

**STATEMENT OF OUTCOMES BY THE CHAIR
VIRTUAL MEETING OF THE
ADVISORY GROUP FOR CO-OPERATION WITH PARTNER ECONOMIES
15 September 2020**

Representatives from 40 countries and 5 international and regional organisations, as well as delegations from the OECD's Multilateral Tax Centres, met virtually on 15 September 2020 at the [meeting of the Advisory Group for Co-operation with Partner Economies \(AG\)](#), to discuss the [Global Relations Programme \(GRP\)](#) and the additional challenges and opportunities presented by COVID-19 pandemic.

The meeting took stock of a rapidly changing international tax landscape and the importance of supporting developing countries as they seek to strengthen their capacities in the area of international taxation, including by leveraging technology. It also addressed how tax administrations could best respond and recover from COVID-19. The participants in the meeting shared their experiences of the GRP – [face-to-face training](#), [e-learning](#), [blended learning](#) and [virtual classes](#) – and discussed the benefits to and impact on their administrations.

Bob Hamilton, Commissioner of the Canada Revenue Agency (CRA), in his key note address at the opening said:

“Through our recent challenges, the GRP’s experience is one of many showing the importance of the use of technology to break down barriers, bridge distances, as well as support and even improve our operations. Initiatives like the OECD’s GRP help to meet the increasing demand for international development assistance. The impact of the global pandemic on all, including in developing countries, will most certainly underscore the importance of technical support offerings going forward.”

In this context, the key outcomes of the meeting were:

1. Introducing the 4 Pillars of the Global Relations Programme:

- **Face-to-Face events:** Participants welcomed that physical training events at the Multilateral Tax Centres (MTCs) would continue to be a regular feature of the GRP and acknowledged the constraints placed on the MTC’s during COVID-19. There was general agreement among participants that some of the topics would be best addressed in a [face-to-face format](#) and that these events should resume as soon as feasible.
- **Blended learning:** Participants acknowledged that on-line courses followed by attendance at face-to-face events or virtual events could bring about a range of benefits and it was agreed that this should be a regular feature of the GRP aiming to deliver most events in a [blended learning format](#) in the near future.
- **E-learning:** Participants welcomed the expansion of the [e-learning modules](#) on the [Knowledge Sharing Platform \(KSP\)](#) since 2019, with 18 modules and over 15 000 users today. Some e-learning modules are available in multiple languages (English, French, Spanish and Chinese).
- **Virtual events:** Participants acknowledged the immediate transition of the GRP to a fully functional virtual environment since the onset of COVID-19, with over 20 virtual classes delivered to more than 6 000 participants since March 2020. There was general agreement that [virtual classes](#) should

become a permanent feature of the GRP, without abandoning face-to-face events that allow for better coverage of more advanced topics, including through practical case studies.

2. Knowledge Sharing Platform (KSP):

Participants recognised the role of the [Knowledge Sharing Platform \(KSP\)](#), supporting the GRP's initiatives by leveraging technology to improve the skills of tax officials worldwide. Participants acknowledged the continued commitment and contribution of the Canada Revenue Agency (CRA) in its continued efforts to enhance the KSP's capability, which strengthen the GRP's offering.

3. Promoting partnerships and stakeholder engagement:

- Participants acknowledged the expansion of co-operation with Regional Tax Organisations – i.e. the African Tax Administration Forum (ATAF), Commonwealth Association of Tax Administrators (CATA), *Centro Interamericano de Administraciones Tributarias* (CIAT), Cercle de Reflexion et d'Echange des Dirigeants des Administrations Fiscales (CREDAF), Pacific Islands Tax Administrators Association (PITAA) and Study Group on Asian Tax Administration and Research (SGATAR) – and highlighted the critical importance of this collaboration.
- The meeting welcomed the commitment by the [Platform for Collaboration on Tax \(PCT\)](#) – composed of the International Monetary Fund (IMF), OECD, United Nations (UN) and World Bank Group (WBG) – on the [development of toolkits](#), including the [development of e-learning modules](#) and the delivery of joint events under the GRP.
- The meeting acknowledged the partnerships of the GRP with the Asian Development Bank (ADB), Asia-Pacific Economic Cooperation (APEC), Inter-American Development Bank (IADB), Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), World Customs Organization (WCO), and the expansion of South-South cooperation through the pool of experts available to the OECD.

The Way Forward

Looking ahead, the meeting acknowledged the positive use of technology during the COVID-19 pandemic and its future value. The meeting agreed on the value of all four pillars of the GRP, face-to-face events, blended learning, e-learning and virtual events. The importance of strengthening the linkages with other capacity-building work, including through greater cooperation with partners was noted. Participants recommended the development of new e-learning modules, including on digitalisation and the Multilateral Instrument (MLI). They also acknowledged the need to provide equal opportunity to women in the participation in training and other capacity building activities, noting the 2020 statistics on e-learning show an already larger percentage of women taking the e-learning modules. The meeting highlighted the importance of increasing South-South cooperation in delivering training events.

The GRP will continue to provide an effective delivery network to support the implementation of international tax standards through its six MTCs, bilateral and regional events, and the mobilisation of over 120 experts annually, backed by donors. The meeting supported work on the survey on business engagement with tax authorities, including through strengthened cooperation at regional levels, and recognised the challenges of 'the tax official of the future' that should be addressed through the training offered under the GRP. The Advisory Group agreed that there would need to be flexibility in delivering the GRP from 2021, taking into consideration the COVID-19 implications. The Advisory Group acknowledged the voluntary contributions of key donors in addition to the in-kind contributions of the MTCs and the experts provided by the OECD members and some other countries.