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UPDATE

on COVID-19

The Belt and Road Initiative Tax Administration Cooperation Mechanism

EDITOR'S NOTE:

At this critical moment in the world's fight against the OVID-19, the Special Edition of the BRITACOM Update on COVID-19 is issued, aiming to provide a platform for BRITACOM Council Members and Observers to exchange views and share experience in responding to the outbreak. Issue 4 is about reference documents developed by the OECD Forum on Tax Administration (FTA) to support tax administrations in their efforts to support their citizens during the COVID-19 pandemic.

(For more information, please visit: <http://www.oecd.org/tax/forum-on-tax-administration/>)

Here the editor would like to express the sincerest appreciation to FTA for the kind authorization and sustained efforts. Major infectious disease is the enemy of humanity . At such a critical moment, it's imperative for the international community to shore up confidence, act with unity and work together in a collective manner for response.

Later we will share more experience of tax administrations from other countries and regions with you. If you would like to make contributions to the Special Edition, please contact us via email britacom@163.com.

Tackling the Coronavirus: OECD Forum on Tax Administration Publishes Actions that Tax Administrations are Currently Taking to Support Taxpayers

The COVID-19 emergency will affect the lives of many people around the world and governments worldwide are taking multifaceted actions to support their citizens, businesses and the provision of vital public services. Among these actions are measures being taken by tax administrations to ease the burdens on taxpayers and to support businesses and individuals with cash flow problems, with difficulties in meeting tax reporting or payment obligations or otherwise facing hardship, while continuing to raise vital revenue to fund public services.

In the light of the worsening global impacts of COVID-19 on individual taxpayers, businesses and the wider economy, the OECD Forum on Tax Administration (FTA) has developed a number of reference documents to support tax administrations in their efforts to support their citizens during the COVID-19 pandemic:

A global reference document (Annex 1): which sets out actions that FTA tax administrations are currently taking to support taxpayers. These include measures to address cash-flow concerns, difficulties in meeting reporting and payment deadlines and communication initiatives. The intention of this document, which will be updated on a regular basis, is to assist administrations in the consideration and development of their domestic measures.

Flyer on taxpayer measures (Annex 2): 10 categories of measure that tax administrations may wish to consider adopting to ease taxpayers' tax burden and support businesses during this period.

Flyer on business continuity (Annex 3): A summary of strategies that can be adopted by tax administrations to ensure continuity of critical activities such as the capability to receive tax payments, process tax returns and provide remote assistance to taxpayers.

Other actions taken by the FTA to help tax administrations join-up as effectively as possible are to:

- Bring together officials virtually from across the global FTA membership to discuss measures to support individual taxpayers and businesses and to ensure continuity of tax administration operations both domestically and internationally.
- Launch a new discussion forum to support real-time communication on COVID-19 responses

on the Knowledge Sharing Platform. This allows all tax administrations globally, including developing country tax administrations and regional tax organisations, to share knowledge and experiences as well as providing a means to address the more detailed questions administrations will have.

- Work urgently together across the FTA on analysing and where possible addressing tax issues resulting from employees temporarily being stranded in different jurisdictions because of travel restrictions, self-isolation policies or other reasons connected to COVID-19.

"The primary goal of the OECD Forum on Tax Administration is to work collaboratively across its global membership to develop effective solutions to major tax administration issues," said Pascal Saint-Amans, Expert of the Advisory Board of the the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) and Director of the OECD Centre for Tax Policy and Administration. "The highest priority of the FTA at this critical time is to join-up tax administrations in their consideration of how to mitigate the consequences of COVID-19 on individual taxpayers, businesses and the wider economy."



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