



Mapping Survey

Taxation and Development



On behalf of
Federal Ministry
for Economic Cooperation
and Development



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Introduction

One of the major prerequisites for poverty reduction and sustainable development is a transparent, effective and efficient system of public finance, holding the state accountable for its actions and providing the necessary legitimacy for any state activity. Approaches to establish well functioning systems of public finance comprise the revenue and expenditure side as well as control institutions and focus on implementing “Good Financial Governance” (GFG).

While strategies to improve the expenditure side of public finance systems have been dominant for quite some time, policies addressing the revenue side have only received increased attention in the last few years. However, as has been emphasized in the Monterrey Consensus (2002) and been reaffirmed during the follow-up conference on Financing for Development in Doha (2008), mobilizing domestic resources and establishing efficient systems of taxation is a core issue of development cooperation. Equally, the Paris Declaration (2005) and the Accra Agenda for Action (2008) emphasize the importance of mobilizing own revenues in developing countries.

So far, most developing countries are characterized by public revenue systems that rely to a large extent on external resources such as financial flows related to official development assistance (ODA) and borrowing, or primarily depend on revenues from natural resources. As these revenue sources are typically heavily volatile, a strong dependency causes financial uncertainty and thus undermines a sustainable development policy.

Mobilizing own domestic resources via taxation provides a sustainable alternative to these external revenue sources. Moreover, establishing a broad-based system of taxation can contribute to good financial governance practices: On the one hand, governments that depend on tax revenues are obliged to tailor policies to the demands of their taxpayers. On the other hand, citizens start to demand services in return to the taxes paid, as well as transparency and accountability with regard to the way revenue is raised and spent.

However, revenues resulting from domestic taxation still account for a relatively low share in total revenues in most developing countries. Moreover, the ratio of tax revenue to GDP is much smaller compared to industrialized countries, revealing the high potential of additional resource mobilization. This “tax revenue gap” is due to a variety of factors such as insufficient capacities of tax administrations or deficiencies in the area of tax policy and law. Moreover, latest research indicates that developing countries lose a large amount of potential tax revenue due to tax evasion and avoidance.

In recent years, bilateral and multilateral donors as well as regional networks, research institutes and non-governmental organizations (NGOs) have increased their activities in the area of taxation and development. To merge efforts and better align activities in this area, the German Ministry for Economic Cooperation and Development (BMZ) has launched the “Initiative to strengthen international cooperation with developing countries to fight tax evasion and avoidance”, the International Tax Compact (ITC). The ITC is an informal platform of bi- and multilateral development partners that intends to increase cooperation on tax matters and strengthen developing countries’ tax systems.

To ensure that these efforts of improving cooperation, collaboration and alignment are well targeted, it is essential to survey the work of the different organizations in a first step. The present study serves as a background document for the ITC, providing both a country-specific and a thematic overview of activities and initiatives undertaken to improve revenue systems in developing countries.

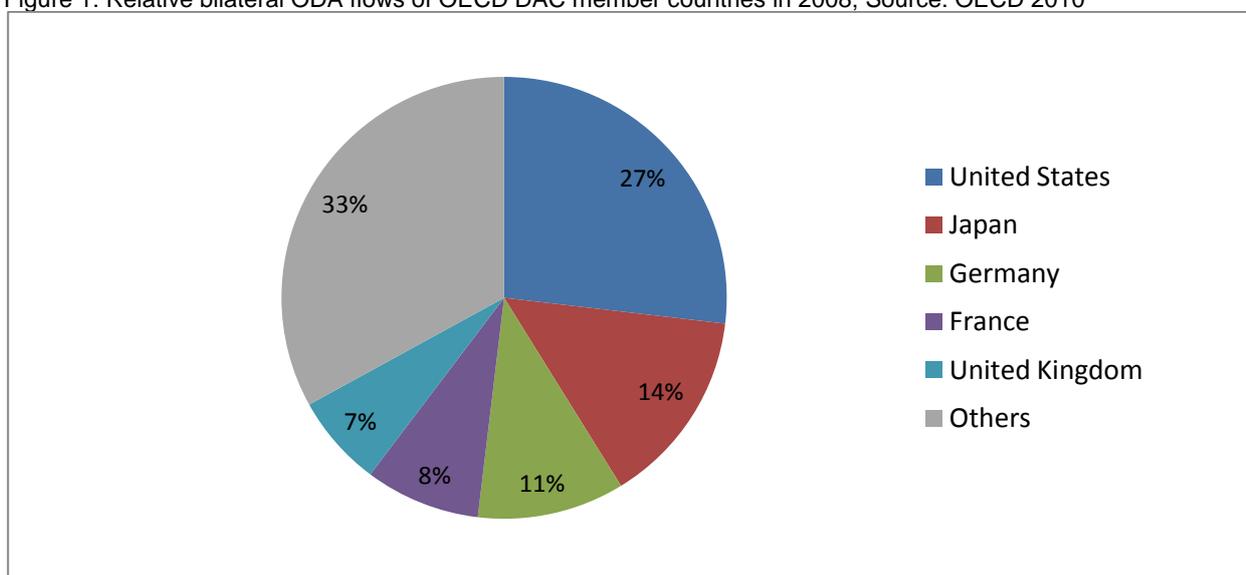
Country-Specific and Topical Mapping: Analysis

Country-Specific Mapping

The country-specific mapping intends to provide an overview about worldwide activities in the area of taxation and development. Since information on such projects is often only available locally and, thus, very difficult to gather by desk research, the country-specific survey concentrates on multilateral financial institutions and selected bi- and multilateral donors.

Multilateral financial institutions (MFIs) include the IMF, the World Bank Group as well as the regional development banks, all of which are quite actively working on issues of taxation. In contrast, the relevance of bilateral donors in the field of taxation is more difficult to assess as data on ODA flows directed explicitly to tax-related projects is not available. The relevance of bilateral donors in the area of taxation, therefore, has to be proxied by aggregate contributions to ODA. According to the 2010 OECD DAC statistics on total ODA of DAC member countries in 2008, the five most important donors in 2008 were the United States, Japan, Germany, France and the United Kingdom. Each of these provided more than 5% and altogether these five actors contributed more than 60% of bilateral ODA of DAC member countries (see Fig. 1).

Figure 1: Relative bilateral ODA flows of OECD DAC member countries in 2008; Source: OECD 2010



Accordingly, five bilateral donors were selected for the country-specific mapping in addition to the multilateral financial institutions: France, Germany, Japan, United Kingdom and United States. Since the European Commission has identified the topic tax and development as a priority for European development assistance,¹ the EU Institutions have been included as the only multilateral donor.

For all selected bi- and multilateral donors, country-specific activities were gathered using the OECD Creditor Reporting System, complemented by desk research and personal contacts. However, due to the fact that detailed project data is often only available locally, one should not consider the survey as an exhaustive overview about all activities in the area of taxation and development. Moreover, one has to bear in mind that many more donors and organizations are active in the area of taxation and development. The present overview about country-specific activities should, thus, not be viewed as a comprehensive survey but rather as a first, indicative mapping of activities in this important field of development cooperation.

The activities included in the country-specific mapping had to be related to taxation and development, undertaken in the years 2008 and 2009, and lasting for at least four weeks. For clarity of depiction, the large number of missions and short-term engagement in form of conferences and workshops was not included. Rather, long-term engagement reflecting the priorities and commitments in specific countries and regions were taken into account.

¹ See COM(2010) 163.

Summarizing the results of this survey, the map “Country-Specific Mapping: Worldwide Activities on Taxation and Development” demonstrates the regional coverage of activities related to taxation. In general, the selected donors are working on taxation and development in more than 100 countries worldwide with varying intensity. The map indicates the intensity of donor activities in this area of development cooperation, depicting the number of organizations working in a specific country: In eight countries, four or more organizations work on taxation and development at the same time. The highest density of donor activity can be found in Guatemala, Tanzania and Vietnam with a maximum of five organizations. Moreover, in a total of 47 countries, two to three organizations are active at the same time.

To a minor extent, activities of specific donors are regionally focused: Taking a look at the maps created for the different bi- and multilateral donors reveals a strong regional concentration of Japan’s activities in South East Asia while France seems to be predominantly active on the African continent. Engagement of other bi- and multilateral donors, however, is not regionally concentrated. Considering the activities of all selected donors as described by the map “Country-Specific Mapping: Worldwide Activities on Taxation and Development” implies at first sight a more or less equal worldwide distribution of projects in the area of taxation and development. However, while Asia and Central and South America seem to be quite well covered by donor engagement, coverage of the African continent seems to be slightly less extensive. This is alarming as the tax revenue to GDP ratio is especially low on the African continent indicating weak revenue raising capacities in many countries and, consequently, the necessity for intensive and long-lasting assistance. The initial impression that the regional coverage of support on the African continent is not yet sufficient is confirmed when only long-term projects lasting for at least several months are taken into account and mission based cooperation of IMF Regional Technical Assistance Centers (RTACs) is left aside: While there is intensive donor activity in many African countries, 17 out of 53 African countries, that is 1/3 of the entire continent, still do not receive long-lasting tax-related assistance.

Clearly, the results have to be considered with caution as they only reflect the activities of selected donors. Yet, we believe that due to the fact that the donors chosen contribute substantially to ODA flows, the results are indicating a general trend. Based on this trend, one can derive some general conclusions. The findings emphasize the need for donor coordination and collaboration in the area of taxation and development: Firstly, a multiplicity of up to five donors is active in a specific country, reflecting the necessity of institutionalized exchange of project data and collaboration. Moreover, there seems to be a high potential for a division of labor. While some countries receive assistance from several donors at a time, others are not supported at all. An improved regional division of donor activities could ensure a broader coverage of countries redirecting forces to countries and regions with insufficient revenue-raising capacities that are not supported so far.

Country-Specific Mapping: Worldwide Activities on Taxation and Development

VI



Topical Mapping

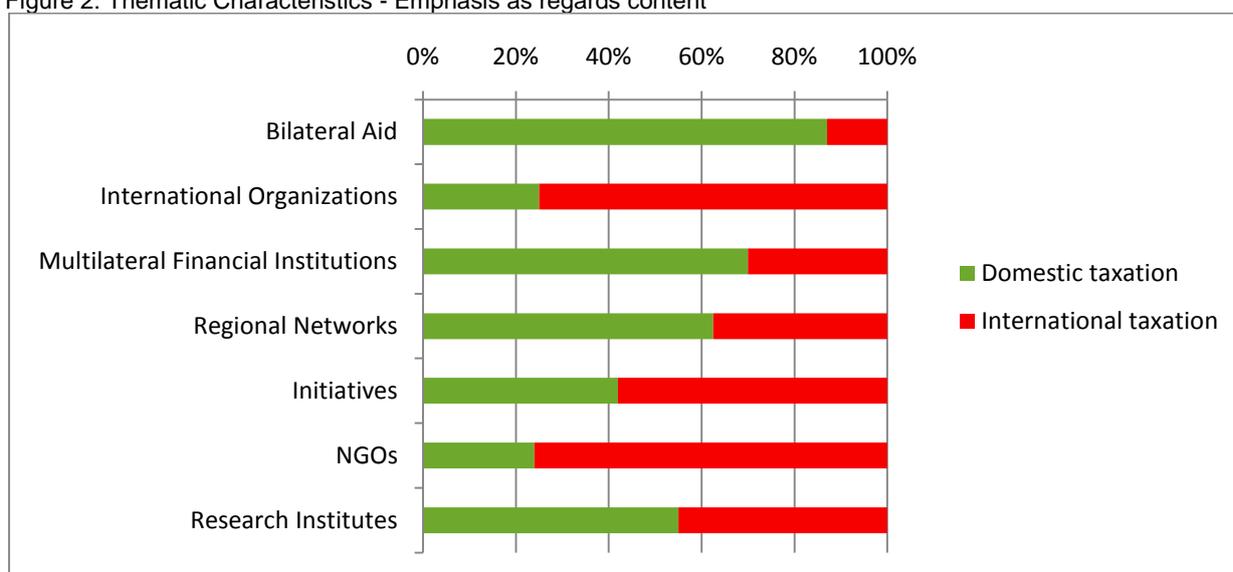
The topical mapping covers thematic characteristics of the organization's work related to taxation and allows taking a closer look at the conceptual emphasis and priorities taken. The characteristics include the emphasis of the organizations' activities, the area of work and expertise, as well as the category of countries addressed predominantly.

Thematic Characteristics - Emphasis as regards content

To attain an overview over the issues addressed, organizations were asked to indicate the importance of the topics domestic taxation as well as international taxation for their work. Domestic taxation refers to issues arising in the national context such as tax fraud, taxation of the informal sector and tax payer compliance. International taxation, in contrast, addresses topics related to the taxation of transnational economic activities and covers taxation of multinationals, double taxation and profit shifting attempts e.g. using transfer prices. Clearly, both domestic and international taxation are important aspects. However, in the process of mobilizing revenues, each of these issues raises different problems and obstacles requiring different, well-targeted policies and actions.

The findings indicate a slightly higher relevance of domestic taxation (60% on average) for the organizations' work on taxation and development. However, issues related to international taxation have received increased worldwide attention recently during the financial and economic crises. Thus, it can be expected that the relative importance of this topic as a thematic characteristic of organizations' work will grow in time.

Figure 2: Thematic Characteristics - Emphasis as regards content



As depicted in Figure 2, bilateral aid agencies on average display the strongest focus on domestic resource mobilization in their respective partner countries (87%), followed by multilateral financial institutions that devote 70% of their work on average to issues related to domestic taxation. While research institutes and initiatives focus on both issues to relatively equal shares, international organizations and NGOs clearly emphasize international taxation.

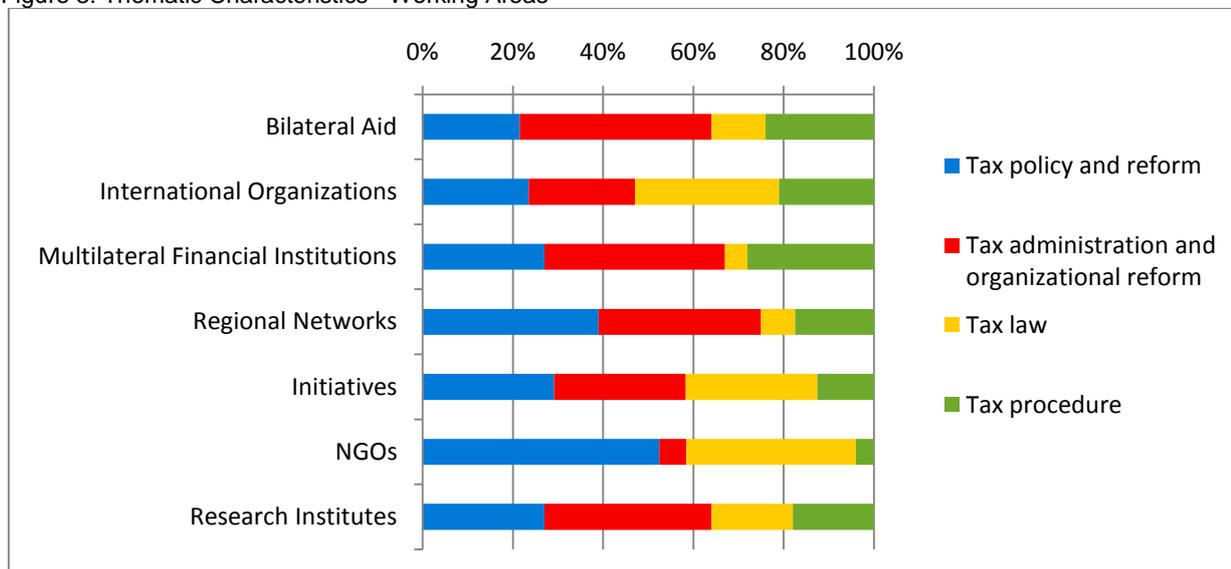
Thematic Characteristics: Working Areas

Besides differentiating between domestic or international taxation, organizations can be characterized by different working areas reflecting their expertise related to taxation and development. Within this category, organizations were asked to determine the relative importance of the following working areas:

- tax policy and reform (e.g. different types of taxes, tax systems reform, simplification of tax structures)
- tax administration and organizational reform (e.g. integration and establishment of revenue authorities, institutional efficiency, large taxpayer units)
- tax law (e.g. legislation, procedural law)
- tax procedure (e.g. auditing, enforcement, automation)

On average, institutions working in the area of taxation and development dedicate 31% of their work on tax policy and reform and around 32.5% on tax administration and organizational reform. In contrast, other areas of work receive considerably less attention with 18% dedicated to tax law and 18.5% to tax procedure. Multilateral financial institutions and bilateral aid agencies predominantly address issues related to tax administration and organizational reform with 40% and 42.5% respectively of their work directed to this area (see Fig. 3). In general, though, there is no clear pattern of a division of labor among the organizations as all are active in each of the working areas.

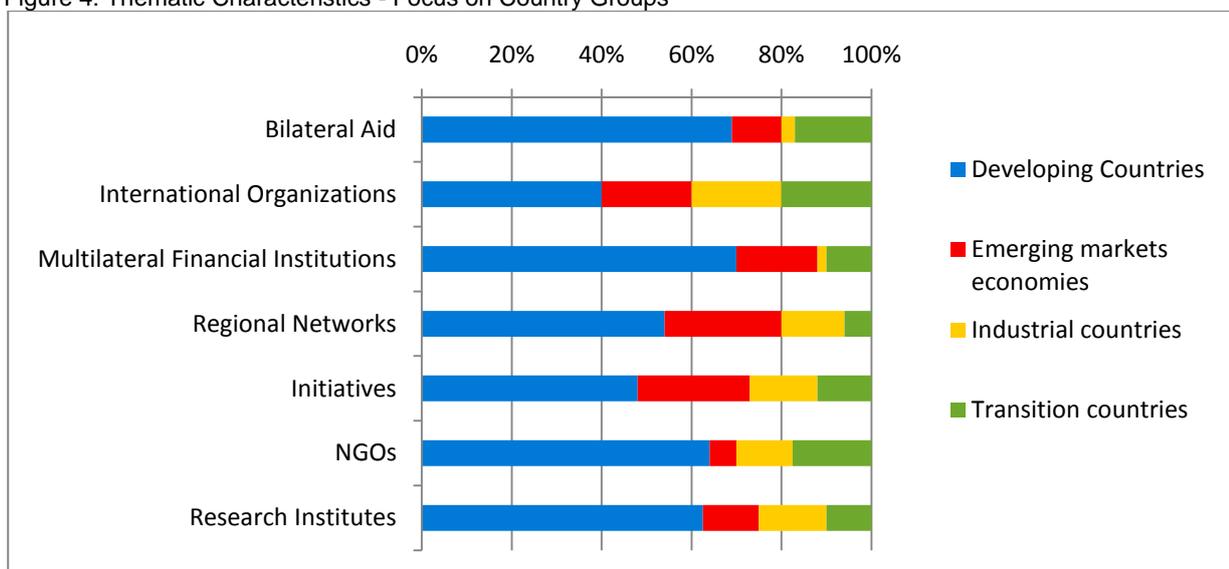
Figure 3: Thematic Characteristics - Working Areas



Thematic Characteristics - Focus on Country Groups

Distinguishing between developing countries, emerging market economies and industrial as well as transition countries, the following pattern of activity arises: On average, the major focus lies on developing countries (62%), while far less work is dedicated to transition (14%) and emerging market economies (15%). Around 9% of the activity in the area of taxation is dedicated to industrial countries.

Figure 4: Thematic Characteristics - Focus on Country Groups



Multilateral financial institutions and bilateral aid agencies show the strongest emphasis on developing countries, followed by NGOs and research institutes that each address developing countries to an extent of more than 60 % (see Fig. 4). In contrast, international organizations, regional networks and initiatives display a more equal distribution of attention covering all country groups with just a slight emphasis on developing countries.

The topical mapping shows the broad range of different types of institutions participating in the process of strengthening revenue mobilization capacities in developing countries. Similarly to the country-specific mapping, the results reveal a generally weak division of labor between organizations active in the area of taxation and development. Rather, organizations are typically involved in many aspects and issues related to taxation. While this might be grounded in the complexity of the topic and its interrelations, there is a clear need for better alignment and coordination of work in the field of taxation and development. Additionally, information sharing and exchange of best practices among donors could be intensified: since many organizations are working on the same or at least closely related issues, their institutional experiences in strengthening tax systems in developing countries would be valuable for other relevant actors as well.

Conclusions

The present mapping study reveals that quite a number of actors are already working on taxation and development, reflecting the importance of mobilizing own revenues for sustainable development and poverty reduction. Including bilateral donors, international and multilateral institutions, regional networks, NGOs and research institutes, these actors cover a very broad range of organizations with different priorities and modalities of work. Yet, the mapping reveals that these organizations are often active in the same region or even country and mostly work on identical or at least related aspects of taxation and development.

With respect to country-specific activities, the study indicates a generally good worldwide coverage of tax-related assistance projects. Yet, activities are partly very intense with up to five donors working on tax issues in the same country while other countries are not supported at all. Especially in Africa where revenue raising capacities are weak, there is both the need and the scope for more assistance in the area of taxation and development. With respect to the topical mapping, tax-related activities cover a very broad range of issues including many aspects, areas of expertise and country groups. These activities are often carried out by all of the organizations with only slight concentration on selected issues. Thus, the division of labor between the different actors is still rather weak.

The activities of the organizations described in this study indicate a high potential of duplication of work, including projects of multiple donors in a specific country as well as identical working areas as regards the content of the programmes undertaken. Although it is not clear whether duplications actually occur, it is obvious that organizations need to increase the level of information sharing to guarantee that assistance is indeed complementary and aligned. Such **information sharing** can be established through regular meetings and conferences, exchange of publications and best-practice papers as well as well maintained project databases. To avoid extensive costs of exchange, information sharing should be institutionalized under the umbrella of a forum, in which not only the rules and procedures for exchange of the most relevant information are defined but the space for in-depth discussion and dialogue is given. Such a forum could additionally improve **collaboration and coordination** of assistance activities in tax matters. Furthermore, information exchange and coordination would allow for an improved **division of labor**. The fact that multiple organizations work in the same country or regional context or on identical thematic issues indicates that there is indeed a high potential for a more focused approach. An improved division of labor would allow on the one hand to build up more in depth expertise both with respect to the regional or country-specific background as well as in terms of technical knowledge. On the other hand, a more focused approach and division of labor unleashes forces to address areas and regions not well covered so far.

These findings suggest a **potential role for the ITC**: The ITC as an informal platform of both donors and partner countries can provide the necessary umbrella for these processes bringing together the relevant actors in the area of taxation and development. Moreover, the ITC aims at strengthening revenue raising capacities and clearly targets the implementation stage. Thus, the ITC has the potential of integrating both the international level of policy and dialogue as well as the domestic level of concrete project proposals, thereby providing the ideal forum for information exchange, collaboration and coordination as well as an efficient division of labor. Additionally, the ITC includes developing countries on an equal footing and can, therefore, ensure that tax-related assistance is demand-driven, well-targeted and characterized by strong ownership.

Abbreviations

ADA	Austrian Development Agency
ADB	Asian Development Bank
ADETEF	French International Technical Cooperation Agency
AfDB	African Development Bank
AFRITACs.....	Africa Regional Technical Assistance Centers
ATI.....	African Tax Institute
AusAID	Australian Agency for International Development
BMZ	German Ministry for Economic Cooperation and Development
CATA	Commonwealth Association of Tax Administrators
CIAT	Inter-American Center of Tax Administrations
CIS	Commonwealth of Independent States
CTPA.....	Center for Tax Policy and Administration
CTPG.....	Center for Taxation and Public Governance
DAC	Development Assistance Committee
DED	German Development Service
DEZA	Swiss Agency for Development and Cooperation
DFAT	Australian Department of Foreign Affairs and Trade
DG	Directorate General
DIE	German Development Institute
EAC	East African Community
EC	European Commission
ECLAC.....	Economic Commission of Latin America and the Caribbean
ECOWAS.....	Economic Community of West African States
EDA	Swiss Federal Department of Foreign Affairs
EITI.....	Extractive Industries Transparency Initiative
EVD	Swiss Federal Department of Economic Affairs
FA.....	Financial Assistance
FfD.....	Financing for Development
FfDO.....	Financing for Development Office
GDP	Gross Domestic Product
GFI	Global Financial Integrity
GPF	Global Policy Forum
GTZ	German Technical Cooperation
IBFD	International Bureau of Fiscal Documentation
IMF	International Monetary Fund
IOTA	Intra-European Association of Tax Administrations
ITA.....	International Tax Academy
ITC.....	International Tax Compact

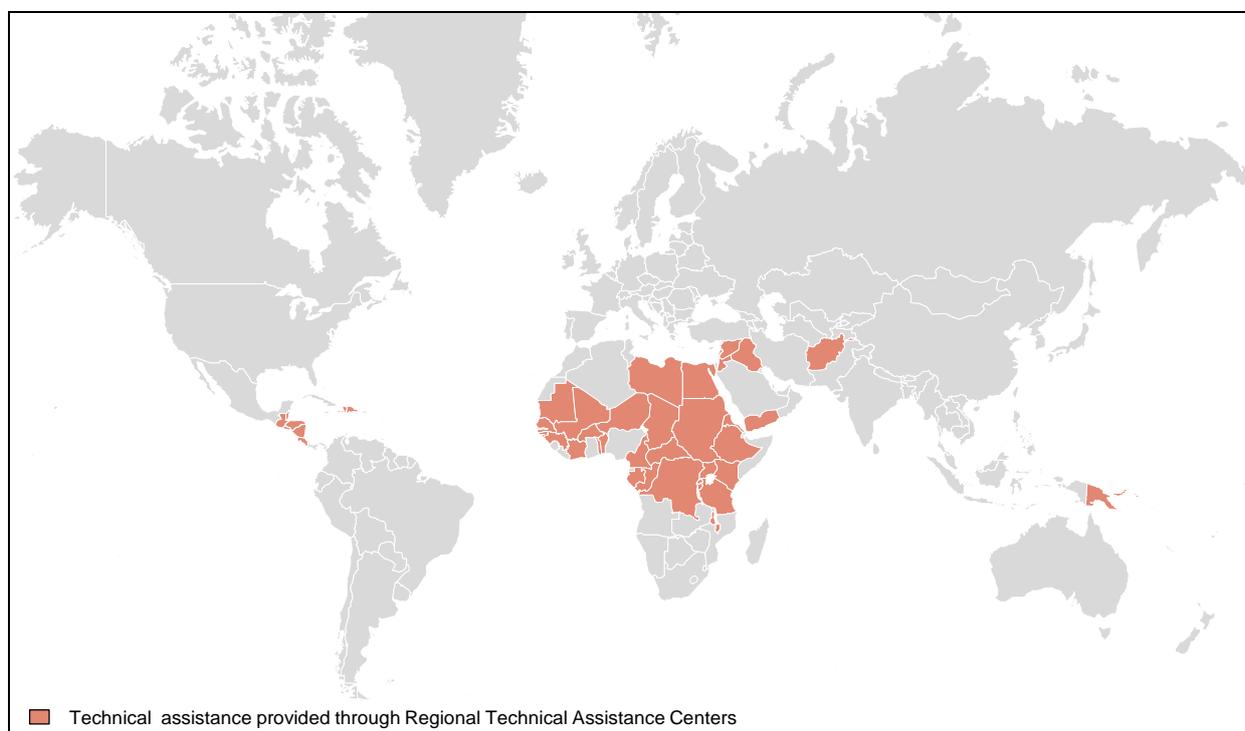
ITD	International Tax Dialogue
InWEnt	Capacity Building International, Germany
ITIC	International Tax and Investment Center
JICA	Japan International Cooperation Agency
KfW	Reconstruction Loan Corporation
MEH	Spanish Ministry of Economy and Finance
MERCOSUR	Common Market of the South (South America)
MFI	Multilateral Financial Institutions
NGO	Non-governmental organization
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
PFM	Public Financial Management
RTACs	Regional Technical Assistance Centers
SECO	Swiss State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation Agency
TA	Technical Assistance
TJN	Tax Justice Network
UN	United Nations
UN DESA	United Nations Department of Economic and Social Affairs
URA	Uganda Revenue Authority

A. Country-Specific Mapping

I. Multilateral Financial Institutions

Country-specific activities

The IMF mainly cooperates with and advises its member countries on the basis of short term missions of IMF experts. Additionally, technical cooperation missions are coordinated via the IMF Regional Technical Assistance Centers (RTACs) operating in different regions of the world. The focus of the IMF RTACs tax-related activities lies on Africa and Central America.



RTAC Central Africa (2008/2009)

Burundi	Congo
Cameroon	Democratic Republic of Congo
Central African Republic	Gabon
Chad	

RTAC East Africa (2008/2009)

Eritrea	Rwanda
Ethiopia	Tanzania
Kenya	Uganda
Malawi	

RTAC West Africa (2008/2009)

Benin	Mali
Burkina Faso	Mauritania
Côte d'Ivoire	Niger
Guinea	Senegal
Guinea-Bissau	Togo

RTAC Central America (2009)

Costa Rica	Honduras
El Salvador	Nicaragua
Guatemala	

RTAC Caribbean (2008/2009)

Barbados	Haiti
Belize	Montserrat
British Virgin Islands	Saint Kitts and Nevis
Dominica	Saint Lucia
Dominican Republic	Saint Vincent and the Grenadines
Grenada	Trinidad and Tobago

RTAC Pacific Region (2008/2009)

Fiji Islands	Papua New Guinea
Kiribati	Solomon Islands
Marshall Islands	Tonga
Micronesia	Vanuatu
Palau	

RTAC Middle East (2008/2009)

Afghanistan	Libya
Egypt	Sudan
Iraq	Syria
Jordan	Yemen
Lebanon	

Regional Development Banks

Country-specific activities

Regional Development Banks carry out tax programs in their respective area, however, with varying intensity. While the African Development Bank (AfDB) is working on tax issues in five countries, the Inter-American Development Bank (IADB) carries out tax-related projects in altogether 15 countries and in the Caribbean region. Both AfDB and IADB mainly address tax issues as part of broader cooperation projects, while the Asian Development Bank (ADB), which is active in four Asian countries, is mainly implementing explicit tax projects.

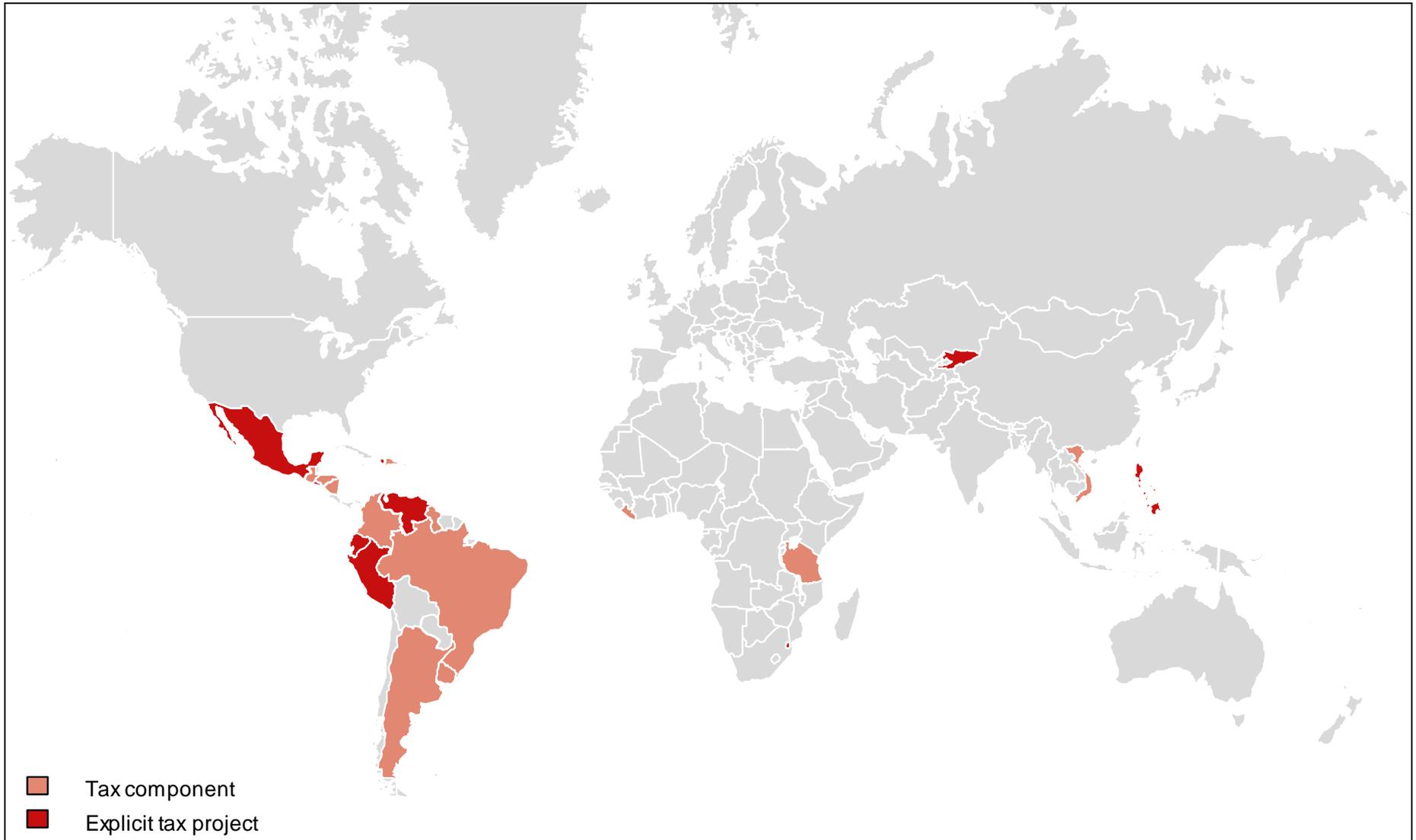
African Development Bank

Country	Project Title	Relevance	Period
Comoros	Programme appui aux réformes économiques-gouvernance financière (PAREGF)	Tax component	since 2009
Gambia	Poverty Reduction Budget Support	Tax component	since 2009
Liberia	Public Financial Management Reform Support Program I	Tax component	since 2009
Swaziland	Institutional Support to Establish the Swaziland Revenue Authority (SRA)	Explicit tax project	since 2008
Tanzania	Poverty Reduction Support Loan III	Tax component	since 2009

Asian Development Bank

Country	Project Title	Relevance	Period
Philippines	Enhancing Revenue Collection and Strengthening the Criminal Prosecution of Tax Evasion Cases	Explicit tax project	since 2007
Kyrgyz Republic	Business Process Reengineering and Change Management for Tax Administration Modernization	Explicit tax project	since 2007
	Institutional Strengthening and Capacity Building for Tax Administration Reform	Explicit tax project	since 2007
	Tax Administration Reform and Modernization Project	Explicit tax project	since 2007
Tuvalu	Capacity Building for Taxation Reforms	Explicit tax project	since 2006
	Capacity Building for Taxation Reforms (supplementary)	Explicit tax project	since 2008
Vietnam	After WTO Support - Capacity Building for Tax and Trade Policy Analysis	Tax component	since 2007

Country-Specific Mapping: Regional Development Banks

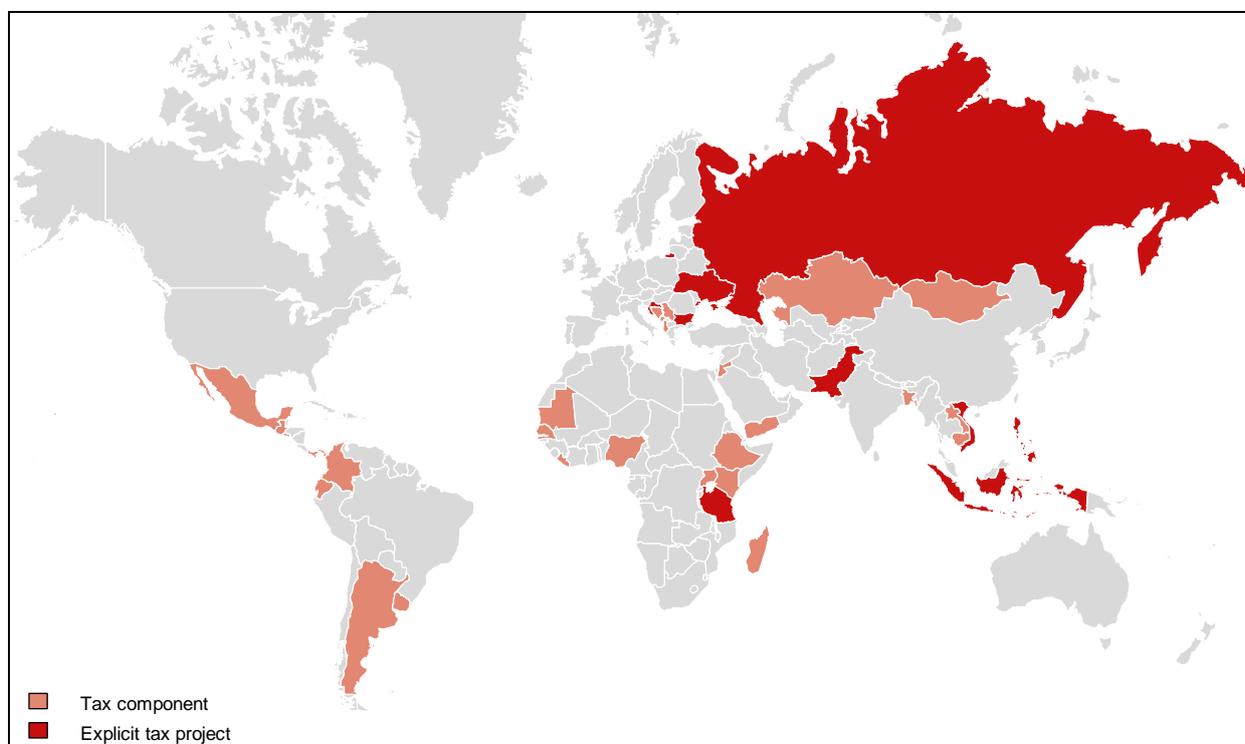


Inter-American Development Bank

Country	Project Title	Relevance	Period
Argentina	Support Integrated Development Tourism Sector in Salta Provi	Tax component	since 2003
Brazil	Fiscal Management Modernization Program - Pará	Tax component	since 2008
	Fiscal Management Modernization Program - Ceará	Tax component	since 2008
	Institutional Strengthening of Fiscal Management- Minas Gerais	Tax component	since 2009
	Fiscal Management Modernization Program - Pernambuco	Tax component	since 2009
Caribbean	Improving the Economic and Regulatory Policy Framework of the Organization of East Caribbean States (OECS)	Tax component	since 2003
Colombia	Formalization of Small Businesses in the Oriente Antioqueño Region	Tax component	since 2008
Dominican Republic	Fiscal Strengthening Program	Tax component	since 2009
El Salvador	Municipal Tax Administration Pilot Project	Explicit tax project	2006-2009
	Support to Fiscal Modernization	Tax component	since 2009
Ecuador	Support for the Training Program of the IRS	Explicit tax project	2006-2008
Guatemala	Program to Strengthen Public Finances	Tax component	since 2009
Guyana	Fiscal and Financial Management Program	Tax component	2004-2009
Haiti	Strengthening Public Finance Management II	Tax component	since 2008
	Support for the Reform of Revenue Institutions	Explicit tax project	since 2003
Honduras	Public Management Reform Project	Tax component	2006-2008
	Fiscal and Municipal Management Consolidation Program	Tax component	since 2009
Mexico	Municipal Cadastral System Strengthening Program	Explicit tax project	since 2009
Nicaragua	Program to Support Fiscal and Social Management Improvement	Tax component	since 2008
	Fiscal Management and Reform of Social Expenditure Support Program II	Tax component	since 2009
Peru	Integration and Modernization of the Tax and Customs Administration	Explicit tax project	since 2003
Uruguay	Modernizing the Tax System and Enhancing the Quality of Public Expenditure II	Tax component	since 2009
Venezuela	Modernization of the Tax Administration	Explicit tax project	2005-2009

Country-specific activities

The World Bank Group is very active in the area of taxation and development, implementing projects in a variety of countries worldwide. Out of all 48 projects carried out in 37 countries in 2008/2009, the majority were broader programs with taxation being one of several components. Yet, explicit tax projects were undertaken in nine countries, with a strong emphasis on South-East Asia.



Country	Project Title	Relevance	Period
Albania	Land Administration and Management Project	Tax component	2007-2011
Argentina	Subnational Government Public Sector Modernization Program	Tax component	2005-2010
	Second Social and Fiscal National Identification System (SINTyS) Project	Tax component	2008-2013
Bangladesh	Economic Management Technical Assistance Program	Tax component	2004-2009
Bosnia and Herzegovina	Land Registration	Tax component	2005-2011
Bulgaria	Revenue Administration Reform Project	Explicit tax project	2003-2009
Cambodia	Public Financial Management and Accountability	Tax component	2006-2012
Colombia	Consolidation of National Public Management Information Systems Project	Tax component	since 2009
Croatia	Revenue Administration Modernization Project	Explicit tax project	2007-2013
Ecuador	Ecuador Institutional Reform Project	Tax component	2004-2008
El Salvador	Fiscal Management and Public Sector Performance Technical Assistance Loan	Tax component	2009-2014
Ethiopia	Public Sector Capacity Building Program (PSCAP) Support Project	Tax component	2004-2012
Guatemala	Integrated Financial Management TA Project	Tax component	2002-2011
	Second Fiscal and Institutional Development Policy	Tax component	2009-2010

Country	Project Title	Relevance	Period
Indonesia	Project for Indonesian Tax Administration Reform	Explicit tax project	2009-2015
	Government Financial Management and Revenue Administration Project	Tax component	2004-2013
Jordan	Jordan Recovery Under Global Uncertainty Development Policy Loan	Tax component	2009-2011
Kazakhstan	Customs Development Project	Tax component	2007-2012
Kenya	Institutional Reform and Capacity Building Project	Tax component	2006-2010
Laos	Second Land Titling Project	Tax component	2006-2009
Liberia	Economic Governance & Institutional Reform	Tax component	2008-2011
Madagaskar	Mineral Resources Governance Project	Tax component	2003-2010
Mauritania	Public Sector Capacity Building Project	Tax component	2006-2011
Mexico	Customs Institutional Strengthening Project	Tax component	2009-2014
Mongolia	Governance Assistance Project	Tax component	2006-2012
Nigeria	State Governance and Capacity Building Project	Tax component	2005-2011
	Federal Government Economic Reform and Governance Project	Tax component	2004-2013
Pakistan	Tax administration reform project	Explicit tax project	2004-2010
	Public Sector Capacity Building Project	Tax component	2004-2010
Panama	Land Administration Project	Tax component	2001-2009
Philippines	National Program Support for Tax Administration Reform Project	Explicit tax project	2007-2011
Russian Federation	Regional Fiscal TA Project	Tax component	1999-2011
	Second tax administration modernization project	Explicit tax project	2002-2008
	Customs Development Project	Tax component	2003-2011
	Cadastre Development Project	Tax component	2005-2010
Sao Tome and Principe	Public and Natural Resource Management Development Policy Grant	Tax component	2008-2009
	Governance capacity building and technical assistance project	Tax component	2004-2010
Senegal	Private Investment Promotion Project	Tax component	2003-2008
Serbia	Montenegro Pensions System Administration Investment Project (Serbia and Montenegro)	Tax component	2004-2008
Tanzania	Tax Modernization Project	Explicit tax project	2006-2011
Timor Leste	Planning and Financial Management Capacity Building Program	Tax component	2006-2011
Uganda	Sustainable Management of Mineral Resources Project	Tax component	2003-2009
Ukraine	First State Tax Service Modernization Project	Explicit tax project	2003-2012
Uruguay	First Programmatic Reform Implementation Development Policy Loan Program	Tax component	2007-2008
	Second Programmatic Reform Implementation Development Policy Loan Program	Tax component	2009-2012
	Institutions Building Technical Assistance Project	Tax component	2007-2011
Vietnam	Tax Administration Modernization Project	Explicit tax project	2007-2013
Yemen	Institutional Reform Credit	Tax component	2007-2010

II. Bi- and Multilateral Aid

EU Institutions

Country-specific activities

The institutions of the European Union (EU) are providing aid in the area of taxation and development with a strong focus on the Balkan region and Central Asia. The majority of the projects are explicit tax projects: only one of the projects undertaken by the European Union is a public financial management project with an embedded tax component. Additionally, the European Union is carrying out one project with a regional focus.



Country	Project Title	Relevance	Period
Azerbaijan	Supply of equipment for Call Center in the Tax Department	Explicit tax project	2008
Bosnia and Herzegovina	EU fiscal policy support to Bosnia and Herzegovina	Tax component	2006-2008
Botswana	Support to tax administration reform	Explicit tax project	2005-2008
Croatia	Strengthening the Taxation System in the VAT Field	Explicit tax project	2008
Georgia	Support to Tax Administration	Explicit tax project	2008
Kyrgyz Republic	Supply of Equipment to the Customs Inspectorate	Explicit tax project	2008
Serbia	Technical Assistance to the Tax Administration of Kosovo	Explicit tax project	2008
	Institution Building for 2008 – Customs & Taxation	Explicit tax project	2008

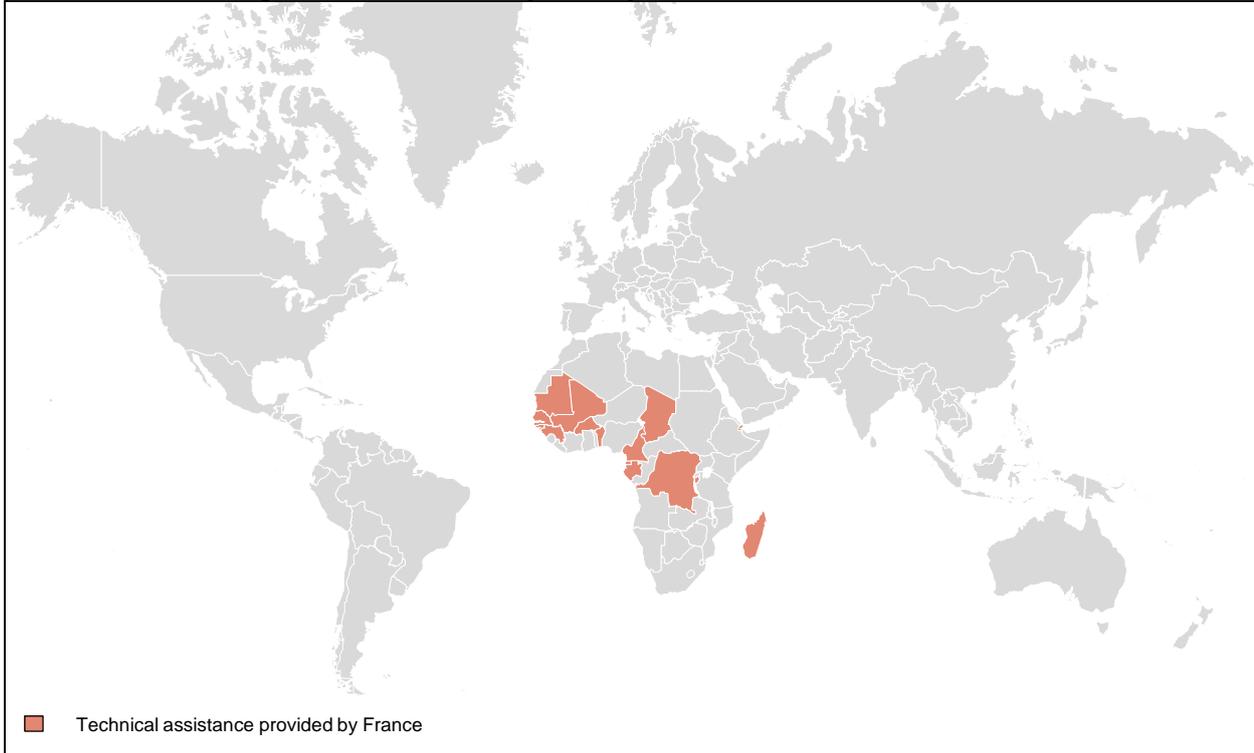
Regional activities

Region	Project Title	Relevance	Period
Balkan States	Technical Assistance to Customs and Tax Administrations (TACTA)	Explicit tax project	since 2008

France

Country-specific activities

France provides bilateral aid through various channels with a strong emphasis on the African continent. Often, tax-related technical assistance of France is complemented by financial support delivered through France's Solidarity Priority Fund.



West African countries

Benin	Mali
Burkina Faso	Mauritania
Guinea	Senegal
Guinea-Bissau	

Other African countries

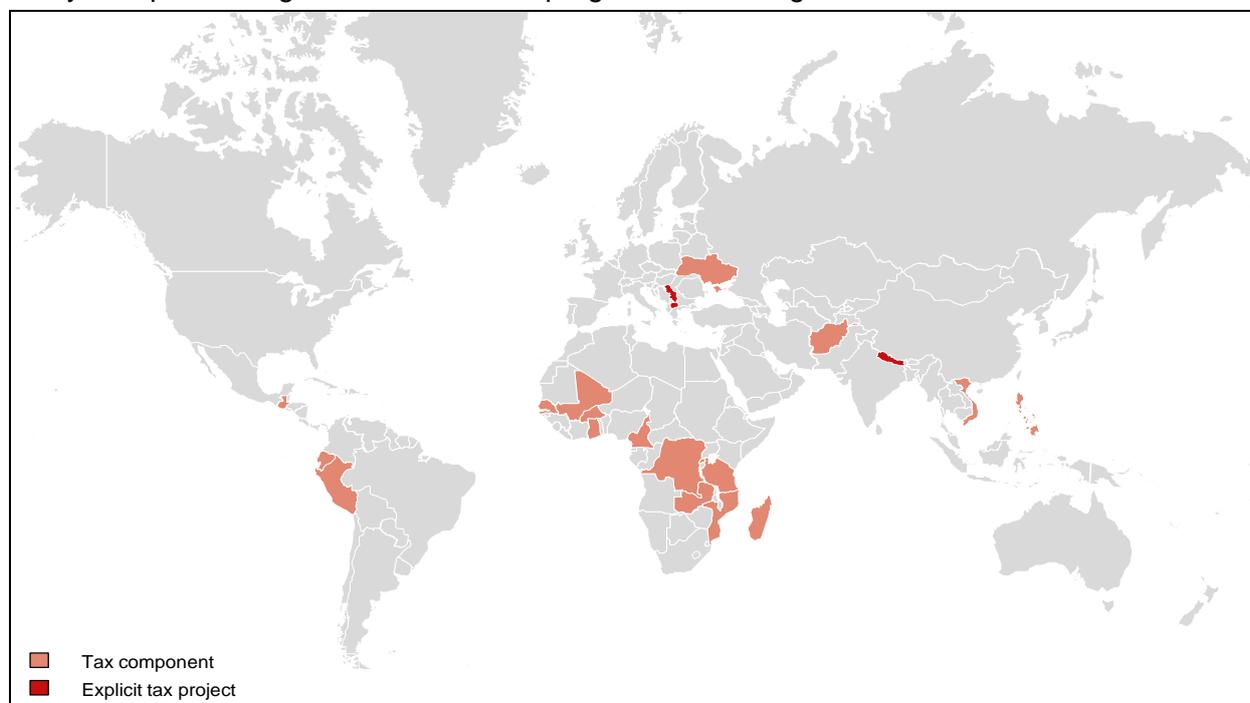
Burundi	Djibouti
Democratic Republic of Congo	Madagascar

Central African countries

Cameroon	Equatorial Guinea
Chad	Gabon

Country-specific activities

Germany is very active in the area of taxation and development with activities widely spread with respect to location and thematic focus. There is no geographical focal point, rather cooperation projects are distributed across Africa, Asia and Latin America. Germany carries out several explicit tax projects, however, most tax-related activities are components of public financial management projects or budget support programs. Besides country-specific cooperation, Germany is implementing eleven tax-related programs with a regional or international focus.



Country	Project Title	Relevance	Period
Afghanistan	Open Policy Fund Afghanistan	Tax component	2009-2010
Burkina Faso	Budget Support	Tax component	2009
Cameroon	Program for decentralisation and local development assistance	Tax component	1986-2011
Congo, Dem. Rep.	Transparency and good governance in the commodities sector	Tax component	2009-2012
Ecuador	Fiscal management and national fiscal relations	Tax component	2005-2010
Ghana	Improvement of Public Finances	Tax component	2005-2009
	Budget Support	Tax component	2004-2008
Guatemala	Fiscal Policy Reform	Tax component	since 2009
Macedonia	Harmonising Macedonian tax law with EU law	Explicit tax project	2007-2009
Madagascar	Budget Support	Tax component	2008
Mali	Decentralisation and Good Governance, Administration and local administration	Tax component	2008/2009
	Budget Support	Tax component	2009
Mozambique	Budget Support	Tax component	2008
Nepal	Assistance in Tax Administration	Explicit tax project	2008-2009
Peru	Budget Support	Tax component	2009

Country	Project Title	Relevance	Period
Philippines	Decentralisation Program	Tax component	2005-2012
Rwanda	Budget Support	Tax component	2009
Senegal	Decentralisation and local development support programme	Tax component	2007-2010
Serbia	Support to the Reform of the Serbian Tax System	Explicit tax project	2004-2011
Tanzania	Budget Support	Tax component	2004-2008
Ukraine	Support to the Ministry of Finance (Budget and Tax Reform)	Tax component	2009
	Institutional reform on the Ministry of Finance	Tax component	2005-2008
Vietnam	Budget Support	Tax component	2007-2008
Zambia	Sub-programme fiscal decentralisation	Tax component	2004-2010

Regional activities

Region	Project Title	Relevance	Period
International	Support to Partner Countries in Africa, Latin America and the Caribbean through IMF regional technical assistance centers in public finances	Tax component	2009-2011
International Tax Compact (ITC)	Initiative against tax avoidance and tax fraud	Explicit tax project	2009-2012
East African Community, South African Development Community	"Global Trade – New Challenges for Custom Policy and Administration"	Tax component	2005-2012
East African Community (EAC)	Regional Promotion of Tax Administrations in the EAC	Explicit tax project	2008-2011
Economic Community of West African States (ECOWAS)	Strengthening of the ECOWAS (Economic Community of West African States) Secretariat	Tax component	2006-2011
Sub-Saharan Africa	Budget management in Sub-Sahara Africa	Tax component	2007-2009
Latin America	EUROsociAL, Improvement of social cohesion in Latin America	Tax component	2006-2009
	Tax reforms for strengthening social cohesion in Latin America	Explicit tax project	2009-2011
Latin America and Caribbean	Towards a sustainable, fair and equitable globalisation	Tax component	2006-2010
Central America	Public Budget Management, mainly in education – Support of PJF-approach in Central-America	Tax component	2008-2010
South Eastern Europe, Turkey, Caucasus	Public budget management and audit in transformation countries	Tax component	2007-2009

Country-specific activities

Japan displays a very concise and focused pattern of assistance in tax matters with two remarkable particularities standing out: Firstly, Japan is the only donor of which all tax-related activities are explicit tax projects. Secondly, Japan's activities are purely focussed on Asia.

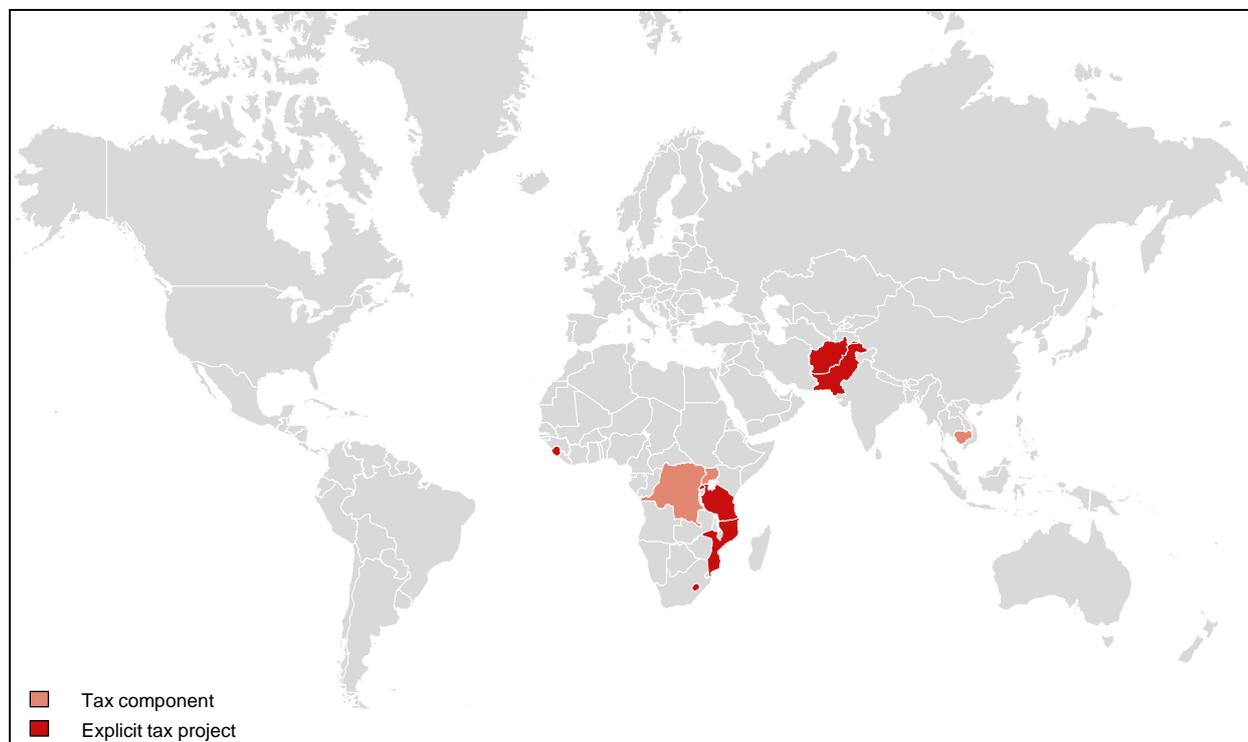


Country	Project Title	Relevance	Period
Cambodia	Capacity Building Project for the Tax Department of Cambodia	Explicit tax project	2007-2010
China	Project for Management of Tax Administration of the People's Republic of China	Explicit tax project	2008-2011
Indonesia	Technical Cooperation Project for Modernization of Tax Administration	Explicit tax project	2007-2009
Malaysia	Human Resource Development and Improvement in Tax Administration Phase 2	Explicit tax project	2007-2010
Thailand	Tax Compliance Enhancement	Explicit tax project	2007-2010
Uzbekistan	Improvement of Tax Administration	Explicit tax project	2008-2011
Vietnam	Project on Tax Administration Reform Phase 2	Explicit tax project	2008-2011

United Kingdom

Country-specific activities

Taking into account the criteria of location and specification of projects, the United Kingdom has a rather heterogeneous portfolio: Activities are spread over Africa and Asia, with a slight focus on Africa. Most of the projects undertaken are explicit tax projects. In addition to country-specific cooperation, the United Kingdom is also implementing three tax-related projects with an African or international focus.



Country	Project Title	Relevance	Period
Afghanistan	Strengthening Tax Administration	Explicit tax project	2007-2011
Cambodia	Public Financial Management and Accountability	Tax component	2006-2012
Congo, Dem. Rep.	Minerals Support Programme	Tax component	2007-2010
Lesotho	Lesotho Revenue Authority	Explicit tax project	2002-2009
Mozambique	Support to Central Revenue Authority (CRA)	Explicit tax project	2007-2011
	Common Fund to CRA	Explicit tax project	2007-2010
Pakistan	Tax Administration Reform Project	Explicit tax project	2005-2010
Rwanda	Support to Rwanda Revenue Authority IV	Explicit tax project	2007-2010
Sierra Leone	Support for National Revenue Authority	Explicit tax project	2005-2012
St Helena	Modernising the Income Tax Office to St Helena	Explicit tax project	2009-2012
	Short-term Tax Advisory	Explicit tax project	2007-2010
Tanzania	Tax Modernization Project	Explicit tax project	2006-2009
Uganda	Financial Management and Accountability	Tax component	2006-2011

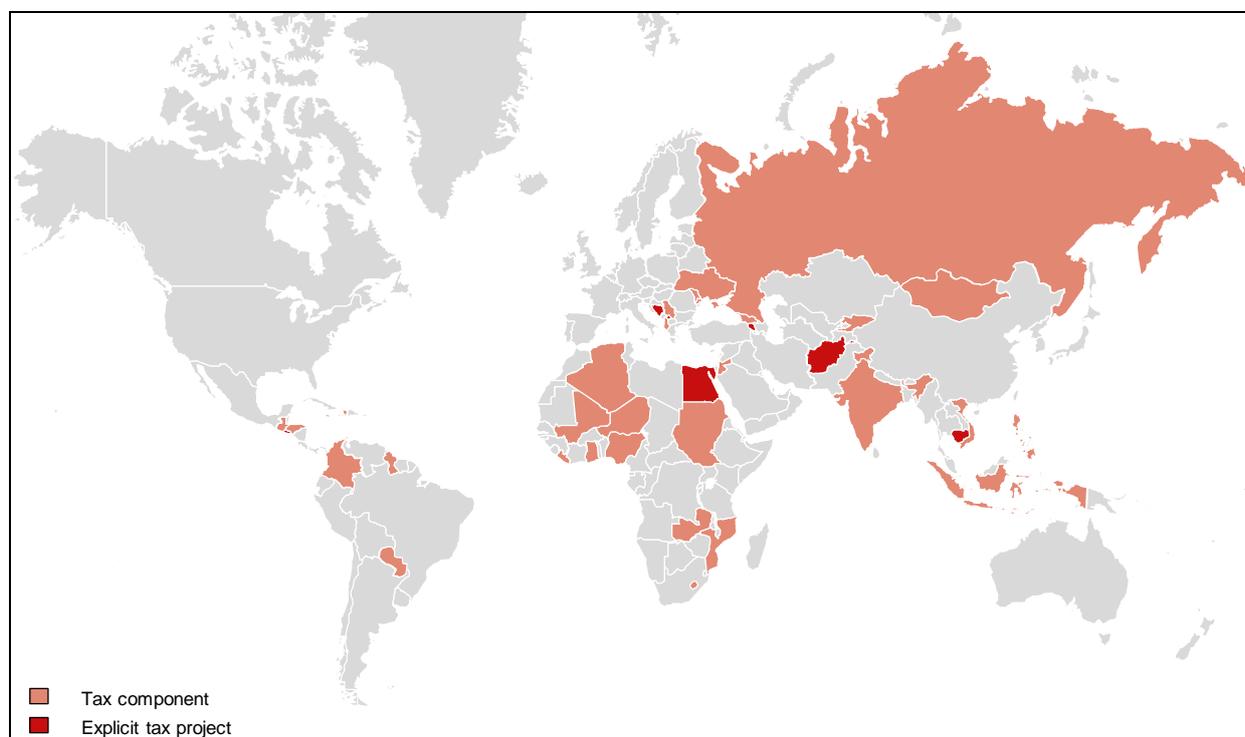
Regional activities

Region	Project Title	Relevance	Period
International	Tax Systems for Poverty Reduction	Explicit tax project	2008-2011
Africa	Tax Reform Project in Africa	Explicit tax project	2007-2010
Africa	Engaging Stakeholders on Domestic Resource Mobilisation in Sub-Saharan Africa	Tax component	2009-2010

United States

Country-specific activities

In the area of taxation, the United States are active worldwide with the vast majority of tax-related assistance being delivered as part of broader projects on fiscal reform or governance. In addition, the United States carry out four tax-related cooperation programs with a regional or international focus.



Country	Project Title	Relevance	Period
Afghanistan	Development of regional tax offices	Explicit tax project	2009-2010
Albania	Millennium Challenge Cooperation Stage II Threshold Country Plan	Tax component	2009
	Local Governance Program	Tax component	2007-2011
Algeria	Support of IT implementation, internal control, and criminal tax	Tax component	2008-2010
Armenia	Local Government Program	Tax component	2005-2009
	Support for Tax Administration Reforms	Explicit tax project	2009-2011
Bosnia and Herzegovina	TARA (Tax Reform Activity) Project	Explicit tax project	2006-2010
	Intermittent program; support to income tax implementation	Explicit tax project	2005-2010
Cambodia	Support to audit, taxpayer service, oil and gas taxation	Explicit tax project	2009-2010
Colombia	Anti-corruption, internal control, international taxation (transfer pricing audit), audit procedure	Tax component	2008-2011
Egypt	Support to tax administration reform	Explicit tax project	2005-2010
El Salvador	TA to Tax Policy and Administration Reform	Explicit tax project	2005-2010
Georgia	USAID Business Climate Reform Project	Tax component	since 2007
Ghana	TA for customs administration	Tax component	2004-2009
Guatemala	Support to tax collection and internal audit reform	Tax component	2006-2011
Guyana	Millennium Challenge Cooperation Country Threshold Program Implementation Project	Tax component	2008-2010

Country	Project Title	Relevance	Period
Haiti	Support to tax collection and internal audit reform	Tax component	2008-2010
Honduras	Civil Service reform, support to Large Taxpayers Office (LTO)	Tax component	2002-2011
India	State Fiscal Management Reform	Tax component	2002-2008
	Financial Institutions Reform and Expansion – Debt (FIRE-D)	Tax component	1993-2008
Indonesia	Aceh Technical Assistance Recovery Project	Tax component	2005-2008
	n.a.	Tax component	2007-2008
Jamaica	Support to LTO	Tax component	2009-2010
Jordan	Jordan Fiscal Reform Project	Tax component	2006-2013
Kosovo	Support to tax administration	Explicit tax project	since 2007
	USAID's Local Government Initiative	Tax component	since 2005
Kyrgyz Republic	Economic Reform to enhance competitiveness	Tax component	2008-2011
Lesotho	Support to tax collections and audit	Tax component	2009-2010
Liberia	Support to tax audit and internal control	Tax component	2008-2010
	Support to business registry reform	Tax component	2009
Mali	Shared Governance Through Decentralization	Tax Component	2002-2012
Moldova	Business Regulatory and Tax Administration Reform Project	Tax component	2006-2009
Mongolia	TA to Economic Policy Reform and Competitiveness Project	Tax component	2003-2011
Mozambique	U.S. Government Country Assistance Strategy for Mozambique	Tax component	2009-2014
	Trade and Investment Project	Tax component	2005-2010
Niger	Support to tax collection and audit	Tax component	2007-2008
Nigeria	MARKETS - Trade and Transport Reform Program	Tax component	2009-2010
Paraguay	Millennium Challenge Cooperation Threshold Country Plan	Tax component	2006-2011
Philippines	Millennium Challenge Cooperation Program	Tax component	since 2006
	Economic Modernization through Efficient Reforms and Governance Enhancement Project	Tax component	2004-2008
	Local Implementation of National Competitiveness for Economic Growth (LINC-EG)	Tax component	2008-2012
Russia	n.a.	Tax component	2000-2010
Sao Tome and Principe	Millennium Challenge Cooperation Threshold Program	Tax component	since 2007
Serbia	USAID's Fiscal Reform Project	Tax component	since 2005
Sudan	Financial sector capacity building project	Tax component	2006-2010
Ukraine	Country Threshold Program (CTP)	Tax component	2006-2009
Vietnam	Support for Trade Acceleration and Reform	Tax component	2006-2009
	TA for tax collection and audit	Tax component	2007-2010
West Bank/ Gaza	TA for income tax and value- added tax reform	Explicit tax project	2008-2011
	Trade Facilitation Support	Tax component	2008-2011
Zambia	Millennium Challenge Cooperation Threshold Country Plan	Tax component	2006-2008

Regional activities

Region	Project Title	Relevance	Period
ASEAN	ASEAN Single Window Project	Tax component	2008-2012
Central Asia	Economic Reform to Enhance Competitiveness	Tax component	2008-2011
Southern Africa	Global Competitiveness Hub	Tax component	2004-2010
Worldwide	TCBoost	Tax component	2008-2012

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.

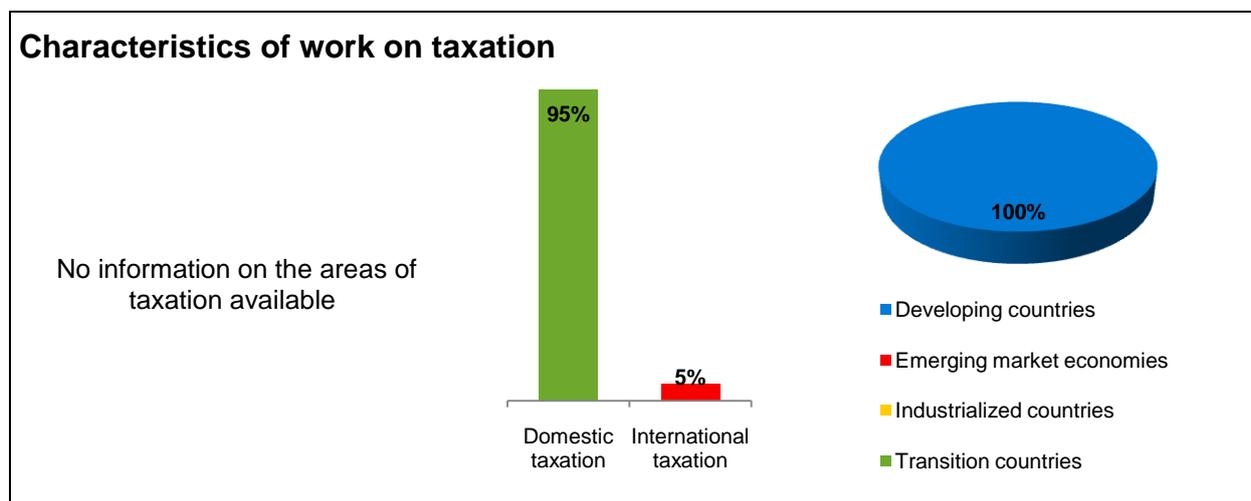
The chapters of the survey are organized according to the different groups of organizations each of which contains detailed descriptions of the institutions. These descriptions typically comprise condensed information on the approach applied, graphical depictions of the characteristics of work on taxation 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

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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)

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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)

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75573 Paris Cedex 12, France

Phone: n/a

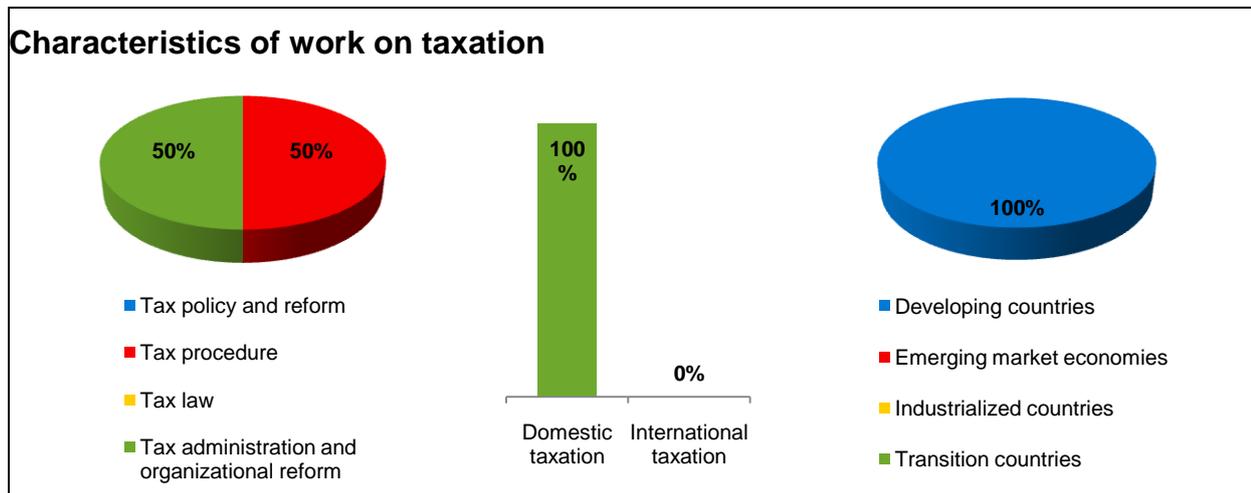
Fax: n/a

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)

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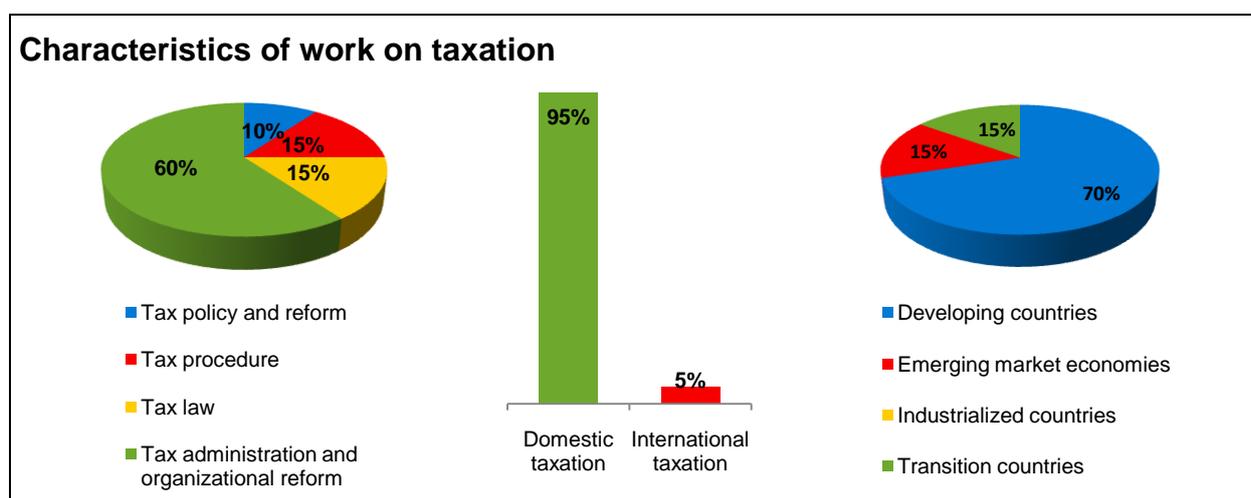
Fax: +49-228-2434-111

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

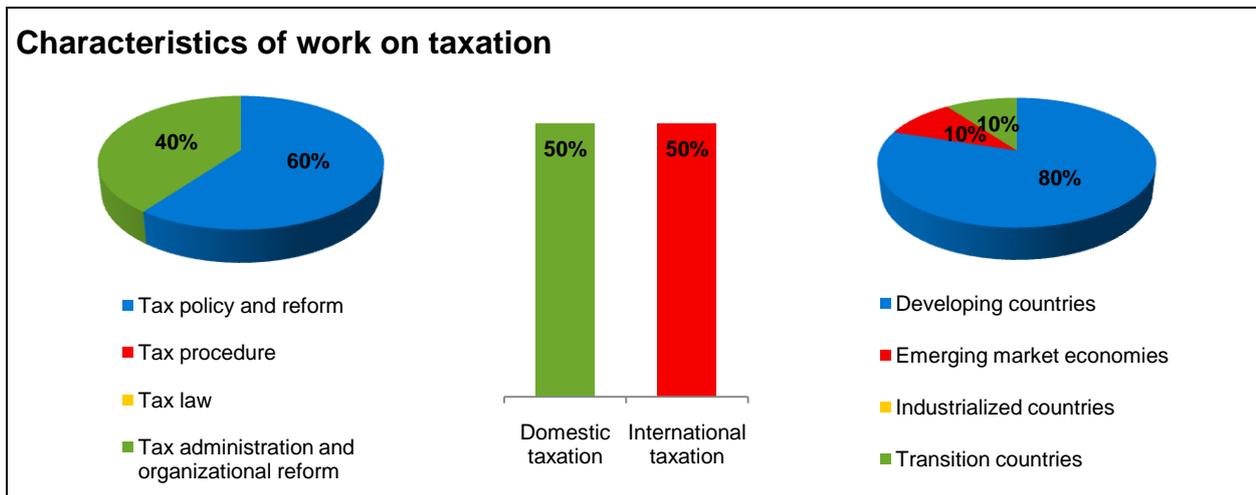
Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH

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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

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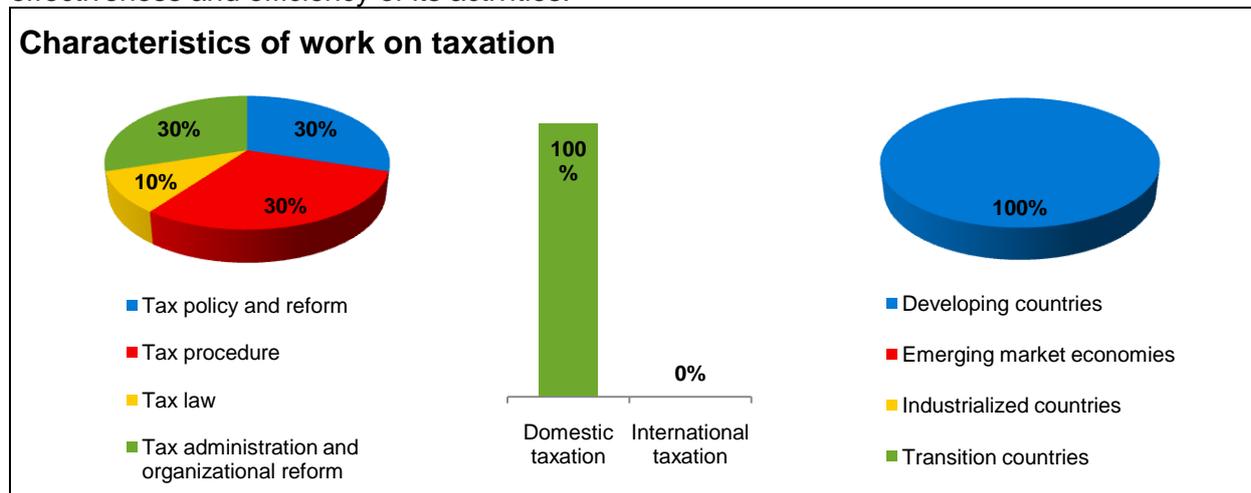
Fax: +49-228-4460-1766

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

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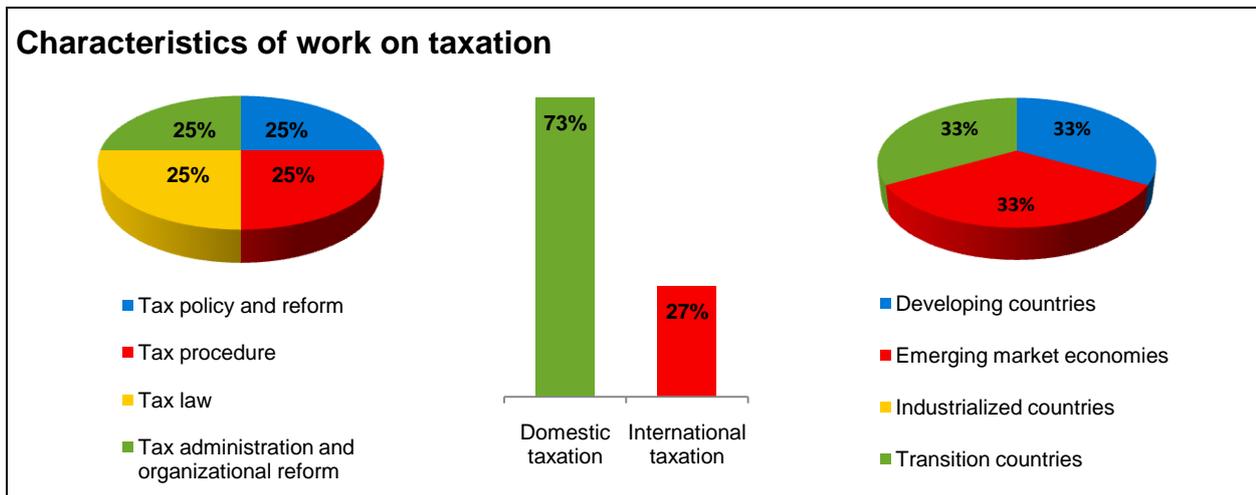
Fax: +49-69-74-31-33-63

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)

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 5-25, Nibancho, Chiyodaku
 Tokyo 102-8012, Japan

Phone: +81-3-5226-6660

Fax: n/a

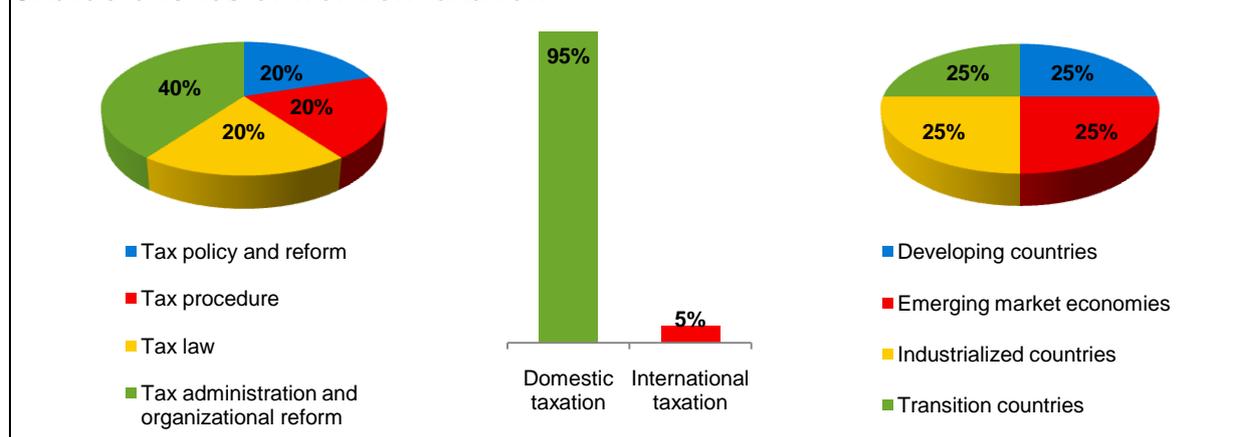
Email: n/a

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)

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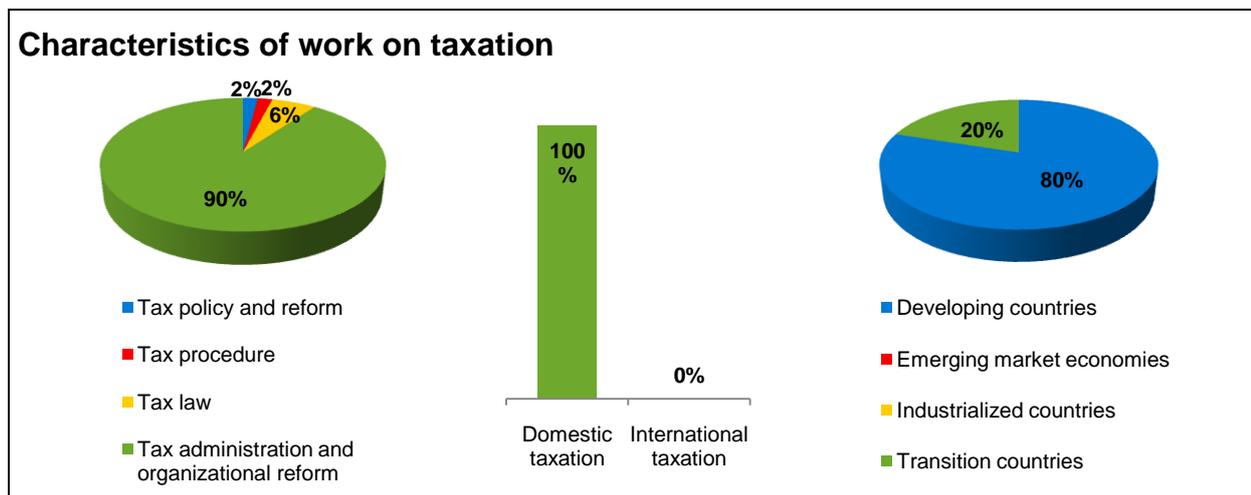
Fax: n/a

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)

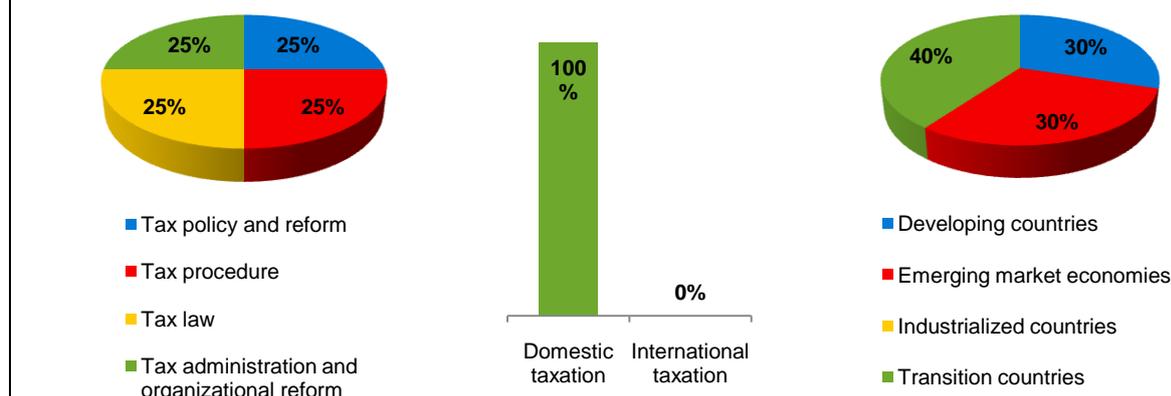
Valhallavägen 199
105 25 Stockholm, Sweden

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

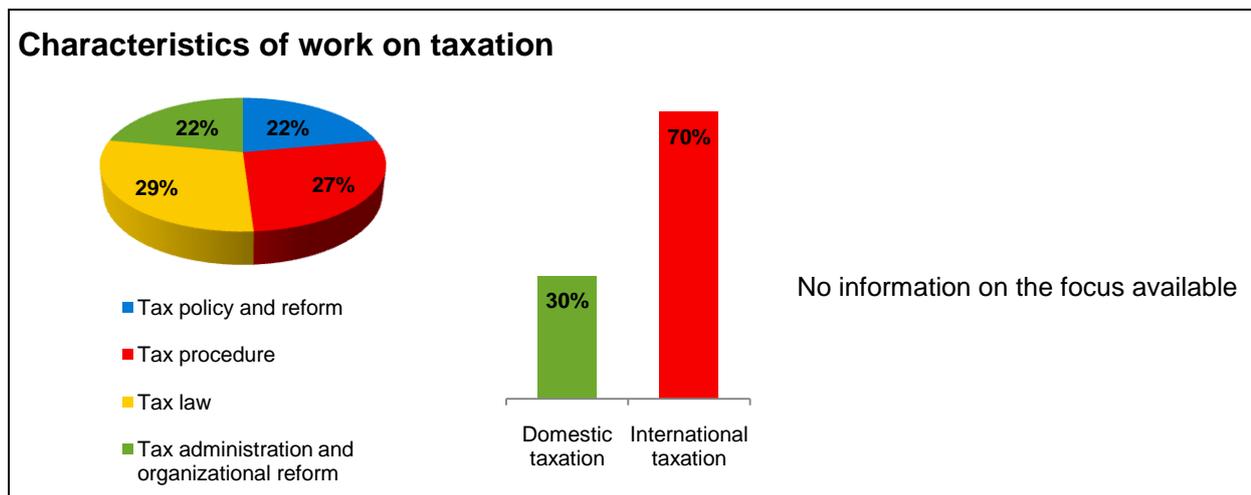
Fax: n/a

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

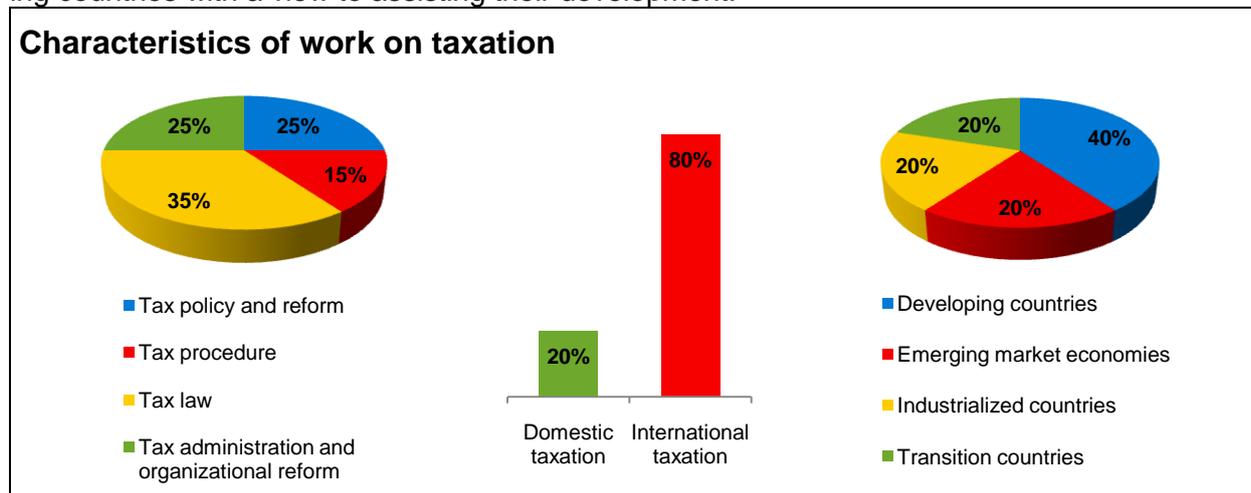
Fax: +33-1-45-24-85-00

Email: ctp.contact@oecd.org

Homepage: http://www.oecd.org/department/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

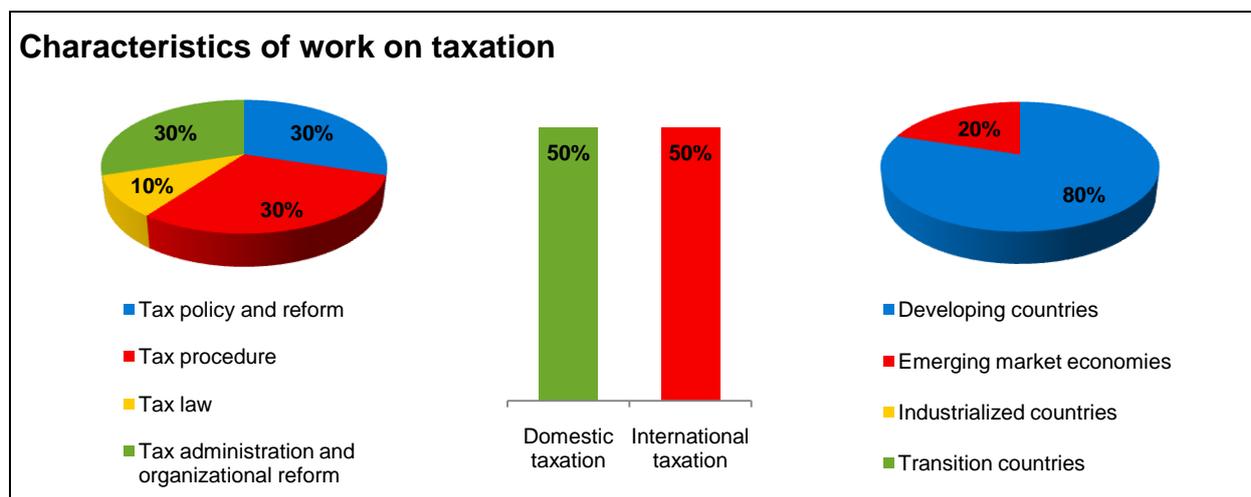
Email: taxffdoffice@un.org

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

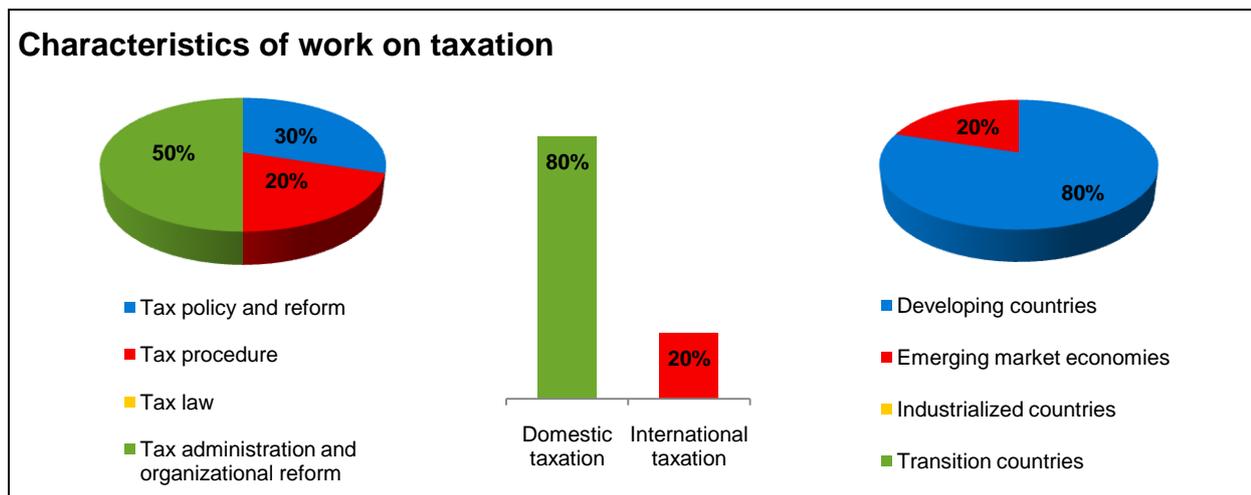
AfDB Temporary Relocation Agency (Tunis)
African Development Bank Group

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

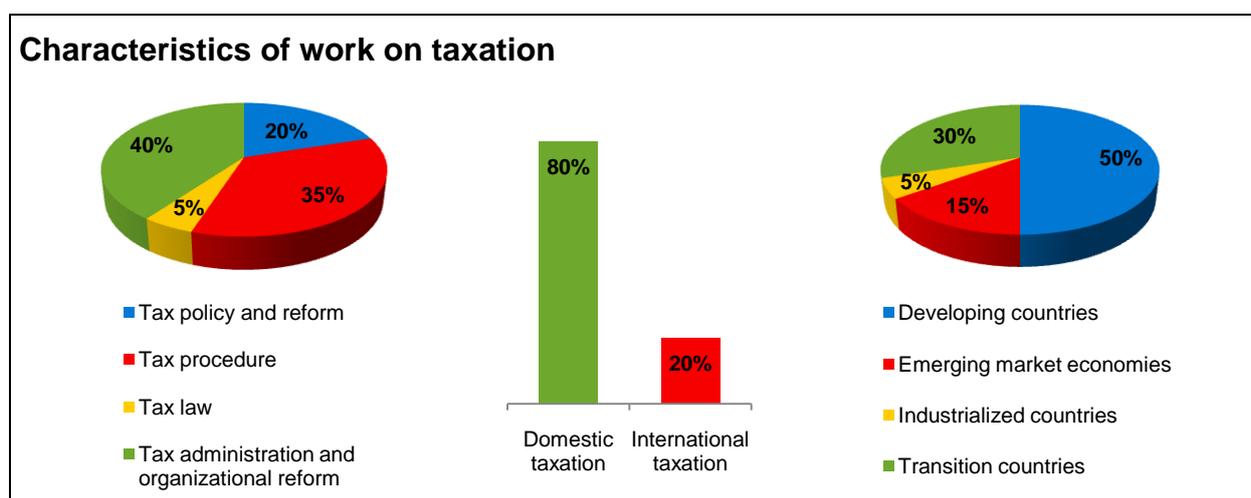
Fax: +632-636-2444

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

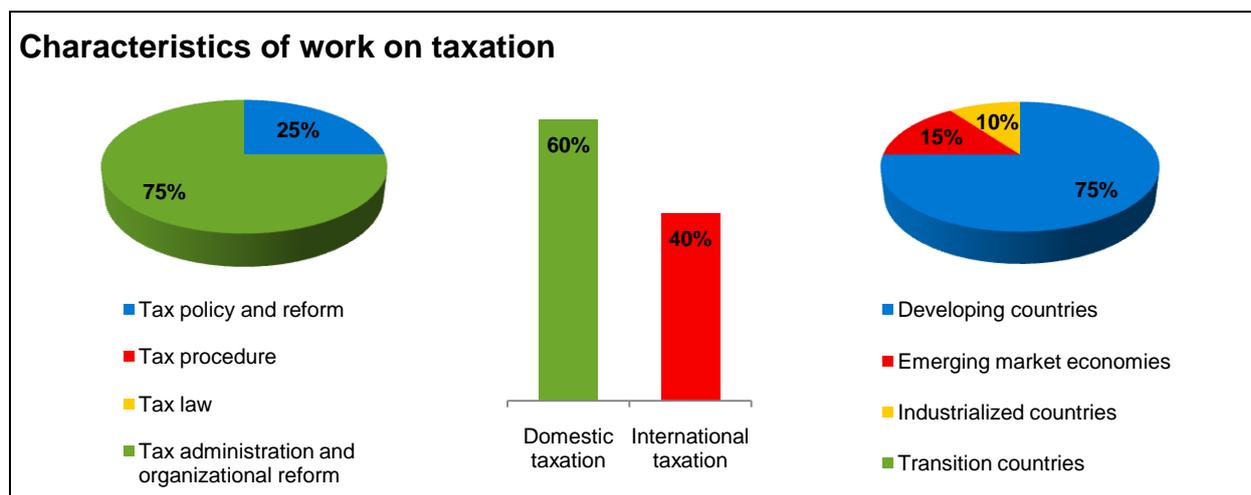
Email: publicaffairs@imf.org

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

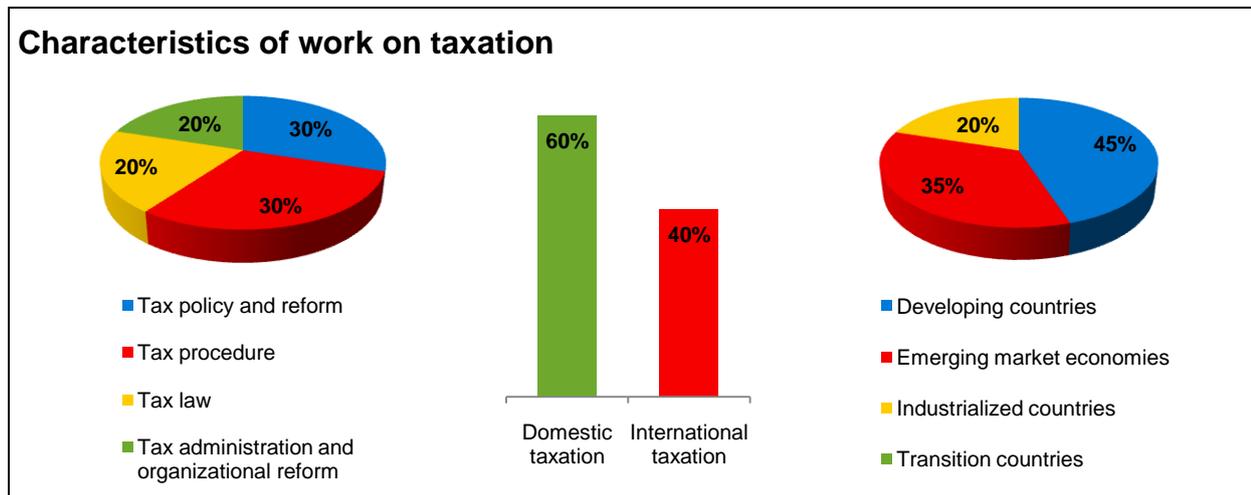
Fax: +44-20-7747-6225

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

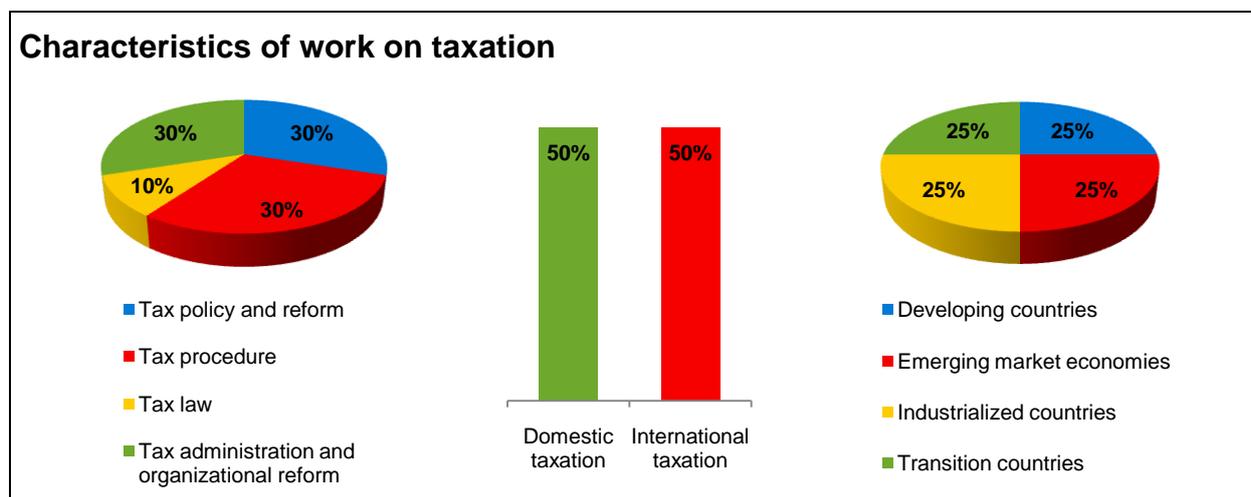
Fax: +507-2644926

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

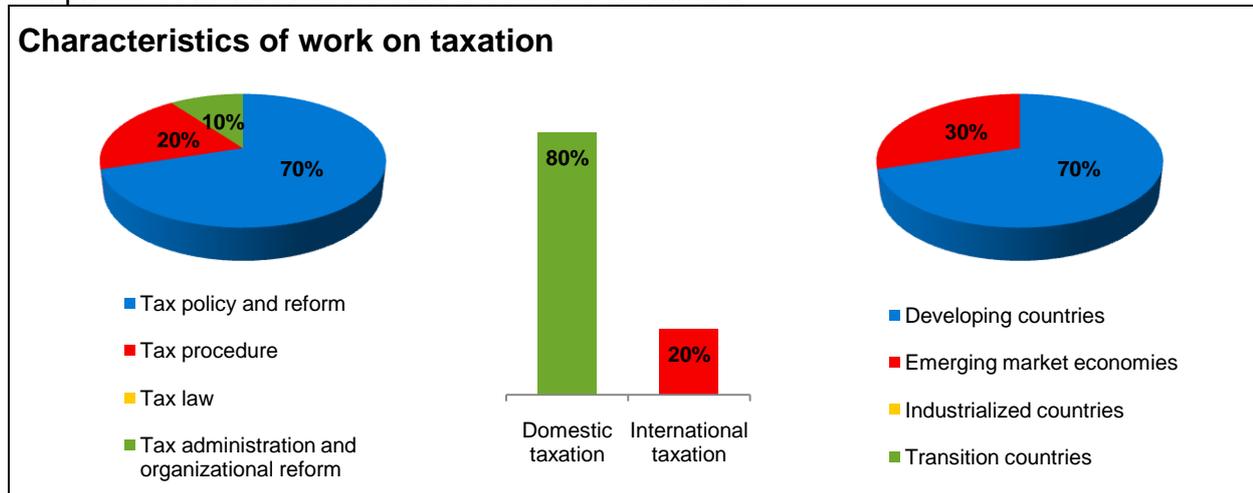
Fax: +361-341-5177

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

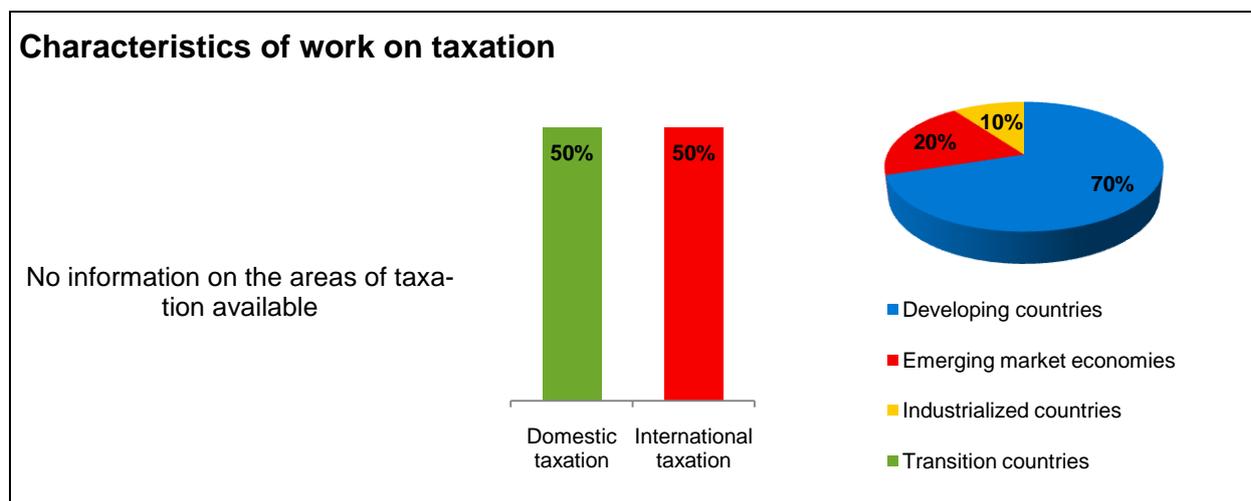
Homepage: <http://www.eclac.org/default.asp?idioma=IN>

V. Initiatives

Extractive Industries Transparency Initiative - EITI

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

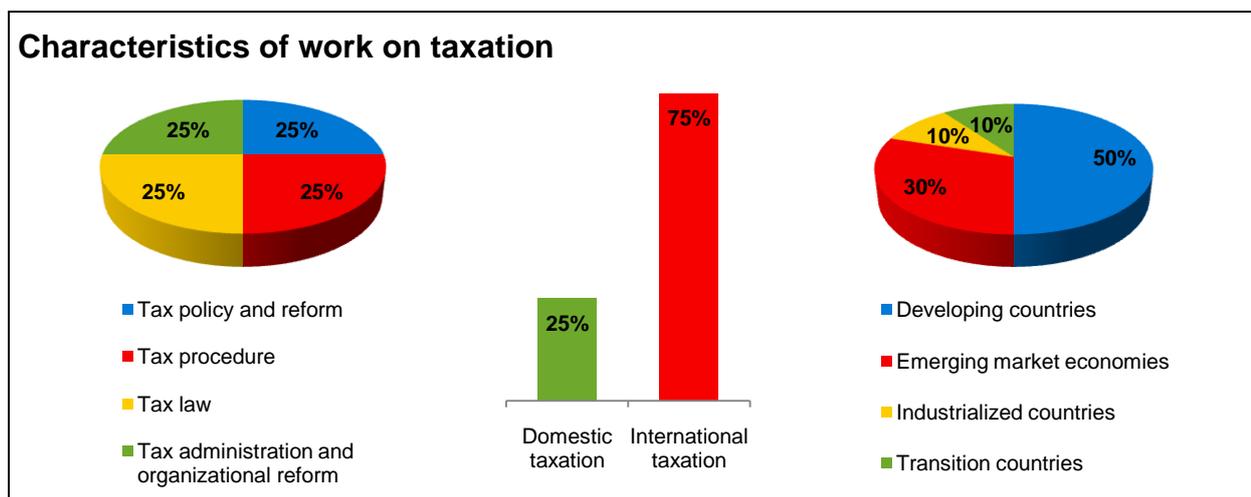
Fax: +47-2224-2115

Email: secretariat@eiti.org

Homepage: <http://eitransparency.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

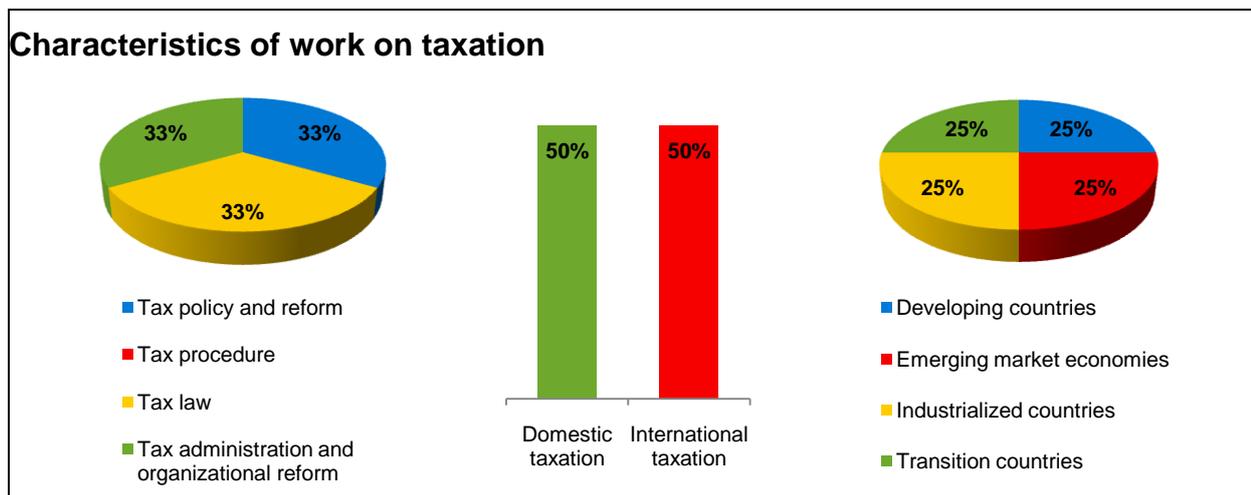
Email: itd@itdweb.org

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

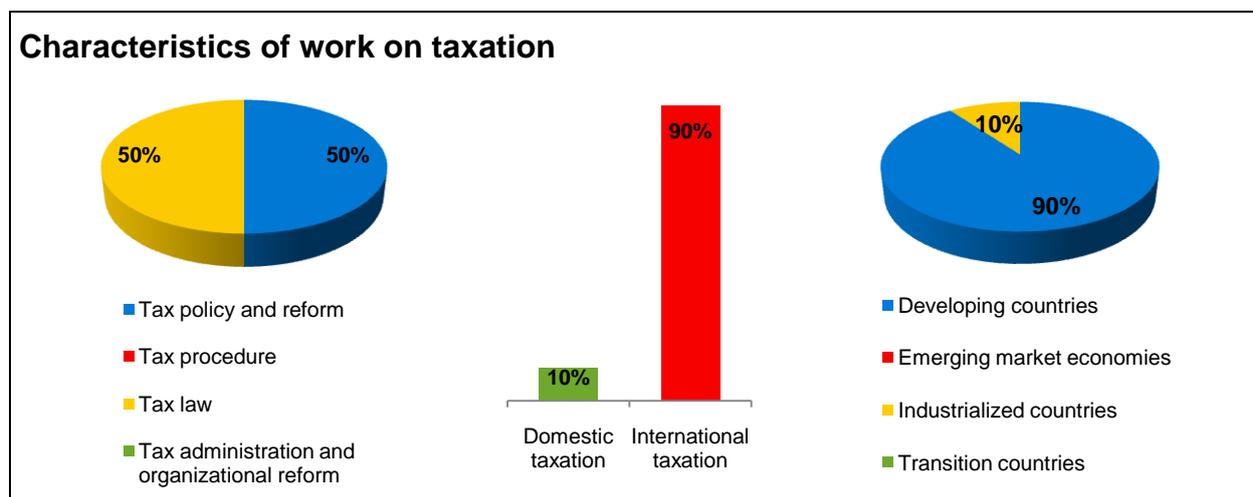
Email: info@financialtaskforce.org

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

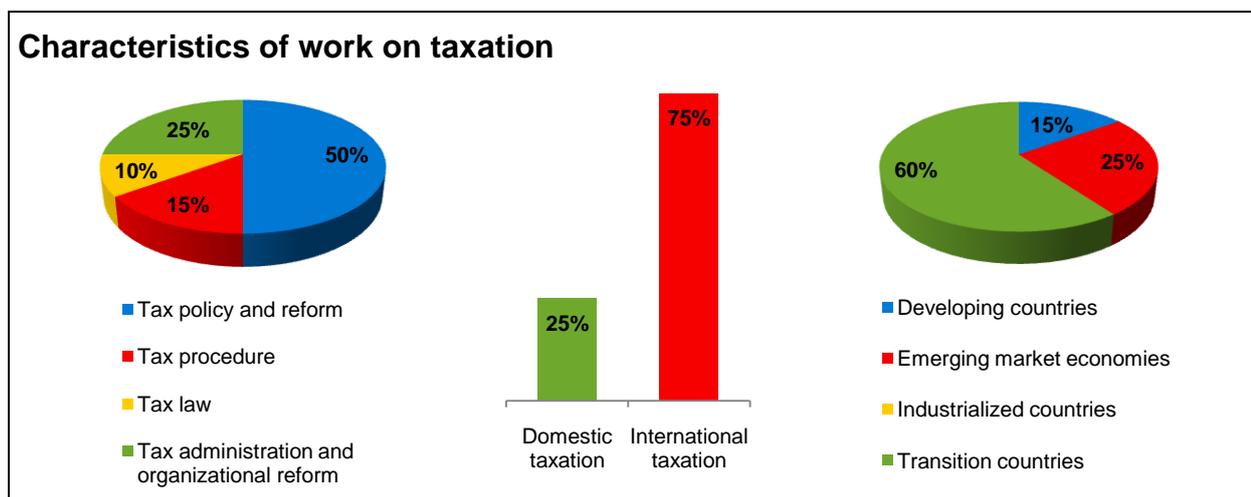
Fax: +49-228-963 8206

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

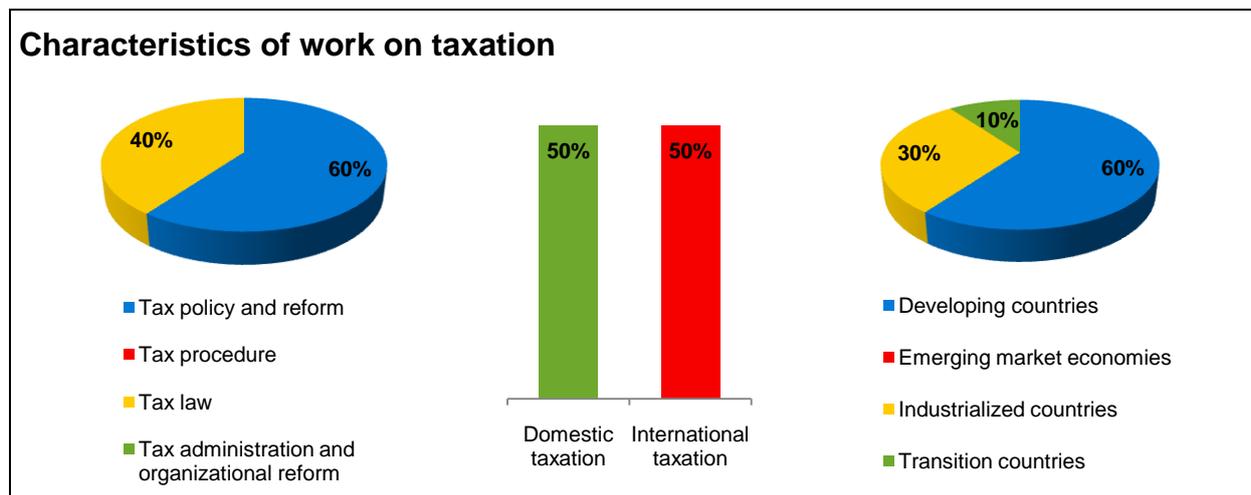
Fax: +1-202-530-7987

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

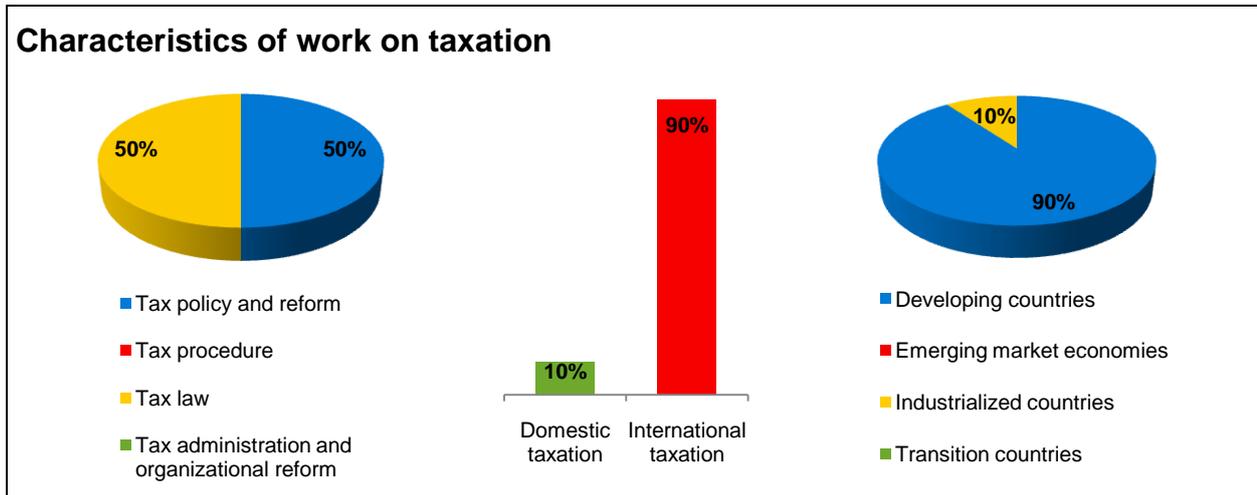
Fax: n/a

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

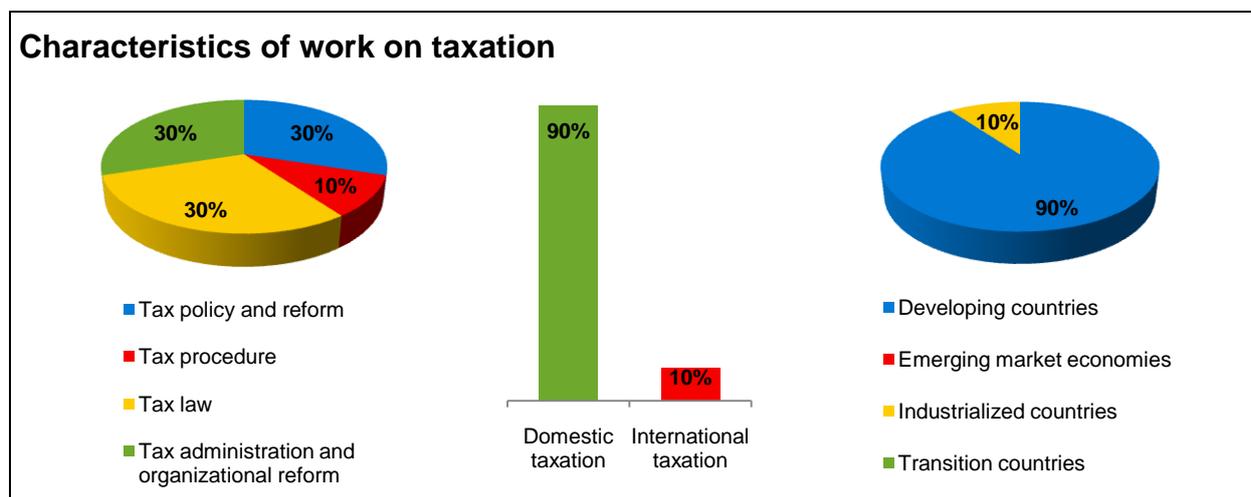
Postfach 4126
49084 Osnabrück, Germany

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

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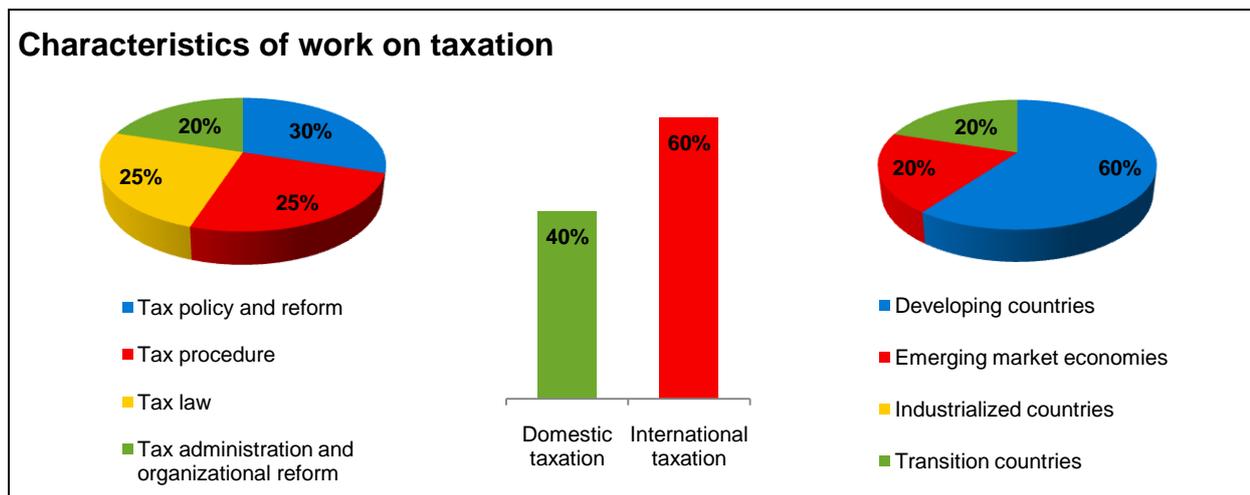
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Homepage: <http://www.ati.up.ac.za>

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

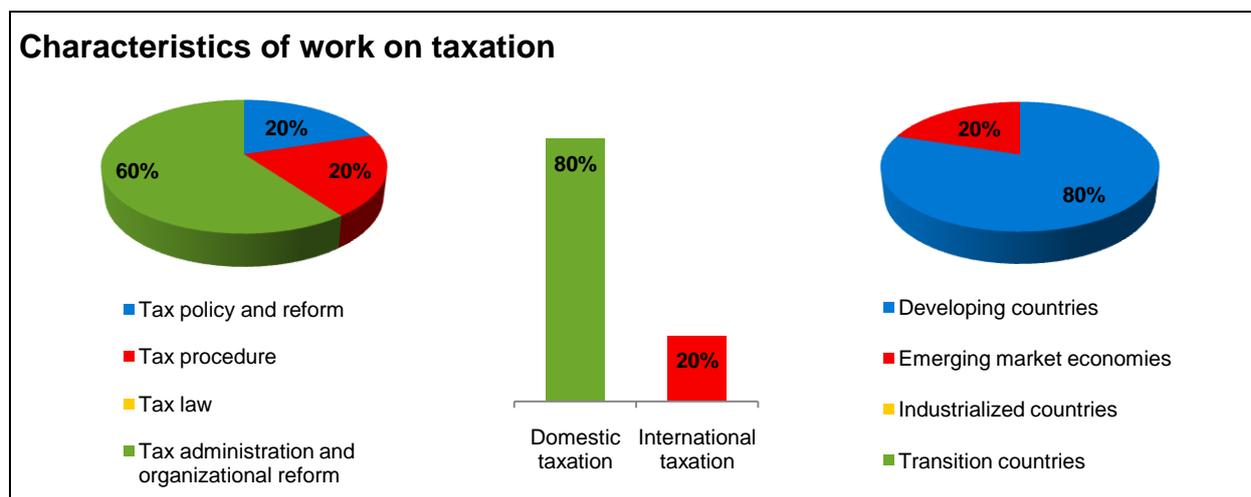
Center for Taxation and Public Governance (CTPG)

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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

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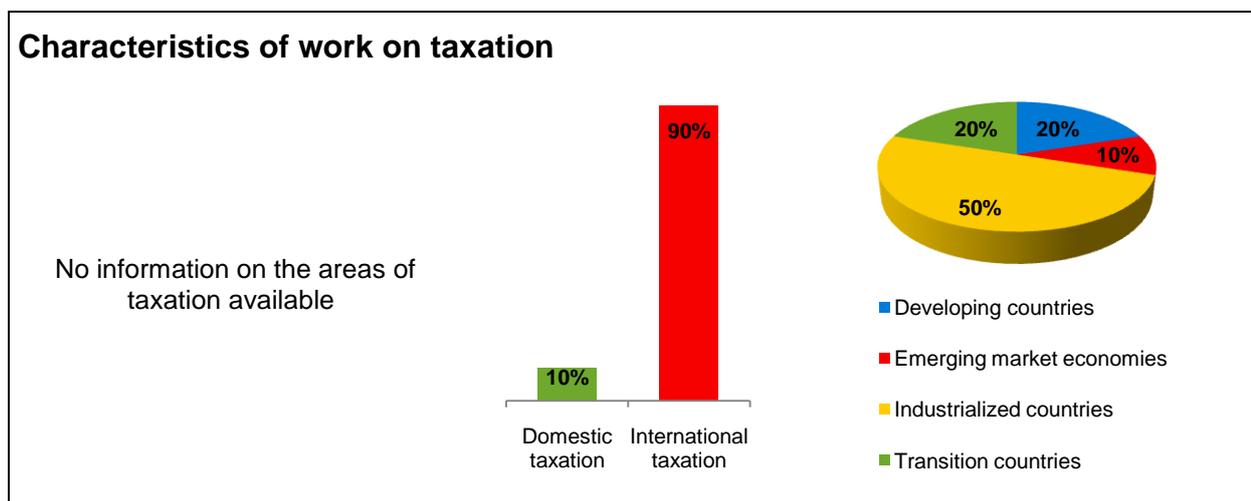
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General description

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.

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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.

international tax compact

initiative to strengthen international cooperation with developing countries to fight tax evasion and tax avoidance

