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

Paolo Valerio Barbantini
Deputy Director General
Italian Revenue Agency –
Partnerships with IOs

The Italian experience

Positive spillover effects

CONTENT
PART ONE

Partnerships with IOs
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 (Twinnings)

Initiatives developed by the World Bank-International Finance Corporation

IOTA: recently launched Technical Assistance programme
01. TRANSFER PRICING
- TP risk analysis
- TP audit
- APA/MAP

02. RISK ANALYSIS
- Methodologies
- New advanced tools
- Metrics

03. EOI
- Implementation of CRS

04. TAX FRAUDS
- Risk assessment framework
- Sharing practical cases

Main areas of assistance

Tax Frauds

Exchange of information
• **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)

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• **Macedonia**: International Transport of Passengers and Taxation of Tour Operators (EU/TAIEX)

• **Myanmar**...: Large Business practice and risk analysis functions (WBG)

• **Macedonia**: E- Services, VAT and E-Invoices (EU/TAIEX)

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

• **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)

• **Georgia**...: Advanced Pricing Agreement (TIWB – OECD/UN)

• **IOTA**...: Support granted for IOTA TA programme
Several study visits in order to improve international tax 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.

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

Bilateral cooperation projects.
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)
PART THREE

Positive spillover effects
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).
THANKS FOR YOUR ATTENTION
The support of the Italian Revenue Agency in capacity building programmes and the partnerships with IOs

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