

OECD SECRETARY-GENERAL TAX REPORT TO G20 FINANCE MINISTERS AND CENTRAL BANK GOVERNORS

G20 South Africa, July 2025



G20 

OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors

G20 South Africa, July 2025

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Introduction

Ahead of the third G20 Finance Ministers' and Central Bank Governors' meeting under the South African G20 Presidency, I am pleased to report to you on key tax developments since my last report in February 2025.¹

The G20/OECD Inclusive Framework on BEPS (Inclusive Framework) held its 17th annual plenary meeting 7-10 April, kindly hosted by South Africa in Cape Town, with nearly 450 delegates participating. This meeting was pivotal for the Inclusive Framework, with fruitful discussions on continuing and implementing existing work while also looking to the future. For example, the Inclusive Framework agreed to reduce the burden for countries in complying with the BEPS minimum standards, and to take on two new workstreams involving tax issues arising from global mobility, as well as examining the interaction between tax policy, inequality and growth, using a phased, evidence-based approach for both. The Inclusive Framework also agreed to continue discussions on the Two-Pillar Solution, recognising the critical importance of securing certainty and stability in the international tax system.

As part of this report, I am providing an OECD stocktake, in consultation with the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum), on the progress of the tax transparency standards since the inception of the G20 (Annex A). Work is also proceeding on a number of other deliverables requested by the South African presidency, including a stocktake report involving a review of progress on BEPS after 10 years implementation, and plans for simplification measures.

The OECD continues to mainstream our development work, having hosted another successful two-day annual stakeholder programme on tax and development with over 2 000 online attendees exploring the breadth of work being undertaken to support developing countries. The OECD also launched two toolkits that are designed to support developing countries in addressing the tax policy and tax administration challenges associated with the extractive sector, looking at ring-fencing mining income and the transfer pricing challenges associated with pricing copper.

In providing our members with various tax policy tools to bolster domestic efforts, the OECD continues to publish important reference materials, including regional versions of our *Revenue Statistics*, as well as working papers on taxing capital gains, the role for corporate income tax in shaping investment decisions related to countries' greenhouse gas emission reduction objectives, and the global allocation of large multinational enterprises' business functions.

Finally, the ongoing implementation of tax transparency standards by the Global Forum continues to deliver strong results for its members, including the addition of new members joining and further commitments made to the standards on reporting of crypto-assets, with 69 jurisdictions now committing to begin exchanging information in 2027 and 2028. Recent annual regional initiative meetings for Latin America and Asia members of the Global Forum have highlighted major progress in international tax co-operation – across 17 Asian jurisdictions, EUR 1.9 billion in additional annual revenues were identified in 2024 alone, and for the 15 Latin American members, EUR 491 million in additional revenue was identified via automatic exchange of financial account information and related voluntary disclosure programmes in 2024.

¹ OECD (2025), *OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors (G20 South Africa, February 2025)*, OECD Publishing, Paris, <https://doi.org/10.1787/97afc9f7-en>.

Support for G20 Initiatives

The OECD is pleased to contribute its expertise on tax and fiscal policy matters in support of the longstanding G20 agenda on international taxation by providing data-driven, evidence-based policy research, as well as deliver on specific requests set out by the South African presidency.

The G20 has over successive presidencies encouraged the Inclusive Framework to pursue work on tax and inequality. In April, the Inclusive Framework agreed to consider the interaction of tax policy, inequality, and growth, using an evidence-based, phased approach. By relying on data and economic analysis, and by facilitating sharing experiences on domestic policy tools, this work will provide research to inform future discussions of the Inclusive Framework. Details of the initial work underway is included in this report.

Following the invitation by the South African presidency, the Inclusive Framework also agreed at the April Plenary to undertake a broad-based stocktake on the progress and impact of base erosion and profit shifting over the past 15 years, with a view to identify opportunities to optimise resource allocation and co-operation between international organisations to ensure cost-effective and efficient outcomes. At the April Plenary, the Inclusive Framework held a *Special Event: Ten Years On - Taking Stock of BEPS* to present an overview of the Secretariat's preliminary findings on the impact of the BEPS Project, including better alignment between profits and substance, a declining sensitivity to tax rates in locating business, and stabilising statutory corporate income tax rates. The Inclusive Framework agreed on the importance of evaluating the progress to date and delivering a report to the G20, using an evidence-based approach that shows the economic impact of the BEPS Actions. The Secretariat is developing a draft report in consultation with members and other international organisations, including the Platform for Collaboration on Tax. The report will be delivered to you in time for your meeting in October.

The South African G20 Presidency requested that the OECD prepare a stocktake, in consultation with the Global Forum, on progress achieved during G20 leadership on tax transparency initiatives. That report, included in Annex A, details the significant transformation which has occurred over the past 15 years in response to the strong support of the G20 to introduce effective forms of information exchange, covering both on request and automatic, and deal with emerging threats to the transparency agenda. Key developments include: nearly 32 000 requests for information made by tax authorities in 2024 (with 9% of incoming requests based on CRS data); nearly 90% of jurisdictions have “Compliant” or “Largely Compliant” ratings for EOIR, and 95% of jurisdictions have “In Place” or “In Place But Needs Improvement” legal frameworks for CRS; and academic literature estimates that the offshore tax gap has dropped by nearly 70% over the past ten years (with offshore bank deposits having fallen by USD 410 billion – 24%). The work continues on supporting jurisdictions in their implementation efforts and providing capacity-building support.

The OECD is also proceeding with plans to find simplifications and concrete proposals to foster tax certainty and reduce compliance costs for both taxpayers and tax administrations. We will help in identifying ways to simplify international tax rules to make them easier to implement, particularly for developing countries, while also promoting and improving tax certainty to reduce compliance costs for taxpayers and tax administrations and foster growth and cross-border investments. A report on these efforts will be shared in advance of the October meeting.

Finally, the OECD is preparing a report on potential scoping for an international framework to promote additional implementation of automatic exchange of readily available information regarding real estate, and working with interested countries to assess the feasibility of further enhancing tax transparency on real estate by providing tax administrations cross-border access to information in ownership registers. The final report will be delivered in advance of the October meeting.

Inclusive Framework Plenary Meeting

With nearly 450 delegates from 135 countries and jurisdictions and 11 international and regional organisations participating in the Plenary meeting, this was a critical opportunity to set the future agenda of the Inclusive Framework.

Key outcomes² were agreed by consensus among all members, including on:

- The critical importance of securing certainty and stability in the international tax system, in particular with respect to the implementation of Pillar Two and the ongoing Pillar One negotiations;
- Agreement to explore new areas of common interest using a phased evidence-based approach, including global mobility and the interaction between tax, inequality and growth;
- Continuing to improve the Inclusive Framework's processes and governance to enhance its effectiveness and inclusivity, including considering the use of different working methods (such as informal presentations, sharing of advice and best practice, breakout groups) to allow it to consider topical issues as they arise, as well as process improvements that would improve and maximise the effective and efficient inclusion of all delegates.

In addition, the agenda offered an opportunity for Inclusive Framework members to take stock of the BEPS work to date over nearly 10 years following delivery of the original BEPS Action Plan. Delegates heard from expert panels sharing research on the BEPS outcomes and held breakout groups allowing them to share their own experiences. Members agreed to deliver an Inclusive Framework stocktake report to the South African G20 presidency in October.

A separate segment of the Plenary agenda allowed delegates to focus on domestic resource mobilisation (DRM) issues, including a series of capacity-building workshops on DRM. This segment also featured discussions on simplifications that could be made to improve the access and simplicity of the international tax rules for developing countries and businesses, and from the PCT partners (the United Nations, the World Bank, IMF, OECD) on joint efforts to improve domestic resource mobilisation with a focus on capacity building.

² <https://www.oecd.org/en/about/news/announcements/2025/04/inclusive-framework-concludes-successful-meeting-in-south-africa.html>



Two-Pillar International Tax Package

Pillar One

Amount A

In order to improve tax certainty, avoid double taxation, and protect tax bases, Amount A introduces a system for a co-ordinated allocation of taxing rights to market jurisdictions with respect to a defined portion of the residual profits of the largest and most profitable multinational enterprises (MNEs). It is designed to be a sustainable, co-ordinated reform of the international tax system that responds to the tax challenges arising from the digitalisation of the economy, reinforces stability and certainty for taxpayers, and provides for the withdrawal and standstill of Digital Services Taxes (DSTs) and Relevant Similar Measures (RSM) with respect to all companies.

Recognising that the ongoing Pillar One negotiations are aimed at securing further certainty and stability in the international tax system, Inclusive Framework members agreed in April to continue discussions in furtherance of these objectives.

Amount B

Amount B enhances tax certainty by defining a simplified and streamlined transfer pricing approach that applies to a broad scope of baseline marketing and distribution activities, which was incorporated in the OECD Transfer Pricing Guidelines³ as an elective framework.

Building on the guidance released throughout 2024, the Inclusive Framework published a consolidated Amount B report in 2025. This report compiles all relevant guidance and publications, providing a comprehensive resource for both tax administrations and taxpayers.

Members of the Inclusive Framework continue to take steps toward the implementation of Amount B, with several countries already implementing Amount B in 2025.

Pillar Two – Supporting implementation through additional guidance

Pillar Two is comprised of two complementary components: the subject-to-tax rule⁴ and the global minimum tax (Global Anti-Base Erosion (GloBE) Rules)⁵.

Subject to tax rule (STTR)

The STTR allows jurisdictions to “tax back” where defined categories of income are subject to nominal tax rates below the STTR minimum rate of 9%, and domestic taxing rights over that income have been ceded under a treaty. The STTR forms part of the Pillar Two package of rules aimed at ensuring global minimum taxation of multinational enterprises and complements and takes priority over other rules agreed in that package.

More than 70 developing country members of the Inclusive Framework are eligible to request inclusion of the STTR in their agreements with other members of the Inclusive Framework in accordance with the commitment on the STTR, either through the bilateral amendments to tax agreements or the new multilateral treaty (STTR MLI).

The Inclusive Framework is continuing to support the implementation of the commitment on the STTR and is in the process of updating the documentation package, a tool that keeps track of the agreements that could be the object of a request to include the STTR.

Global Minimum Tax (GloBE Rules)

The global minimum tax was agreed as part of the October 2021 agreement on the Two-Pillar Solution, and has the status of a common approach, which means that countries are not required to implement the framework but must accept the outcomes for those jurisdictions which do. The global minimum tax aims to mitigate investment distortions and protect domestic tax bases, while improving certainty and stability for large cross-border businesses.

To date, more than 55 jurisdictions have already implemented or are planning to implement the GloBE Rules or a Qualified Domestic Minimum Top-up Tax with effect from January 2024 or 2025. Additionally, more than 10 jurisdictions have taken concrete steps towards implementation of these rules. I reported to you in February that the Inclusive Framework had released a central record of legislation

³ OECD (2022), *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022*, OECD Publishing, Paris, <https://doi.org/10.1787/0e655865-en>.

⁴ For more information on the STTR, see: <https://www.oecd.org/en/topics/subject-to-tax-rule.html>

⁵ For further details on the GloBE Rules, see: <https://www.oecd.org/en/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html>

which has secured qualified status under the transitional qualification mechanism. Since then, this central record has been updated and now includes 29 Qualified Income Inclusion Rules and 30 Qualified Domestic Minimum Top-up Taxes (as of 31 March 2025).⁶ The central record will continue to be updated on a regular basis and in a timely manner, to include additional minimum tax legislation that has completed the fast-track process agreed under the transitional qualification mechanism. The qualified status will then be confirmed and monitored through a full legislative review and an ongoing monitoring process which is currently under development.

During the April meeting of the Inclusive Framework, the US delegation shared with other delegates the specific concerns underlying the January 2025 White House Memorandum regarding the global minimum tax. Recalling that the US was the first country to introduce a global minimum tax as part of its 2017 tax reform, which became the impetus for the Pillar Two global minimum tax, the US reaffirmed its support for global minimum taxation as an effective tool for addressing BEPS risks, but sought to engage with members to address concerns and avoid subjecting US multinationals to two systems.

At the plenary meeting, delegates recognised the critical importance of securing certainty and stability in the international tax system. The introduction of a proposal for a retaliatory tax in US draft legislation (referred to as section 899) posed a significant threat to the continued viability of the Pillar Two global minimum tax and injected significant uncertainty for taxpayers subject to the already enacted rules and those under threat of the proposed legislation. At the end of June, the G7 issued a statement of understanding about a proposed “side-by-side” arrangement that could preserve gains and provide greater stability in the international tax system. Crucial to the understanding was the removal of the proposed section 899 in order to provide a more stable environment for discussions to take place among the full Inclusive Framework membership. Importantly, the understanding – which was informed by analysis of the respective minimum tax regimes and the success and impact of Qualified Domestic Minimum Top-up Taxes (QDMTTs) which would remain applicable to multinationals from all jurisdictions – reinforces a continued commitment to collaborate jointly through the Inclusive Framework to address Base Erosion and Profit Shifting risks and reach a solution that is acceptable and implementable by all.

In parallel, and in response to stakeholder feedback, the Inclusive Framework is working to simplify the compliance with the global minimum tax for MNE Groups operating in jurisdictions with a high effective tax rate. To achieve this aim, the Inclusive Framework is working on a simplified effective tax rate calculation that could be incorporated into a safe harbour and that would allow MNE Groups to demonstrate that they have a high effective tax rate, avoiding the need for extensive or complex calculations. In the meantime, the publicly available version of the Consolidated Commentary has been updated and now incorporates Agreed Administrative Guidance that has been released by the Inclusive Framework up until March 2025.⁷

Finally, following the release of the Multilateral Competent Authority Agreement on the Exchange of GloBE Information (GIR MCAA) in January, the Secretariat has now opened the GIR MCAA for signature, which can be done remotely or in-person. The GIR MCAA is expected to facilitate the automatic exchange of GIR

⁶ OECD (2025), *Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), Central Record of Legislation with Transitional Qualified Status*, OECD/G20 Inclusive Framework on BEPS, OECD, Paris, <https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-minimum-tax/administrativeguidance-globe-rules-pillar-two-central-record-legislation-transitional-qualified-status.pdf>. The fact that a jurisdiction’s legislation is not included in this central record does not mean that the legislation is not qualified; rather it means that, as at the date of publication, the process provided for under the transitional qualification mechanism has not yet been initiated or completed for such legislation.

⁷ OECD (2025), *Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2025): Inclusive Framework on BEPS*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://doi.org/10.1787/a551b351-en>.

information between tax administrations and minimise the compliance burden for MNE Groups as they will be able to centrally file their GloBE Information Return.

Implementation of Base Erosion and Profit Shifting (BEPS) Minimum Standards

Update on the implementation of the minimum standards

The general implementation work of the BEPS minimum standards is progressing well.

Action 5 – Harmful tax practices

The Action 5 minimum standard addresses harmful tax practices through peer review and exchange of information. Peer review assessments are carried out annually on more than 130 jurisdictions. When the BEPS Package was issued, virtually no information on tax rulings was being exchanged. As of December 2024, over 58 000 exchanges of rulings have taken place based on our most recent data and the Forum on Harmful Tax Practices (FHTP) has now reviewed 332 regimes. Almost all regimes are now in line with the prevailing standard and over 40% of those regimes have been (or in the process of being) abolished.

Further, the 11 no or only nominal tax jurisdictions⁸ have been reviewed under Action 5 for the fifth consecutive year and have all introduced economic substance requirements. The next annual monitoring exercise for no or only nominal tax jurisdictions will take place in the second half of 2025.

Action 6 – Tax treaty abuse

Action 6 is focused on strengthening tax treaties with anti-abuse measures to ensure that they do not create opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty shopping arrangements).

The implementation of the Action 6 minimum standard in tax treaties has been primarily facilitated through a multilateral instrument (the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting or the “BEPS MLI”) which implements Action 6 measures along with other treaty-related BEPS measures. The implementation of the BEPS Action 6 minimum standard has progressed rapidly and steadily over the last several years, due in large part to the entry into effect of the provisions of the BEPS MLI (and with most newly concluded tax treaties now also including provisions implementing the Action 6 minimum standard).

- To date, the BEPS MLI covers 105 jurisdictions (of which 89 have already ratified) and over 1 960 bilateral tax treaties.
- The BEPS MLI has already effectively modified over 1 500 of those bilateral tax treaties (with an additional 460 treaties to be effectively modified once all Signatories ratify); most jurisdictions that have signed the BEPS MLI have listed all, or almost all, of their tax treaties to be covered.
- This coverage continues to expand as Signatories ratify and new Signatories join the BEPS MLI.

Overall, at this stage more than 90% of the tax treaties concluded between members of the Inclusive Framework are either compliant with the minimum standard, subject to a complying instrument, or subject to steps taken by at least one treaty partner to implement the minimum standard.

⁸ These are: Anguilla, Bahamas, Bahrain, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Guernsey, Isle of Man, Jersey, Turks and Caicos Islands.

Action 13 – Country-by-Country reporting

Action 13 requires all large multinationals to prepare a Country-by-Country (CbC) report with aggregate data on the global allocation of income, profit, taxes paid and economic activity in all tax jurisdictions in which it operates. The CbC report is then shared with qualifying tax administrations in these jurisdictions, for use in high level transfer pricing and BEPS risk assessments.

As a result of Action 13:

- Over 120 Inclusive Framework members have introduced legislation to require the filing of a CbC report, covering substantially all MNEs above the EUR 750 million threshold;
- More than 4 600 bilateral relationships have been established for the automatic exchange of CbC reports; and
- 81 Inclusive Framework members have completed all of the building blocks to enable them to be in a position to receive CbC reports on exchange.

The seventh annual peer review report of Action 13, which considers all aspects of implementation of the CbC Reporting minimum standard by 138 Inclusive Framework members as of 31 March 2024, was released in September 2024. This shows that, where a jurisdiction has legislation in place, the implementation of CbC Reporting has been largely consistent with the Action 13 minimum standard. In particular, since the previous peer review report was released in 2023, 19 jurisdictions have taken steps which followed one or more recommendations for improvements to their domestic legal and administrative framework, their exchange of information framework, or their controls over the appropriate use of CbC reports, enabling these recommendations to be removed.

The OECD has provided extensive support, including targeted multilateral workshops on technical issues, to developing countries in their implementation of the Action 13 minimum standard. In total, 29 developing countries now have CBC reporting fully in place,⁹ including 12 that completed the steps to receive CbC reports since the *G20/OECD Roadmap on Developing Countries and International Taxation Update* of July 2023.¹⁰

Work is also underway to make sure that the information in CbC reports exchanged under Action 13 can be put to effective use, including through workshops, training events, risk assessment software, handbooks and guidance.

Action 14 – Mutual Agreement Procedure (MAP)

The purpose of the Action 14 minimum standard is to ensure that dispute resolution mechanisms in tax treaties are operating well, by assessing how members are preventing disputes, the availability and access to MAP, resolution of MAP cases and implementation of MAP agreements. Peer review under Action 14 aims to assess a jurisdiction's adherence to the minimum standard while also providing recommendations and guidance in relation to areas of concern, as well as ongoing assistance to jurisdictions to meet the standard. Jurisdictions with MAP experience have been peer reviewed since 2016 and are currently subject to a continuing full peer review once every four years and use these peer reviews to further refine their MAP policies and practices based on peer input. Jurisdictions with less experience have been subject

⁹ Note that the definition of developing country for the purposes of this figure refers to both the DAC list (<https://www.oecd.org/en/topics/sub-issues/oda-eligibility-and-conditions/dac-list-of-oda-recipients.html>) and the World bank list (<https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>)

¹⁰ OECD (2023), *G20/OECD Roadmap on Developing Countries and International Taxation Update 2023: OECD Report to the G20 Finance Ministers and Central Bank Governors*, OECD Publishing, Paris, <https://doi.org/10.1787/4fc33451-en>.

to a simplified peer review only since 2022 and have been using them to develop policies, share information, and build capacity for future MAP cases with the support of the Forum on Tax Administration (FTA) MAP Forum.

As a result of Action 14:

- 82 jurisdictions have already undergone two stages of peer reviews. A full peer review process is currently underway to assess the progress achieved by 58 of these jurisdictions with meaningful MAP experience in meeting the Action 14 minimum standard, with reports for six jurisdictions already published. Peer reviews for 12 of these jurisdictions have been completed and reports are expected to be finalised and published soon.
- 76 jurisdictions with limited or no MAP experience have undergone or are currently undergoing a simplified peer review process, with reports for 60 jurisdictions already published. Another 9 jurisdictions are scheduled to undergo this simplified peer review process in the coming months. The simplified process aims to help these jurisdictions to set up a more robust MAP programme for a possible increase in cases in the future.

Jurisdictions also report statistics related to their tax certainty obligations under Action 14. Ongoing collection of information and statistics provides a clearer picture of implementation and ensures that information about each jurisdiction's MAP function is available in published information on MAP (e.g. MAP guidance or MAP profiles). Starting from 2024, jurisdictions have also provided statistics related to Advance Pricing Arrangements (APAs), allowing stakeholders greater insight into the functioning of dispute prevention mechanisms within a jurisdiction.

Burden reductions and simplifying peer reviews

At their plenary meeting in April, Inclusive Framework members considered ways to maintain progress in implementing the BEPS minimum standards, while reducing burdens for implementing countries and simplifying the peer review process. Implementation of each of the minimum standards had been considered by the relevant working party, which provided recommendations for the Inclusive Framework's consideration, to optimise the allocation of resources among Inclusive Framework members and ensure that efforts remain focused on areas of greatest impact, while preserving the effectiveness and integrity of the BEPS minimum standards.

At the Plenary meeting, the Inclusive Framework members agreed to several revisions to existing practices. For the Action 5 work on reviewing preferential regimes, the Inclusive Framework agreed to change the methodology¹¹ for the peer reviews to begin with a BEPS impact assessment and proceed to a legislative review only if BEPS risks are identified in order to focus efforts on those regimes that are likely to have a significant impact on other Inclusive Framework members. In addition, the frequency of the monitoring processes related to preferential regimes, substantial activities in no or only nominal tax jurisdictions, and tax rulings will be reduced from occurring on an annual basis to taking place just once every three years.

For the BEPS Action 6 work on preventing tax treaty abuse, the updated framework ensures that targeted assistance is available on an ongoing basis to any Inclusive Framework member requiring support and reduces the administrative burden by reducing the frequency of the peer review exercise to once every five years.

¹¹ OECD (2025), *Recognising progress and reducing burdens in the BEPS minimum standards*, OECD, <https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/beps/note-on-burden-reduction-in-the-beps-minimum-standards.pdf>.

For the BEPS Action 13 minimum standard on filing an annual CbC report, the Inclusive Framework has determined that developing country members should be able to set their own timeline for gaining access to CbC reports and tailored implementation support should be prioritised for jurisdictions that seek to gain access to CbC reports either within two years commencing September 2025 (Group 1) or within three to four years commencing September 2025 (Group 2). Developing country Inclusive Framework members will be given the option to be included in one of these two groups, taking into account the current status of their implementation of CbC reporting and the time needed to introduce any outstanding elements. The OECD is also exploring the development of information technology tools to reduce the cost of accessing CbC reports for developing countries.

Tax, Inequality and Growth

At the April 2025 Inclusive Framework Plenary in Cape Town, *Tax Policy, Inequality and Growth* was agreed as a new workstream, beginning with a scoping and diagnostic phase. The topic received strong support¹² and builds on previous discussions within both the Inclusive Framework and the Steering Group of the Inclusive Framework (SGIF), where many delegates had highlighted this as a pressing and relevant topic. It also aligns with the invitation from the G20 to advance work in this area, as reflected in the July 2024 G20 Tax Declaration, the November 2024 Rio de Janeiro Leaders' Declaration¹³, and most recently, the Chair's Summary¹⁴ of the first Finance Ministers and Central Bank Governors' meeting held in South Africa.

The workstream is motivated by growing questions regarding the contribution of tax policy to income gaps and sluggish economic growth. Tax policy can influence both, although the relationships are complex. In some instances, tax policies involve trade-offs between these objectives, while in others, they can achieve both goals simultaneously. The relationship between taxation, inequality, and growth is also highly context-dependent, with optimal tax policy mixes varying based on factors such as a country's economic conditions, stage of development, and policy priorities.

The complex and multidimensional nature of the workstream is well-suited to be undertaken by the Inclusive Framework. By leveraging its expertise and expanding its analytical scope, the Inclusive Framework can help build an evidence-based understanding of how tax policy, inequality, and growth interact in diverse economies.

The work is intended to deepen the understanding of the interactions, trade-offs and synergies between taxation, inequality, and growth in different country settings. It will identify both the opportunities and challenges involved in addressing inequality and fostering growth through tax systems, while also considering how these dynamics vary across jurisdictions. A further objective is to facilitate the exchange of policy experiences among countries, enabling mutual learning. Depending on the findings of this work, the project could help inform domestic policy responses and assess the value proposition and interest in possible future international co-operation in this area.

As emphasised in discussions with Inclusive Framework delegates, the work will be phased and analytical, build on existing tax policy analysis, shared experiences, and learnings from successful international tax

¹² <https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/beps/statement-oecd-g20-inclusive-framework-on-beps-april-2025.pdf>

¹³ <https://g20.org/wp-content/uploads/2024/11/G20-Rio-de-Janeiro-Leaders-Declaration-EN.pdf>

¹⁴ <https://g20.org/g20-media/chairs-summary-1st-finance-ministers-and-central-bank-governors-meeting-cape-town-south-africa-26-27-february-2025/>

co-operation efforts (notably in the area of tax transparency), and fully respect the principle of tax sovereignty.

The project is expected to have a long-term horizon, aligning with the objective of conducting a structured and thorough analysis. The first phase, now commencing, focuses on scoping and diagnostics. This phase aims to gather existing evidence, review the relevant literature, and understand the key considerations, challenges, and opportunities countries face in addressing inequality and promoting growth through their tax systems. It will lead to an in-depth review of analytical work on the interactions between tax and inequality, tax and growth, and the combined nexus of tax, inequality, and growth, as well as targeted analytical work on priority topics identified through the review of evidence and consultations with countries.

Global Mobility

The Inclusive Framework agreed to commence work on the global mobility of individuals. This recognises that tax rules need to be updated to reflect the changed nature of working, including cross-border and remote working. This is intended to ensure that tax rules do not pose an obstacle to the opportunities that these changes present (for example, opportunities for businesses to attract talent to drive growth), and to assess possible risks to the tax base. It could also explore ways in which associated tax administration and compliance obligations could be updated to provide certainty and reduced burdens. The Inclusive Framework is commencing this work with a diagnostic and scoping phase, gathering input across its members, as well as from a range of other stakeholders including businesses. This phase of the work will assess regional differences in how the issues present themselves, and gather input on priority issues to be tackled. A work plan will be proposed to the Inclusive Framework in early 2026.

Tax Policy and Statistics

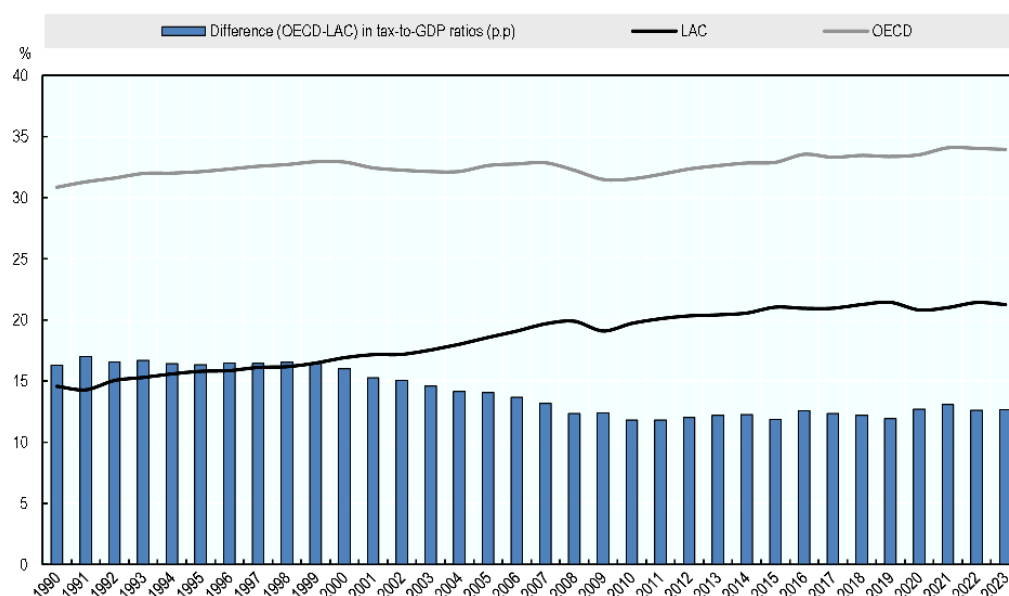
The OECD's tax policy and statistics work combines observations from empirical work, theory and practical experience to provide insights into the effectiveness and efficiency of alternative tax policy choices from an economic perspective in interaction with legal and administrative tax perspectives, as well as to analyse their impact on broader policy considerations.

In May 2025, the OECD, the United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC), the Inter-American Centre of Tax Administrations and the Inter-American Development Bank jointly published the 2025 edition of *Revenue Statistics in Latin America and the Caribbean*¹⁵ at the UN-ECLAC 37th Regional Fiscal Seminar in Santiago, Chile. The report shows that the average tax-to-GDP ratio in Latin America and the Caribbean (LAC) was 21.3% in 2023, 0.2 percentage points (p.p.) below the level in 2022 and slightly below the level prior to the COVID-19 pandemic. This decline occurred amid a slowdown in economic activity in the region and a decline in global commodity prices. Meanwhile, non-tax revenues at the central government level, analysed for the first time in this report, fell by 0.7 p.p. in the LAC region in 2023 and were 0.4 p.p. below the level in 2019. As Figure 1 shows, the difference between the average tax-to-GDP ratio in the LAC region and in OECD countries has widened since the COVID-19 pandemic.

¹⁵ OECD et al. (2025), *Revenue Statistics in Latin America and the Caribbean 2025*, OECD Publishing, Paris, <https://doi.org/10.1787/7594fddd-en>.

Figure 1. Tax-to-GDP ratios, LAC and OECD averages, 1990-2023

Percentage of GDP



Note: The LAC average represents the unweighted average of 26 LAC countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data availability issues. The OECD average represents the unweighted average of the 38 OECD member countries. Chile, Colombia, Costa Rica and Mexico are also included in the OECD average.

Source: Authors' calculations based on OECD et al. (2025^[1]), Chapter 4.

In July, the OECD published the 2025 edition of *Revenue Statistics in Asia and the Pacific*¹⁶ with the co-operation of the Asian Development Bank, the Pacific Islands Tax Administrators Association and the Pacific Community. Unlike in the LAC region, tax revenues increased as a share of GDP on average across the 37 economies included in the report in 2023 by 0.1 p.p. – the third consecutive annual increase. The rise was driven by higher revenues from VAT that was partly attributable to a strong rebound in tourism in the region, especially among the Pacific Islands. The increase in VAT revenues offset a fall in revenues from income taxes in 2023. Meanwhile, non-tax revenues also rose in a majority of the 23 economies for which data was available in 2023, reversing widespread declines observed in 2022.

Several working papers providing in-depth analysis of current tax policy themes were released in the first half of 2025. One paper examines OECD countries' experiences in taxing capital gains, analysing the rationales, challenges, and implications of offering more favourable tax treatment to capital gains compared to other forms of income. Another working paper inquires if there could be a role for corporate income tax settings in shaping investment decisions related to countries' greenhouse gas emission reduction objectives. A further paper analyses real responses of large multinational enterprises to tax by studying the global allocation of their business functions, indicating that indicate than higher average effective tax rates are associated with a lower prevalence of functions related to holding or the provision of internal group finance.

The different workstreams under the Inclusive Forum on Carbon Mitigation Approaches (IFCMA) continue to progress with several deliverables already published or forthcoming. The IFCMA provides technical outputs to facilitate mutual learning and inclusive multilateral dialogue to optimising the combined global impact of all individual countries' emission reduction efforts. To this end, the IFCMA technical workstreams are organised around a stocktake of policy instruments, analysis of their effectiveness in reducing

¹⁶ OECD (2025), *Revenue Statistics in Asia and the Pacific 2025: Personal Income Taxation in Asia and the Pacific*, OECD Publishing, Paris, <https://doi.org/10.1787/6c04402f-en>.

greenhouse gas emissions, analysis of international spillovers of climate policies and methods to improve comparability of carbon intensity metrics all contribute.

In May 2025, the IFCMA published a paper, *The effects of climate policies on emissions: evidence from a comprehensive and systematic review of the ex-post empirical literature*¹⁷, showcasing the wide coverage of economic instruments, notably carbon taxes and emissions trading systems, in the literature and their effectiveness in reducing emissions across several key economic sectors. A first stocktake of nearly 50 policy instruments was completed and submitted for validation by IFCMA members at the end of June. The IFCMA Climate Policy Database is a detailed and standardised inventory of climate change mitigation and mitigation-relevant policy instruments, characterising their design features. The IFCMA Climate Policy Database includes several tax instruments, not least, carbon taxes, fuel excises, vehicle taxes and tax incentives for green technology deployment. Two papers were released in June 2025 on the interoperability of carbon intensity metrics, which are important inputs in the design of several climate change mitigation policy instruments, not least for public procurement, border carbon adjustments and tax incentives.^{18,19} Enhanced interoperability of these metrics can help reduce compliance costs for firms and lower the risk of trade fragmentation. The June Plenary meeting of the IFCMA, included an Inclusive Multilateral Dialogue centred around on the intersection between climate policies, investment, competitiveness and growth. The Dialogue was introduced by the different directorates involved in the IFCMA Secretariat, including a presentation by the OECD's Centre for Tax Policy and Administration (CTPA) on the contribution of tax policy to investment and in turn growth along climate transition pathways.

Tax and Development

2025 OECD Tax and Development Days



On 12-13 March, the OECD organised the fifth edition of the OECD Tax and Development Days²⁰. This fully virtual event brought together tax experts from international organisations, governments, business and civil society, to provide an update on some of the OECD's initiatives to strengthen tax capacity and improve tax policy and compliance in developing countries. A total of 16 sessions were organised, covering domestic resource mobilisation, tax morale, beneficial ownership transparency, developing countries' participation in automatic exchange of information, as well as carbon pricing, natural resource taxation and the OECD outreach and capacity building offer. With over 2 000 attendees, this year's edition provided a rich agenda, successfully highlighting the breadth of CTPA's work in supporting developing countries.

¹⁷ OECD (2025), *"The effects of climate policies on emissions: Evidence from a comprehensive and systematic review of the ex-post empirical literature"*, Inclusive Forum on Carbon Mitigation Approaches Papers, No. 7, OECD Publishing, Paris, <https://doi.org/10.1787/ec1f7f0d-en>.

¹⁸ OECD (2025), *"Towards interoperable carbon intensity metrics: Assessing monitoring, reporting and verification systems"*, Inclusive Forum on Carbon Mitigation Approaches Papers, No. 9, OECD Publishing, Paris, <https://doi.org/10.1787/b185bcfa-en>.

¹⁹ OECD (2025), *"Towards interoperable carbon intensity metrics: Assessing and comparing selected data sources"*, Inclusive Forum on Carbon Mitigation Approaches Papers, No. 8, OECD Publishing, Paris, <https://doi.org/10.1787/a9cdb1ba-en>.

²⁰ <https://www.oecd.org/en/events/2025/03/oecd-tax-and-development-days-2025.html>

Virtual interactive workshops on the Global Minimum Tax

In February and March, CTPA held a series of five interactive workshops for five francophone African countries: Benin, Democratic Republic of the Congo, Gabon, Senegal and Tunisia. The workshops, delivered in French, focused on the economic impact assessment of the global minimum tax for these countries, on drafting of the legal rules and on broader tax incentives reform. External speakers included representatives from the African Tax Administration Forum (ATAF), the International Institute for Sustainable Development (IISD), the Tax Inspectors Without Borders Secretariat and the World Bank Group (WBG).

Regional Seminars

Regional Seminar on International Tax Developments for Europe and Central Asia | 18-20 March (Vienna, Austria)

High-Level Virtual Seminar on International Tax Developments in the Caribbean | 19-20 March (virtual)

Seminar on International Tax Developments for Latin America | 26 March (virtual)

Regional Conference on Taxation for French-speaking countries | 13-15 May (Kinshasa, Democratic Republic of the Congo)

Taxation of the Extractive Sector – BEPS in Mining Programme

The OECD and the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) have been working on two toolkits that are designed to support developing countries in addressing the tax policy and tax administration challenges associated with the extractive sector. The first toolkit relates to the ring-fencing of mining income which was released for public consultation in December 2024. Following the public consultation the toolkit will be published in July 2025. The second toolkit focuses on addressing the transfer pricing challenges faced when pricing copper. The toolkit applies the transfer pricing framework as documented in *Determining the Price of Minerals: A Transfer Pricing Framework*²¹ to a specific mineral (copper) and will be released for public consultation in July.

In addition, the OECD and IGF delivered a regional training workshop on BEPS in the mining sector, in collaboration with the West African Economic and Monetary Union (WAEMU), on 19-23 May 2025 in Lomé (Togo). This workshop, delivered in French, focused on tax risks in the mining value chain and the ways to address them. It gathered officials from tax administrations, customs and ministries of mining of eight Francophone countries (Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal and Togo). The OECD and IGF are also partnering on a regional capacity-building programme on international taxation related to the extractive sector in collaboration with the Asian Development Bank (ADB) and ATAF. The virtual training commenced for Africa²² at the start of July and will conclude in September, and an in-person event was held in early July at the ADB headquarters in Manila for the Asia Pacific.

²¹ OECD/IGF (2023), *Determining the Price of Minerals: A transfer pricing framework*, IGF, Ottawa/OECD Publishing, Paris, <https://doi.org/10.1787/de6ec0c5-en>.

²² <https://www.oecd.org/content/dam/oecd/en/about/programmes/beps-in-mining/beps-in-mining-training-brochure-africa-en-2025.pdf>

Tax Inspectors Without Borders

TIWB launched their annual report²³ reflecting on the first 10 years of the joint initiative with UNDP and charting the evolution from its official launch in 2015. TIWB is a unique approach to capacity building that deploys experts to developing countries to provide practical, hands-on assistance on current audit cases and related international tax issues. The initiative has grown substantially over the past decade to respond to requests from developing country tax administrations for support. To date, the TIWB initiative has helped 70 developing countries collect over USD 2.40 billion in additional revenues and reported other positive outcomes including organisational and legislative enhancements, encouraging shifts in taxpayer behavior towards increased compliance and responsiveness, as well as building the confidence of local tax auditors.

To commemorate their 10-year anniversary, TIWB organised a side event at the Fourth International Conference on Financing for Development (FfD4) in Sevilla titled *Tax Inspectors Without Borders: A Decade of Impact and the Road Ahead*²⁴. The session reflected on TIWB's significant contributions over the past decade, aiding developing countries in mobilising additional tax revenues. It introduced TIWB 2.0, which expands TIWB's approach "beyond revenue" to emphasise strategic capacity building, deeper peer-to-peer knowledge exchange, and strengthened partnerships to support long-term fiscal sustainability.

Platform for Collaboration on Tax

The Platform for Collaboration on Tax (PCT) held a side event at the FfD4 titled '*Achieving the potential of Domestic Revenue Mobilisation*'. The event highlighted the potential that exists to improve revenues sustainably over the medium term, and how the PCT is uniquely placed to assist countries' tax system reforms with analysis and practical tools that leverage the longstanding expertise and experience of the four Partners as thought leaders and capacity development practitioners.

Independent Evaluation

An independent evaluation of the donor funded OECD Tax and Development programme was published in June 2025. Conducted by SEO Economics (Amsterdam), it provided a very positive assessment finding the programme to be relevant, coherent and effective. Across all aspects of the programme, over 75% of surveyed stakeholders agreed that the programme improves skills and the way in which participants do their jobs, as well as strengthening processes and procedures in administrations. Similarly, over 75% also found that the programme has contributed to the inclusion of developing countries into the standard setting process in the Inclusive Framework. The tax transparency capacity building and outreach programme of the Global Forum on Transparency and Exchange of Information for Tax Purposes was also evaluated and was considered effective by more than 80% of the survey participants, and more than 95% considered it enhances the knowledge and skills of the participants, and assists in improving domestic processes and procedures. The commitment to partnership in the programme was also recognised with over 70% seeing the work of the programme as strengthening and adding value to the work of other development partners; in what refers to the Global Forum's programme, this rate reached more than 88%. The evaluation provided a number of recommendations to help improve the programme in the coming years, several of which are already being implemented.

²³ OECD/UNDP (2025), *Tax Inspectors Without Borders Annual Report 2025: Ten Years of Hands-on Assistance in Developing Countries*, OECD Publishing, Paris, <https://doi.org/10.1787/e9762366-en>.

²⁴ <https://www.tiwb.org/en/news-events/events/tax-inspectors-without-borders-a-decade-of-impact-and-the-road-ahead.html>

A full description of all the development activities in 2024 can be found in the *Tax Co-operation for Development Progress Report*.²⁵

Global Forum on Transparency and Exchange of Information for Tax Purposes

With 172 members—more than half of which are developing countries—the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) plays a central role in advancing international tax transparency and combating offshore tax evasion. For the past 15 years, the Global Forum has worked to ensure a level playing field by promoting the consistent implementation of global standards on transparency and exchange of information (EOI). Alongside its rigorous monitoring and peer review processes, the Global Forum also delivers tailored capacity-building support and adopts a regional approach to help jurisdictions meet their specific needs and challenges. Through these efforts, the Global Forum continues to adapt to emerging global tax issues while reinforcing international co-operation.

Updates since February 2025

Since the publication of the previous report, the Global Forum has continued to advance its peer review and capacity-building efforts, yielding several key outputs that are detailed below. On 4 June 2025, Bolivia joined the international fight against tax evasion as the 172nd member – and 16th Latin American member – of the Global Forum.²⁶

Exchange of Information on Request

The Global Forum released five new peer review reports in March 2025 assessing jurisdictions' compliance with the standard for exchange of information on request (EOIR). Armenia and Côte d'Ivoire were rated “Largely Compliant” based on both their legal frameworks and practical implementation. The British Virgin Islands received a “Partially Compliant” rating in a supplementary report following its 2022 review. Burkina Faso and Djibouti underwent only a review of their legal framework (Phase 1 reviews) due to their limited EOIR practice; Burkina Faso's framework was mostly in place, while Djibouti's had significant legal gaps requiring reform. These reports, approved in February 2025, contribute to the ongoing second round of EOIR reviews, where 89% of the 126 jurisdictions fully assessed so far have been rated “Compliant” or “Largely Compliant.”

Progress on the CARF Implementation

Since February 2025, five additional jurisdictions have formally committed to the implementation of the Crypto-Asset Reporting Framework (CARF), bringing the total number of participating jurisdictions to 69.²⁷ Among these, 52 jurisdictions have indicated their intention to commence exchanges by 2027, while the remaining 17 are expected to do so by 2028 at the latest.

²⁵ OECD (2025), *Tax Co-operation for Development: Progress Report on 2024*, OECD Publishing, Paris, <https://doi.org/10.1787/cf95c967-en>.

²⁶ <https://www.oecd.org/en/networks/global-forum-tax-transparency/news-events/2025/bolivia-becomes-the-172nd-member-of-the-global-forum.html>

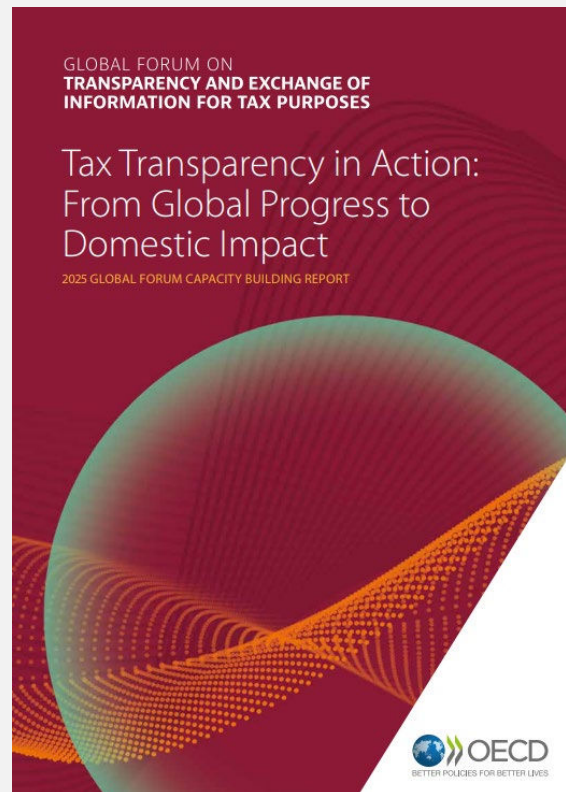
²⁷ The status of the Global Forum's CARF commitment process can be found here, <https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/commitments-carf.pdf>.

Capacity Building and Outreach Activities

The Global Forum has published its *2025 Capacity Building Annual Report*,²⁸ highlighting the capacity-building and outreach activities conducted in 2024 and their impact on member jurisdictions (see Box 1). The Secretariat also introduced a suite of **capacity-building tools** designed to support the implementation of the Crypto-Asset Reporting Framework, the Amended Common Reporting Standard, and the beneficial ownership standards under the tax transparency framework. These tools, which are available to member jurisdictions on demand, have already been requested by 75 Global Forum member jurisdictions.

Box 1. 2025 Capacity building Annual Report: Key figures

- **100** jurisdictions received bilateral technical support in 2024 — a record high, including 79 developing countries.
- **11 532** officials trained in 2024 (5 728 via Secretariat-led events, 2 790 through e-learning and 3 014 via local trainings by Train the Trainer laureates).
- Algeria and Trinidad and Tobago joined the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, raising the total number of participants to **149** jurisdictions, including 73 developing countries.
- 4 jurisdictions (Cameroon, Papua New Guinea, Paraguay, Senegal) committed to automatic exchange of financial account information; 3 jurisdictions (Georgia, Moldova, Ukraine) began reciprocal exchanges.²⁹
- **14** developing countries committed to start automatic exchange of crypto-asset transaction information by 2027 or 2028.
- **3 200+** requests for information were sent by developing countries in 2023 — an 18% increase from 2022.
- Zambia joined the Global Forum in 2024 as the 171st member and 39th African member.



²⁸ OECD (2025), *Tax Transparency in Action: From Global Progress to Domestic Impact – 2025 Global Forum Capacity Building Report*, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD, Paris, <https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/2025-global-forum-capacity-building-report.pdf>.

²⁹ Kenya started automatic exchanges of financial account information in January 2025.

Asia Initiative Annual Meeting

The *Tax Transparency in Asia 2025 report*,³⁰ launched at the 8th Asia Initiative Meeting in the Maldives (26–28 May 2025), highlights major progress in international tax co-operation across 17 Asian jurisdictions. In 2024 alone, these efforts led to the identification of **EUR 1.9 billion** in additional annual revenues — EUR 1.7 billion from exchange of information on request and offshore investigations, and EUR 200 million from automatic exchange of financial account information. Since 2009, at least **EUR 24 billion** in extra revenue has been uncovered through tax transparency measures. The report also notes over **3 200 bilateral exchange relationships**, with 16 jurisdictions already conducting automatic exchanges (with 18 committed by 2026), and 9 jurisdictions committed to implement the Crypto-Assets Reporting Framework by 2028. Highlighting the impact of the Asia Initiative on capacity building and revenue mobilisation, its mandate was renewed until the end of 2029.



³⁰ OECD (2025), *Tax Transparency in Asia 2025: Asia Initiative Progress Report*, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD, Paris, <https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/tax-transparency-in-asia-2025.pdf>.

Latin America Initiative Meeting

The *Tax Transparency in Latin America 2025* report³¹, launched during the 12th Latin America Initiative Meeting in Salvador de Bahia, Brazil, underscores the achievements of the 15 Latin American members of the Global Forum, all signatories to the 2018 Punta del Este Declaration, in enhancing co-operation and mobilising domestic resources. In 2024 alone, these countries identified approximately **EUR 491 million** in additional revenue via automatic exchange of financial account information and related voluntary disclosure programmes and at least EUR 94 million through exchange of information on request and offshore investigations. Cumulatively, since 2009, the region has uncovered over **EUR 28.4 billion** in additional revenue through the application of these standards. The report also notes over 2 000 bilateral exchange relationships, the commitment of 11 countries to commence automatic exchanges by 2026, and the satisfactory peer review ratings received by 10 countries. Furthermore, 4 Latin American countries have already committed to implement the CARF.

Train the Trainer Programme

Over 5 000 officials from 166 jurisdictions have already been trained on key areas of tax transparency, including 1 500 on the CARF. In addition, the successful Train the Trainer programme has been expanded (see Box 2). Finally, 26 female officials from 26 developing countries are participating in the 4th edition of the Women Leaders in Tax Transparency annual programme, during which time they benefit from training, mentoring and coaching sessions delivered by experienced women in the tax transparency field.

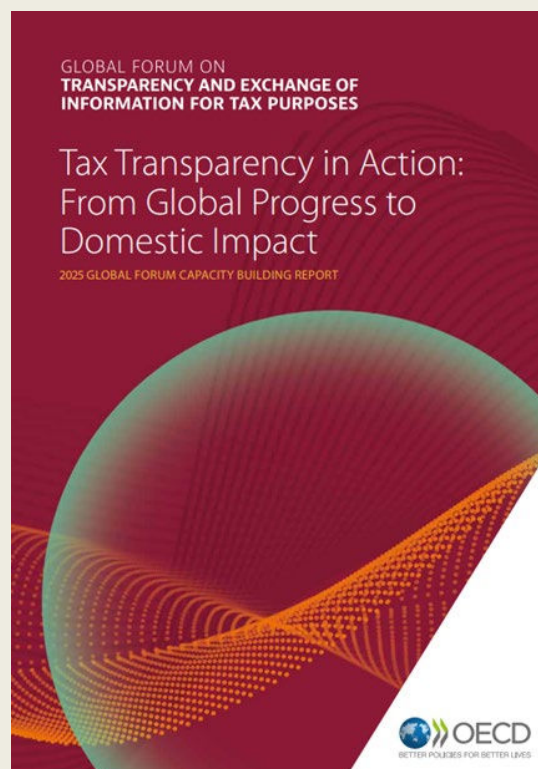
³¹ OECD (2025), *Tax Transparency in Latin America 2025: Latin America Initiative Progress Report*, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD, Paris, <https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/tax-transparency-in-latin-america-2025.pdf>.

Box 2. An ambitious Train the Trainer programme to sustainably address identified needs

The flagship Train the Trainer programme has been redesigned with the introduction of three specialised series, aimed at strengthening global tax transparency efforts.

1. **Initial Train the Trainer Series:** Over a nine-month training period, this series seeks to certify future local trainers, fostering a sustainable training capacity in tax transparency. It is currently being conducted in five regional areas, with the participation of 117 officials from 56 jurisdictions.
2. **Advanced Train the Trainer Series:** Designed for certified trainers from previous initial programmes, this advanced series provides in-depth knowledge on various aspects of tax transparency. Currently, 93 officials from 44 jurisdictions are enrolled.
3. **Train the Trainer on Administrative Compliance Series:** This 6-month series focuses on equipping local specialists with the expertise needed to effectively monitor and supervise financial institutions. Participants will gain insights into due diligence and reporting obligations related to the automatic exchange of financial account information. 100 officials from 48 jurisdictions in three regional areas are taking part.

The overall objective of the Initial and Advanced series is to enhance the implementation of international tax transparency standards, helping jurisdictions combat tax evasion and boost domestic revenue mobilisation, while the Administrative Compliance series aims at supporting the comprehensive reporting of quality financial accounts data.



Annex A. Taking Stock of Progress on Transparency and Exchange of Information for Tax Purposes: OECD and Global Forum Report to G20 Finance Ministers and Central Bank Governors

Available 17 July 2025:

OECD (2025), *Taking Stock of Progress on Transparency and Exchange of Information for Tax Purposes: OECD and Global Forum Report to G20 Finance Ministers and Central Bank Governors*, OECD Publishing, Paris, <https://doi.org/10.1787/afddc8c5-en>.

OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors

G20 South Africa, July 2025

This report sets out recent developments in international tax co-operation, including the OECD's support of G20 priorities such as the implementation of the BEPS minimum standards, the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy, and tax transparency, as well as updates regarding the April Inclusive Framework Plenary meeting and initiatives to find simplification and reduce compliance burdens. This report was prepared by the OECD ahead of the third meeting of G20 Finance Ministers and Central Bank Governors under the South African G20 Presidency, held on 17-18 July 2025 in South Africa. The report also transmits a stocktake on progress involving tax transparency since the inception of the G20, as requested by the South African G20 presidency.



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