



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The 3rd Belt and Road Initiative Tax Administration Cooperation Forum


—Enhancing Tax Administration Capacity Building in
the Post-pandemic Era

19-21 September 2022
Algiers Algeria



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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The support of the Italian Revenue Agency in capacity building programmes and the partnerships with IOs

Paolo Valerio Barbantini
Deputy Director General
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Entrate



「01」 Partnerships with IOs

「02」 The Italian experience

「03」 Positive spillover effects



CONTENT



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PART ONE

Partnerships with IOs



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The Italian Revenue Agency
support to capacity building
programmes



OECD/UN: Tax Inspector without borders (TIWB)
OECD (Global Forum): Fostering Tax Transparency



EU: Technical Assistance and Information Exchange
Instrument (TAIEX) and European Neighbourhood
Policy and Enlargement Negotiations (Twinings)



Initiatives developed by the
World Bank-International Finance Corporation

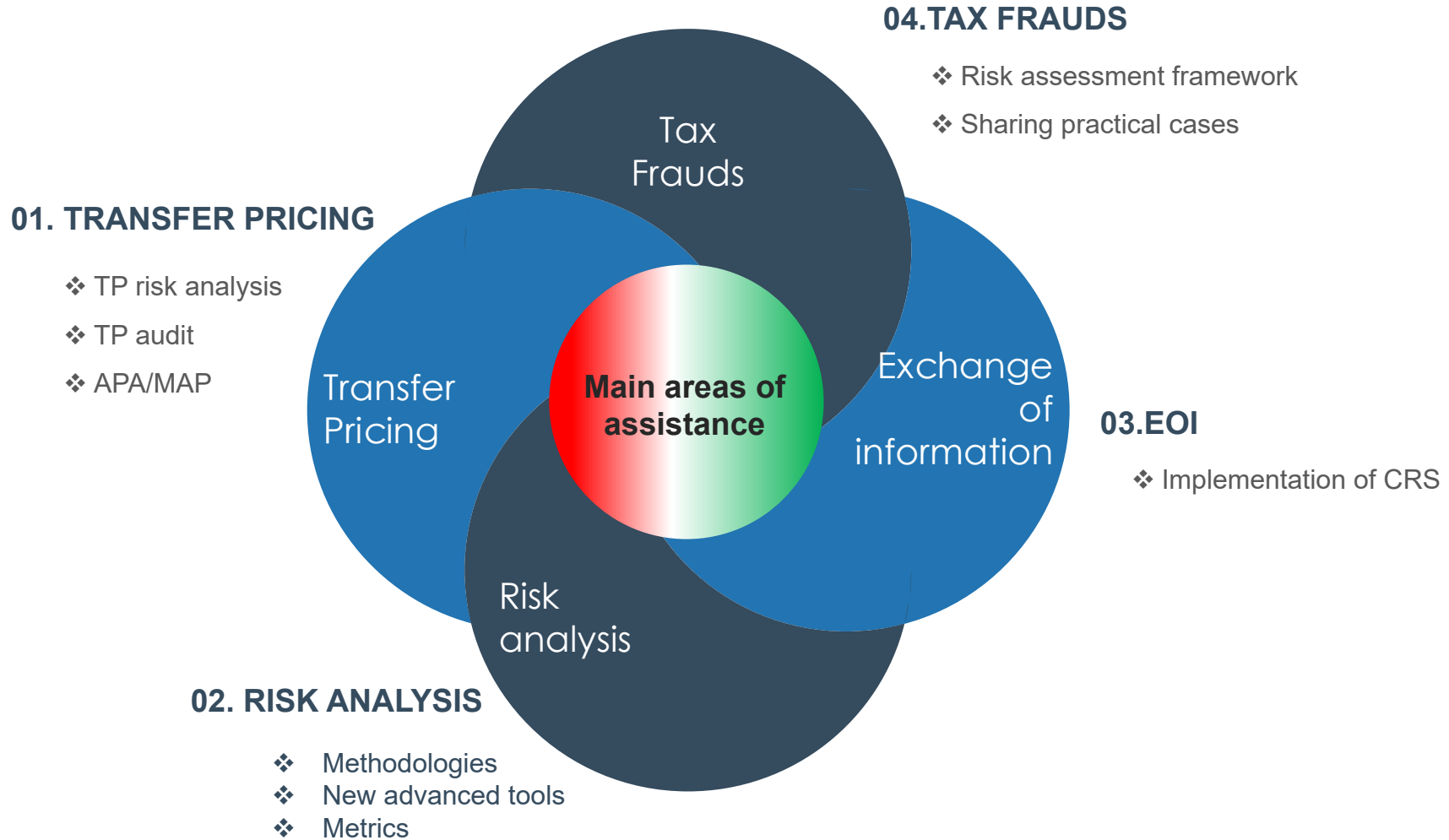


IOTA: recently launched
Technical Assistance programme



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PART TWO

The Italian Experience



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2011

- **Georgia....:** Transfer pricing and implementation of a Large Business practice (**WBG**)
- **Croatia....:** Theoretical and practical aspects of transfer pricing (**WBG**)
- **Thailand...:** Transfer Pricing and implementation of a Large Business practice (**WBG**)

2013

- **Thailand....:** Transfer Pricing and implementation of a Large Business practice (**WBG**)
- **Macedonia:** International Transport of Passengers and Taxation of Tour Operators (**EU/TAIEX**)

2014

- **Myanmar....:** Large Business practice and risk analysis functions (**WBG**)
- **Macedonia.:** E- Services, VAT and E-Invoices (**EU/TAIEX**)

2015

- **Albania.....:** Transfer pricing risk analysis and audits (**TIWB – OECD/UN**)

2019

- **Armenia..:** Tax crime investigation strategy within a risk assessment framework (**TIWB – OECD/UN**)
- **Albania....:** Exchange of information – Implementing CRS (**OECD/GF**)
- **Georgia....:** Advance Pricing Agreements (**UE/TAIEX**)

2022

- **Georgia....:** Advanced Pricing Agreement (**TIWB – OECD/UN**)
- **IOTA.....:** Support granted for IOTA TA programme



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Several study visits in order to improve international tax cooperation

MoU with STA (17 October 2019) aimed at promoting and enhancing communication and cooperation

During the pandemic, bilateral VDCs mainly on the Italian e-invoicing system and risk analysis

First on-site meeting after the pandemic: Kazakhstan (Risk Management System and Strategies) November 2021

Bilateral cooperation projects



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Upcoming projects



Scheduled on-site visits in Italy:

- ❑ Cadastral system, data analytics and risk analysis systems for audit purposes + overall data management from an IT perspective (October 2022)
- ❑ Risk analysis framework and use of data analytics (provisionally in November 2022)



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PART THREE

Positive spillover effects



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Sharing experiences

contributes to the development of a more efficient, stable and reliable tax system and to the reduction of the tax gap (DRM effect)



Effective removal of double taxation

increases taxpayers' confidence which stimulates the economic growth and investments



Better capacity

enhances compliance with international standards and leads to a more balanced international tax system



Strengthened cooperation

(i.e. bilateral/multilateral APAs, more effective and efficient EOI, MAPs, sharing practices, tackling cross-border tax evasion and frauds, ATP, etc.) improves relationships with partner tax administrations (network effect)



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THANKS FOR YOUR ATTENTION




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