welcomed by the Committee (and formally launched in November as [www.s4tp.org](http://www.s4tp.org)).

The S4TP partnership, which in addition to the UN Department of Economic and Social Affairs also includes the UN Development Programme's Special Unit for South-South Cooperation and two NGOs (New Rules for Global Finance and the Tax Justice Network) has further provided for training activities targeting the capacity building needs of low income countries.

Such activities include arranging for 30 tax officials to participate in relevant on-line training in the tax treaty series provided by the International Bureau of Fiscal Documentation (IBFD). The funding for such licenses was provided by GIZ and UNDP.

As mentioned in the last ITC Update, the UN's Economic and Social Council (ECOSOC) has requested the UN Secretary-General to prepare a Report by end March 2011 examining the strengthening of institutional arrangements to promote international cooperation in tax matters, including the UN Tax Committee. This will be followed by a discussion of the issue convened by the President of ECOSOC.

## OECD Joint CFA/ DAC Tax and Development Programme

On 26 January 2011, the OECD Committees on Development Assistance and Fiscal Affairs gave their final approval for a Joint Tax and Development Programme that had been under revision since July 2010. The programme will bring together the work of

the tax and development practitioner communities within the OECD, drawing on existing work undertaken by both Committees. The Programme will be supported by the Informal Task Force on Tax and Development, comprised of interested OECD countries, developing countries, international organisations, civil society and business. The programme will be carried out in very close cooperation with the IMF, ITC, ITD, EU, Global Forum on Transparency and Exchange of Information for Tax Purposes, United Nations and World Bank as well as relevant regional organisations.

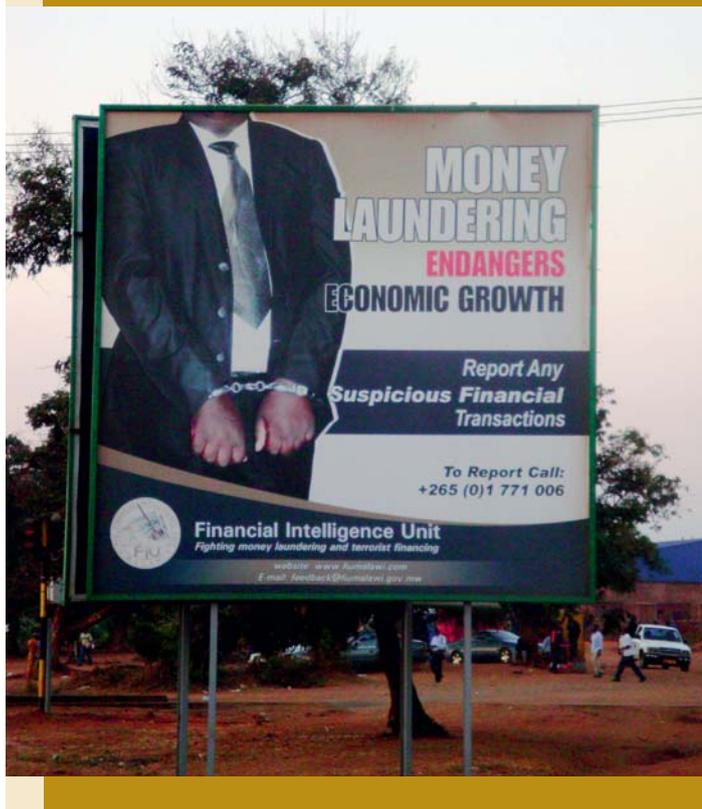
## Selected activities at regional and country levels

### IMF 'Tax Policy and Administration' and 'Managing Natural Resource Wealth' Topical Trust Funds launched with support from key donors

As part of its drive to meet the large demand from members for practical, on-the-ground technical assistance, the IMF has worked with donors to set up two new Topical Trust Funds (TTFs) on Tax Policy and Administration (TPA) and Managing Natural Resource Wealth (MNRW). Both trust funds are global in reach, but aimed primarily at low and lower-middle income countries. The TPA TTF will help countries reduce

their dependence on external assistance by strengthening their revenue policies and collection services. Germany and Switzerland, lead donors in this 5-year, \$30 million initiative, together with Belgium, Luxembourg, the Netherlands and Kuwait have pledged sufficient funding to launch activities in mid-2011. The European Union and Norway have also expressed strong support. The MNRW addresses the sound management of natural resource wealth with Norway and Switzerland as the lead donors, together with the Netherlands and Kuwait. Talks with other donors, including Australia and the European Union, are underway to reach the targeted amount of \$25 million. The first Steering Committee meetings for the TPA and MNRW are scheduled for 12 and 13 April 2011 respectively, in Washington DC.

For further information on the trust funds please contact: [globalpartnerships@imf.org](mailto:globalpartnerships@imf.org).



## French approach to mobilising fiscal resources at local level in sub-Saharan African countries

One of the main conditions for development and poverty reduction in sub-Saharan African countries is to scale up and improve the supply of public goods (education, health, collective infrastructure and institutions). This calls for the effective mobilisation of tax resources and efficient public spending.

Supported by international donors, a number of African countries have embarked on this journey in recent years with significant results. France has contributed to the shared effort through its cooperation network (technical assistance and official assistance), but also its think tank work in place since the 1990s: the Thill report (1994) followed by the Chambras report (2005), two internationally renowned benchmarks on tax deployment.

A topic often omitted from both decentralisation programmes and the tax and development debate is local taxation. Today in sub-Saharan Africa, less than 1% of gross domestic product is represented by local taxation. This gap is addressed by the new contribution from Gérard Chambas, which will be available in English in 2011. It shows that decentralisation cannot be successfully implemented without the support of local taxation reaching out beyond the big cities, drawing on new adaptability and inventiveness to make the most of existing experience and discussions between governments and local populations. These recommendations are a valuable asset to the French Ministry of Foreign and European Affairs as they set up outlines for possible action with a view to contributing to the development of regions and cities of sub-Saharan African countries and to improving the lives of their people.

## Support to the African Tax Administration Forum (ATAF)

The African Tax Administration Forum (ATAF), founded in 2009 as a network of African tax administrators to strengthen revenue mobilisation and promote good governance on the African continent, is currently supported by a large number of ITC core group partners, both through financial and technical assistance for specific activities as through a newly established pooled fund. These contributions are complemented by a long-term German Technical Cooperation project, starting in January 2011.

The ITC secretariat also directly contributes to the establishment of the African Tax Administration Forum. In 2010, for example, ITC funded an expert to accompany the legal process of ATAF becoming an international organisation. The final ATAF Agreement is currently in the process of ratification by its member countries.

## German/ Swiss Bilateral Cooperation with Ghana

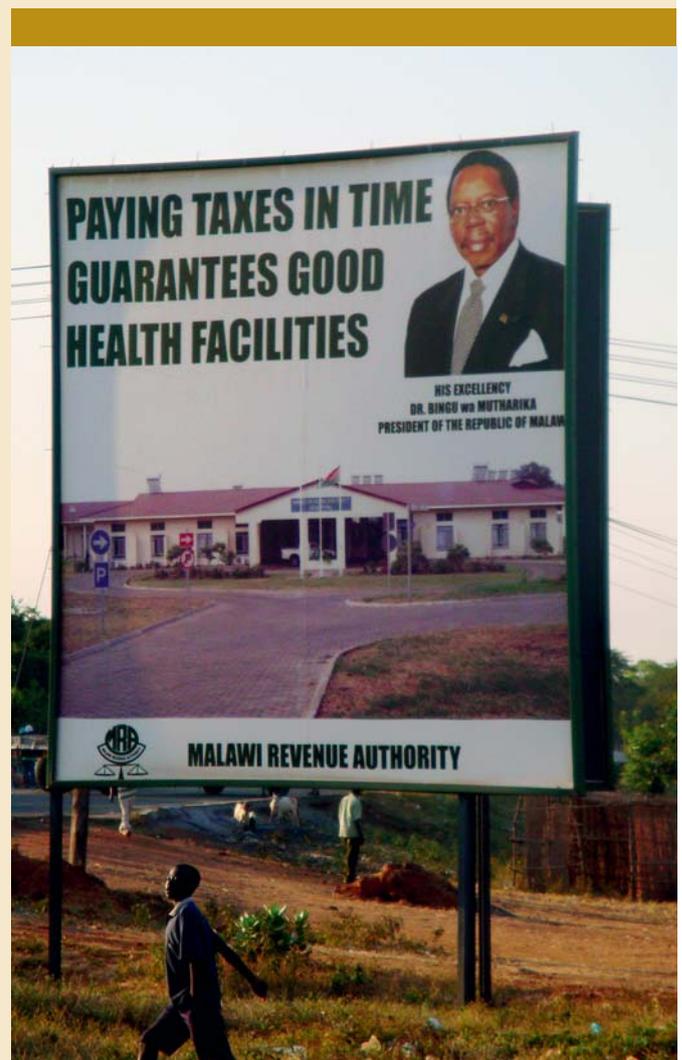
In Ghana, German Development Cooperation and the Swiss State Secretariat for Economic Affairs (through delegated cooperation) are jointly supporting the reform plans of the Ministry of Finance and Economic Planning to enhance domestic resource mobilisation. GIZ and KfW are currently discussing the options for enhanced technical and financial support to the Government of Ghana in the area of domestic resource mobilisation, in order to complement existing support at PFM level through KfW (Budget Support) and through GIZ (with Technical Cooperation). The ITC is supporting the design phase and the respective discussions with the Government and recommendations of the aid modality study will be included when available (see below).

## Joint Donor Support for the Ugandan Revenue Authority

In June 2010, the IMF, KfW and DFID undertook a first joint mission to the Ugandan Revenue Authority (URA). The objectives were to: (a) analyse the status of the reforms defined in the current URA modernisation plan; (b) jointly identify future challenges with URA; and (c) discuss possible donor support. As a result, common principles for a joint donor approach were identified. In December 2010 a consultant mission commissioned by DFID and KfW supported the URA in finalising the new 2012–2016 reform plan and its programme document for future donor support. It is planned to make this experience an example of good joint donor support practice in taxation.

## Joint Donor Support for Zambia

In the framework of ITC, GIZ and KfW are currently discussing support for the Zambia Revenue Authority. Specific support to the Revenue Authority will complement the budget support commitment and policy dialogue at national level. Besides strengthening the prospects for the financial sustainability of Zambia, the governance dividend of a strengthened tax system will be enhanced by this specific support for the revenue authority.



**mh** MINISTERIO DE HACIENDA

**inep** Instituto de Estudios Fiscales

**Taller**

**Papás y Mamás de Hacienda van a la escuela**

**OCTUBRE 2009**

Con el apoyo técnico y financiero de:

EUROPEAN UNION MINISTERIO DE HACIENDA MINISTERIO DE EDUCACIÓN NACIONAL MINISTERIO DE SALUD MINISTERIO DE TRABAJO Y PROTECCIÓN SOCIAL MINISTERIO DE VIVIENDA MINISTERIO DE CULTURA MINISTERIO DE INDUSTRIA, COMERCIO Y TURISMO MINISTERIO DE TRANSPORTES MINISTERIO DE AGRICULTURA MINISTERIO DE ENERGÍA MINISTERIO DE DEFENSA MINISTERIO DE JUSTICIA MINISTERIO DE INTERIO MINISTERIO DE PLANIFICACIÓN MINISTERIO DE POLÍTICA Y ECONOMÍA MINISTERIO DE RECURSOS HUMANOS MINISTERIO DE VIVIENDA MINISTERIO DE CULTURA MINISTERIO DE INDUSTRIA, COMERCIO Y TURISMO MINISTERIO DE TRANSPORTES MINISTERIO DE AGRICULTURA MINISTERIO DE ENERGÍA MINISTERIO DE DEFENSA MINISTERIO DE JUSTICIA MINISTERIO DE INTERIO MINISTERIO DE PLANIFICACIÓN MINISTERIO DE POLÍTICA Y ECONOMÍA MINISTERIO DE RECURSOS HUMANOS

Proyecto financiado por la Unión Europea

Lider Instituto de Estudios Fiscales

AFIP Educación Tributaria

*Muchos niños y niñas asisten a la escuela gracias a su responsabilidad fiscal*

**mh** MINISTERIO DE HACIENDA

Educación Fiscal

*Si todos contribuimos, todos nos beneficiamos*



## DIAN/ CIAT/ GIZ – Advanced training seminars on transfer pricing in Colombia

On behalf of the German Federal Ministry of Economic Cooperation and Development, GIZ's Department for Good Governance and Economic Policy, together with the Inter-American Center of Tax Administrations (CIAT) and the Colombian Tax and Customs Administration Office (DIAN) conducted a regional seminar on taxation of multinational enterprises on 23–25 November 2010 in Bogotá, Colombia.

This seminar was designed for officials of tax administrations working in large tax payer units and representatives of large enterprises in the region. Participants from Argentina, Colombia, Costa Rica, Chile, Ecuador, Guatemala, Panama, Paraguay, Peru and Uruguay were able to exchange professional experience of concrete cases and discuss this issue in detail with representatives of German enterprises located in Colombia.

A virtual platform will soon be provided in order to continue this dialogue, based on concrete cases and with the support of the auditing company KPMG. The web address of the platform will be made available on the ITC website as soon as it becomes operational.



## Regional cooperation in Central America

In January 2011 a group of donors and initiatives active in Central America in the field of taxation met for two days to discuss perspectives for improved Technical Assistance coordination in the sphere of tax administration: Including World Bank (WB) and International Finance Cooperation (IFC), Inter-American Center of Tax Administrations (CIAT), International Monetary Fund (IMF), Organization for Economic Cooperation and Development (OECD), Inter-American Development Bank (IDB), International Tax Dialogue (ITD), International Tax Compact (ITC), German Society for International Cooperation (GIZ), Office of Technical Assistance of the U.S. Treasury Department (OTA-Treasury), U.S. Agency for International Development (USAID), and the International and Ibero-American Foundation of Public Administration and Policies (Eurosocial Program - FIIAPP). The meeting resulted from a workshop on

sector specific auditing for Central American tax administrations in El Salvador in October 2010, jointly implemented by CIAT, IMF, US Treasury-OTA, GIZ and the ITC Secretariat.

There – in spite of the very valuable inputs – differences in donor approaches soon became apparent and participants recommended enhanced donor coordination in the field. This met with broad interest and willingness on the donor side and the World Bank offered to organise and host an initial event for the purpose. All institutions present were highly committed to coordination. However, this has to be integrated in existing country-level aid efficiency structures and form part of the duties and responsibilities of the various organisations.

Knowledge sharing and information exchange was identified as crucial to better coordination and as a first follow-up step, options for providing information on tax administration capacity building measures through CIAT and possibly a database will be assessed in the upcoming months.



## GFI Programme assists developing countries

**G**lobal Financial Integrity (GFI) has established, with the financial support of the Government of Spain, a Policy Advisory Programme which works directly with developing country governments to curtail illicit financial flows in order to maximise resources for poverty alleviation and economic growth. Through a process of information gathering, information exchange and team-to-team consulting, GFI assists governments in identifying challenges in the financial sector and in designing and implementing significant reforms and regulations that will improve financial transparency. The focus areas of the Policy Advisory Programme (PAP) include contract transparency, trade mispricing, money laundering and bank regulations, auditing and accounting, and tax cooperation.

In 2010 GFI began to collaborate with the Government of Guatemala, working with the leading members of the nation's financial team to identify and tackle key areas of concern, of which trade mispricing was an area of primary interest. As a result of these findings GFI developed four recommendations the government could take to curtail trade mispricing. GFI and Guatemala will continue to work together to address financial transparency issues and target areas in which domestic resource mobilisation can be increased. The Superintendent of Tax Administration in Guatemala has already initiated efforts to improve control and verification of importers and exporters in order to identify common relationships and curtail mispricing. The use of commercially available data services by the Guatemalan customs department to track and compare, in real-time, the prices of goods entering and exiting their ports is also an avenue for future efforts to slow the outflow of illicit funds and capture tax revenue.

## NORAD Training Initiative for African journalists on financial and economic reporting

**N**ORAD funds a new training initiative for African journalists on financial and economic reporting via the Thomson Reuters Foundation. It aims to enhance understanding of the causes of illicit financial flows in order to make sure the detrimental effects on developing countries are reported. Through reporting by journalists, this knowledge can be disseminated widely amongst those who are most negatively affected by the effects of illicit financial flows/capital flight. In this way, an absolutely central development problem may eventually be politically embraced and become a national/regional priority.

# Analytical work and studies

## European Commission: studies on the needs and possibilities to support transfer pricing issues by development cooperation

While international initiatives and developed countries consider that transfer pricing rules can assist developing countries in better mobilising revenues, donor support remains rather limited in this regard. Through four country studies (Vietnam, Honduras, Kenya, Ghana), recommendations on suitable approaches for supporting developing countries in the adoption and implementation of transfer pricing rules in order to enhance domestic resources mobilisation in line with the principles of good governance in the tax area will be developed.

The studies are financed by the European Commission and form part of a broader Transfer Pricing Project carried out with the International Tax Compact and its partners. The International Tax Compact will finance and organise the meetings of a reference group for this study which will include, in addition to the Commission Services (DG Development and DG Taxation and Customs Union), interested core group members of the ITC. This group will come together at different stages of the production process of the study.

The first meeting/workshop has taken place on February 24th for the presentation of the inception report, a second meeting will be held after the country study phase and the third after the final report. This process will enable the Commission Services to (a) ensure that the elaboration process can be followed up by interested ITC partners who are working in similar areas; and (b) benefit from their input. This process should increase the relevance and value of the study.



## Launch of Tax Cap Dev – Research Programme on tax havens and illicit financial flows

A new research programme on tax havens and illicit financial flows (known as TaxCapDev) has recently been launched. The Norwegian Government, through the Ministry of Foreign Affairs, has pledged funding for a five-year multidisciplinary research programme on the challenges posed by tax havens in relation to financial flows from developing countries. Norwegian Government development policy has the stated objectives of strengthening the capacity of poor countries to mobilise resources through tax reform, increasing the transparency of international financial flows and limiting the adverse effects of tax havens. The research programme is part of the follow-up to the recommendations of the Independent Government Commission "Development and Tax Havens" Report. The programme is administered by the Research Council of Norway under the Norglobal programme. The tentative budget for the programme is NOK 50 million over 5 years (2011-2015). Each research project requires a Norwegian lead partner and the deadline for submitting research proposals is 13 April 2011. More information can be found on the [Norwegian Research Council website](#).

## ITC Study: “Appropriate aid modalities for strengthening tax systems”

Development partners are increasingly interested in expanding their work in taxation. However, effective modes of delivery have yet to be refined. Donor support for tax systems is limited, highly fragmented and lacking in effective joint financing mechanisms. The study will therefore guide revenue authorities and development partners in the design of appropriate aid modalities and further contribute to a possible future joint donor agenda in taxation.

Within the framework of the ITC, Germany's KfW and the OECD are co-financing the study. The selection of the consultant team was carried out jointly between KfW and OECD based on an international tender. The kick-off session of the study took place on 20 October 2010 in Paris on the occasion of the GOVNET task team meeting on taxation. The ITC Core Group and GOVNET members are peer reviewing the process and their inception report can be found on the ITC website. Preliminary results were presented at the recent meeting of the “OECD tax and development task force sub group on taxation, state building and aid” (12-13 January 2011).

The final results of the study will be presented at the next ITC workshop and will make an important contribution to the work of the task force sub-group on taxation, state building and aid, as well as to the G20 domestic resource mobilization agenda.

## Discussion Paper “Taxation in PEFA Assessments”

The ITC Secretariat conducted an analysis of the tax-related indicators of PEFA country reports<sup>1</sup>. The aim was to analyse the tax-related information in PEFA assessments in order to: (a) systematise existing knowledge on the performance of the revenue side of PFM systems; and (b) identify lessons learned with a view to intensifying efforts to mobilise domestic resources, especially in the fight against tax evasion and tax avoidance.

Furthermore, the growing interest in tax matters poses challenges to aid effectiveness and donor coordination in taxation. PEFA is sometimes used as benchmark for public financial management issues – mainly on the expenditure side of the budget – but has hitherto not been used for domestic revenue issues.

An examination of PEFA indicators applied to the field of taxes might therefore also help appraise and develop a comparable tax tool or adapt PEFA as a tool to assess tax administration performance. The draft paper can be viewed on the [ITC website](#) and is currently being revised based on comments received from various partners including the PEFA Secretariat.

The PEFA secretariat has itself commissioned a study exploring the possibilities of developing a tool to assess tax administration performance. The report is currently being discussed by the PEFA donor group.

<sup>1</sup> Public Expenditure and Financial Accountability, see: [www.PEFA.org](http://www.PEFA.org)

## ITC Study on Information and Communication Technology in Tax Systems

In the framework of the ITC, Germany's KfW is currently preparing ToR for a study on Information and Communication Technology in Tax Systems. The study will provide an overview of existing IT-systems in the area of tax and customs administration in the various sub-areas. It will analyse developing countries' experience of these systems, outline the strengths and weaknesses and draw recommendations for future strategic directions. This study builds on the previous report on "Appropriate Aid Modalities to Support Tax Systems" and is seen as an additional contribution to systematising lessons from previous donor support in the area of ICT and to making future support in this area of high complexity and heavy investments more effective.



## Mapping study on international support in tax and development activities

In May 2010 the International Tax Compact has issued a first mapping on taxation and development. Interest in mapping activities in the field has still risen since and OECD, ITD and ITC have commissioned a second stage of "Mapping Study on International Support in Tax and Development Support in Activities". The study shall ease access to information and thus contribute to guide engagement decisions in the tax area and possibly to increase efficiency of division of labour among international assistance providers. Based on the experience of the first ITC mapping study that balancing cost and benefits in order to provide up-to-date information on worldwide cooperation still is a challenge, the second study will include the validation of possibilities to provide information on regular and online basis. Results are to be expected in the second quarter of 2011.





## Tax performance assessment tool

The tax performance assessment tool has been finalised – the most recent publication can be found on the DIE website: [“Assessing the tax performance of developing countries”](#). The document presents an approach to bridging the gap between quantitative, aggregated data and country-specific information.

Rather than defining general across-the-board criteria, the approach addresses various development levels and other influencing factors, such as non-tax revenue and governance.

## International Centre on Tax and Development

The International Centre for Tax and Development (ICTD) is a new 5 year research programme consortium based at the British Institute of Development Studies, with funding secured from both DFID (through the UKAid budget) and NORAD, the Norwegian government's development agency. The ATAF Council gave approval for the organisation to join the ICTD as one of its founding partners. It was

inaugurated on November 15th 2010 and will build upon the research undertaken into the issue under the auspices of the IDS Centre for the Future State.

Further information can be found at: [www2.ids.ac.uk](http://www2.ids.ac.uk).

## Tax and development mobilises Latin American civil society: ITC co-funding TJN project for improving dissemination of the Latin American Programme for Tax Justice

In recent decades, Latin America has undergone a process of tax reforms at national level, often under the auspices of the international financial institutions. Civil society groups increasingly engage with these processes at both national and regional levels.

The Tax Justice Network initiated an outreach programme in Latin America to support these initiatives. With aid from the International Tax Compact, this programme aims to foster and share the knowledge base among civil society actors on tax policy making in the region. While the thrust of the initiative is not restricted to Central American countries, particular emphasis has been accorded to them. In addition to country studies, a civil society toolkit on tax advocacy will be translated into Spanish and adapted to the specific Latin American context.

A report on experience and challenges in mobilising tax revenues to meet development and poverty reduction goals seeks to frame the future engagement with tax issues in the region.

# Dialogue and conferences

## **66th Annual Congress of the International Institute of Public Finance on Tax Evasion, Tax Avoidance and Shadow Economy Uppsala, Sweden 23-26 August 2010**

The International Institute of Public Finance (IIPF) dedicated its 2010 annual congress to the themes of tax evasion and avoidance and the shadow economy. The International Tax Compact (ITC) supported the event financially, contributing to a panel discussion on tax evasion and tax avoidance in the context of developing countries, in order to support public finance research in respect of developing countries. For further information and conference papers please see: [www.iipf.org](http://www.iipf.org).

## **Annual Conference of the Task Force on Financial Integrity and Economic Development**

The annual conference of the Task Force on Financial Integrity & Economic Development, entitled "Achieving Transparency: A Dialogue for Action" took place in Bergen, Norway on 28-29 September 2010. During the two-day conference, representatives from civil society organisations and governments, policy makers, academics and journalists participated in panels and break-out sessions on the necessity of achieving greater transparency and accountability in the global financial system. Speakers and panellists addressed country-by-country reporting, knowledge of beneficial ownership, automatic exchange of tax information, curtailment of

trade mispricing and the harmonisation of predicate offenses among FATF countries. The break-out sessions focused on the Financial Secrecy Index, corruption, the Millennium Development Goals, the G20 process, Africa's concerns about illicit outflows and more. More information and the conference's live streams are available at: [www.financialtaskforce.org](http://www.financialtaskforce.org).

The next annual conference of the Task Force will be held on 5-6 October 2011 in Paris.

## **Relaunch of ITD website**

On 5 November 2010, the International Tax Dialogue (ITD - [www.itdweb.org](http://www.itdweb.org)) launched a redesigned version of its website, which still aims to provide countries and organisations with a forum for sharing information on important recent developments, good practices, reviews, new strategies and approaches. Many features have also been improved: there are currently 2991 documents available on the site, organised into a broad range of both tax administration and policy topic categories or searchable by contributor, keyword or date.

The section on technical assistance activities has been significantly expanded: 1541 such events by the eight major providers (IMF, OECD, World Bank Group, IDB, USAID, UN, CIAT, GIZ) are now available for consultation, including an interactive map and filtering options e.g. for regional overviews. Overall, the ITD's aim is to be a knowledge sharing platform and a central point of information on international tax matters at global level. As such, the organisation of high-level biannual global conferences is among its priorities. At end 2011, the next conference in the series will address the topic of 'Tax and Inequality' and a dedicated conference website will soon be available.



international tax compact

More information:

[www.taxcompact.net](http://www.taxcompact.net)

[secretariat@taxcompact.net](mailto:secretariat@taxcompact.net)

## IMF Regional Conference on “Resource Mobilisation in Sub- Saharan Africa“ in Nairobi, Kenya

An IMF regional conference will be hosted on 21-22 March 2011 by the Kenyan Ministry of Finance in Nairobi, supported by the ITC secretariat. The aim of the conference is to identify lessons in terms of what has and has not worked and to consider how best to deal with emerging challenges. The focus will be on the experience of African countries that have successfully reformed their tax policy and revenue administration systems and the lessons to be learned from them. The conference targets senior government officials in charge of tax policy and tax

## Upcoming Events

administration. The findings will inform an international conference on resource mobilisation to be held on 17-19 April in Washington D.C, parallel to the IMF and World Bank spring meetings. This event will also mark the launch of the two Topical Trust Funds.

### Joint ATAF- Korea Conference on Domestic Resource Mobilisation

At the beginning of April (4-7 April 2011), ATAF and the Korean Ministry of Strategy will jointly host a Conference on “Domestic Resource Mobilisation – Challenges to African Tax Policy and Administration“ in Cape Town, South Africa. The conference is targeted at senior government officials in charge of tax policy or tax administration. It has come in the wake of the meeting of the Heads of State and Government of the Group of Twenty (G-20) in Seoul, Korea, on 11-12 November 2010, where participants continued their discussions on how to deal with the global financial crisis and the ongoing recovery. In this context the ATAF–Korea conference centers on how best to support Africa’s recovery and future development by focussing on the mobilisation of domestic resources and increased vigilance against illicit resource flows from the continent.

### World Bank’s & Norway’s Side Event on Tax Issues at upcoming World Bank Spring Meetings

Also during the Spring Meetings a side-event on tax issues will be held at the World Bank on Friday 15 April (10 a.m. – 12 midday), organised by the World Bank and Norway, addressing tax policy design, capacity building, and possibly the political economy of taxation.