

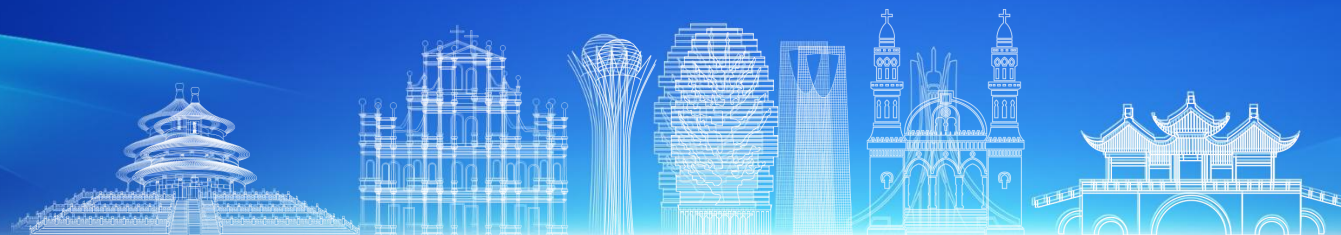
BRITAS' ROUNDTABLE

"一带一路"税务学院院际交流活动



# IBFD's experiences in capacity building

Li Kun and Prof Dr Victor van Kommer



# AGENDA

- 1. What is IBFD bringing to the Tax Authorities**
- 2. IBFD's areas of expertise**
- 3. IBFD track record in the world**
- 4. Lessons for the he Neutrality Principles**



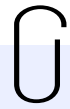
BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# What is IBFD bringing to tax authorities



# What are the areas of expertise IBFD is bringing to the world

## — OVERVIEW OF TOPICS —



### Tax Policy

- Concept of Taxation
- Tax and Public Finance
- Tax Reform Process
- Legal Aspects of Taxation
- Policy Evaluation
- Impact assessment of Pillar two: GMT



### International Taxation

- Principles of international taxation
- Permanent Establishment
- Beneficial ownership and transparency
- Pillar two: Global Minimum Tax
- Country implementation - MLI and beyond
- Recent tax developments



### Corporate taxation

- International tax structuring
- Mergers and acquisition
- Tax accounting, reporting and control
- Taxation of the digital economy
- Taxation of the extractive industry



### Transfer Pricing

- Fundamentals
- TP and substance
- TP and Intra-group financing
- TP and supply chain restructuring
- TP Masterclass



### Indirect Taxation

- EU VAT selected issues
- Global trade and customs
- Global VAT
- GCC VAT



### Tailored to Governments

- Interpretation and application of tax treaties
- Treaty negotiations
- Tax audit and investigation (anti-money laundering, use of offshore)
- BO and exchange of information
- BEPS assessment tool
- International taxation post BEPS
- Integrity
- Legal writing and drafting
- Train the trainer



**BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT**

# Geographical areas of IBFD's capacity building

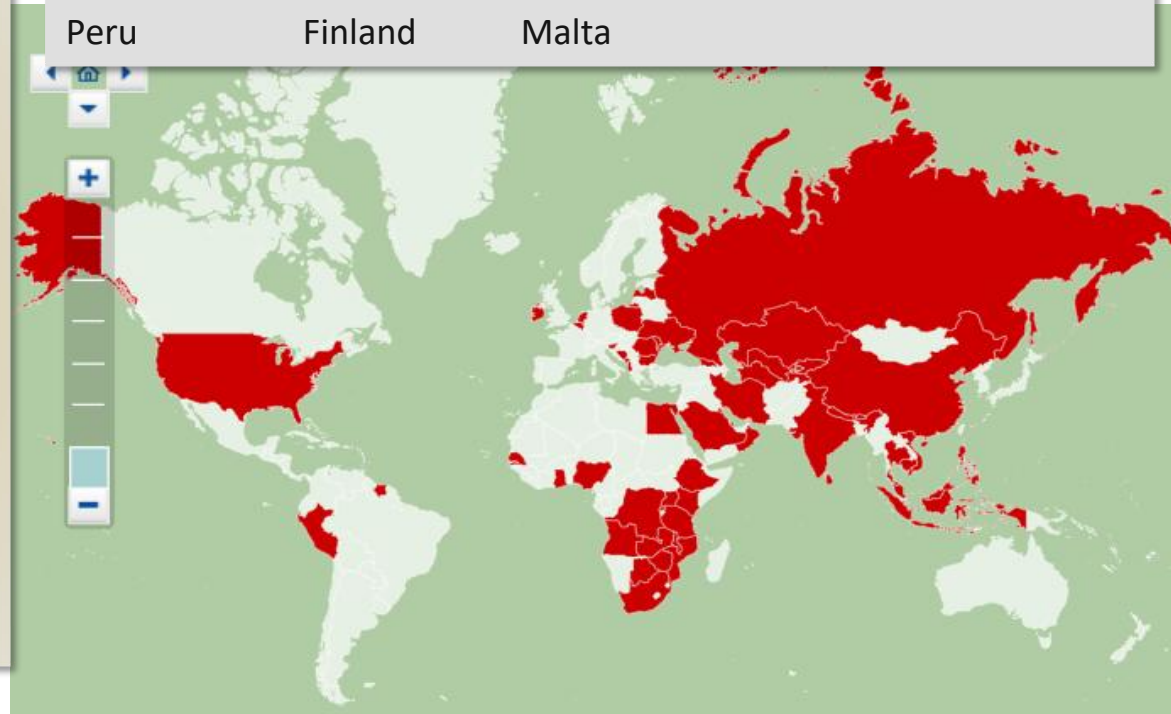
IBFD has built a strong reputation in tax and development during the last decades

## Africa & Middle East

- |          |                    |
|----------|--------------------|
| Angola   | Kenya              |
| Malawi   | Mozambique         |
| Benin    | Nigeria            |
| Botswana | Rwanda             |
| Cameroon | South Africa       |
| Egypt    | Uganda             |
| Tanzania | Zambia             |
| Ethiopia |                    |
| Ghana    |                    |
| Iran     | Qatar              |
| Kuwait   | Saudi Arabia       |
| Oman     | UAE (open courses) |

## North America, South America, and Europe

- |        |         |         |         |
|--------|---------|---------|---------|
| Canada | Albania | Georgia | Norway  |
| USA    | Cyprus  | Hungary | Poland  |
| Mexico | Estonia | Ireland | Romania |
| Peru   | Finland | Malta   |         |



## ASIA & PACIFIC

Bangladesh	Nepal
Bhutan	Pakistan
Brunei	Philippines
Cambodia	South Korea
China	Sri Lanka
Hong Kong, China	Thailand
India	Turkmenistan
Indonesia	Vietnam
Kazakhstan	
	*Papua New Guinea
Malaysia	Guinea
Maldives	*Tuvalu
Mongolia	*Samoa
Myanmar	* Solomon Islands
	* Timor-Leste



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# What are IBFD's lessons in capacity building

## What are the main condition for successful capacity building projects:

1. Ownership of capacity building projects by management in Tax Authorities
2. Projects based on needs analysis in the organization
3. Absorption capacity is primary condition (not too many projects)
4. Think according 'return on investment' (what is the ultimate goal of the project)
5. Professional project management is must (business case, deliverables, planning, resources, risks, costs, etc)
6. Donor coordination- to avoid duplication in projects
7. Closure of a project is with honest evaluation (lessons to be learned)



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**Thank You**

