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Responding to COVID-19: BRITACOM PERSPECTIVE

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Administration Responses to COVID-19

- OECD Forum on Tax Administration is supporting tax administrations globally in their responses to COVID-19 through:
 - Three reference documents on measures to support taxpayers, business continuity considerations and recovery planning;
 - Hosting virtual meetings bringing together those working on COVID-19 issues to exchange experiences; and
 - Supporting developing countries through providing materials, presentations and e-learning.



Tax Policy Responses to COVID-19

CTPA tracks tax and fiscal policy responses to COVID-19, and helps shape tax policy trajectories during and after the pandemic:

- The database on tax and fiscal policy measures in response to Covid covers over 100 countries and more than 800 measures, and is frequently updated – see www.oecd.org/tax/tax-policy/;
- The report “Tax and fiscal policy in response to the coronavirus crisis”, produced at the request of the G20 Presidency, was released on 15 April;
- Frequent consultations with country delegates to facilitate information sharing.



Tax treaties & the impact of COVID-19

- COVID-19 crisis is an extraordinary situation that has forced a significant number of people to work remotely or to physically perform their duties outside the country of employment
- Cross-border elements of these new circumstances raise concerns on the allocation of taxing rights under tax treaties rules

3 April 2020: the OECD Secretariat issued guidance, based on a careful analysis of the international tax treaty rules



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