



# Tax Co-operation for Development

PROGRESS REPORT ON 2024





BETTER POLICIES FOR BETTER LIVES

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

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## Abbreviations and Acronyms

<b>ADB</b>	Asian Development Bank	<b>FfD4</b>	4 <sup>th</sup> International Conference on Financing for Development
<b>ACCA</b>	Association of Certified Chartered Accountants	<b>FTA</b>	Forum on Tax Administration
<b>AEOI</b>	Automatic Exchange of Information	<b>GDP</b>	Gross Domestic Product
<b>The Academy</b>	OECD Academy for Tax and Financial Crime Investigation	<b>Global Forum</b>	Global Forum on Transparency and Exchange of Information for Tax Purposes
<b>APEC</b>	Asia-Pacific Economic Co-operation	<b>GMT</b>	Global Minimum Tax
<b>ATAF</b>	African Tax Administration Forum	<b>GST</b>	Goods and Services Tax
<b>ATO</b>	Australian Taxation Office	<b>GRP</b>	The Global Relations Programme on Taxation
<b>BEPS</b>	Base Erosion and Profit Shifting	<b>HMRC</b>	His Majesty's Revenue and Customs
<b>CARICOM</b>	Caribbean Community	<b>Host Administration</b>	Tax Administration hosting a TIWB programme
<b>CARF</b>	Crypto-Asset Reporting Framework	<b>IDB</b>	Inter-American Development Bank
<b>CARF-MCAA</b>	Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to CARF	<b>IFAC</b>	International Federation of Accountants
<b>CBAR</b>	Cross-border assistance in the recovery of tax claims	<b>IF/Inclusive Framework</b>	OECD/G20 Inclusive Framework on BEPS
<b>CbC</b>	Country-by-Country	<b>IFCMA</b>	Inclusive Forum on Carbon Mitigation Approaches
<b>CbCR</b>	Country-by-Country Reporting	<b>IFF</b>	Illicit Financial Flows
<b>CIAT</b>	<i>Centro Interamericano de Administraciones Tributarias</i> (Inter-American Center of Tax Administrations)	<b>IGF</b>	Inter-Governmental Forum on Mining, Minerals, Metals and Sustainable Development
<b>CIT</b>	Corporate Income Tax	<b>IMF</b>	International Monetary Fund
<b>COTA</b>	Caribbean Organisation of Tax Administrators	<b>IOTA</b>	Inter-European Organisation of Tax Administrations
<b>CRS</b>	Common Reporting Standard	<b>IRBM</b>	Inland Revenue Board of Malaysia
<b>CRS-MCAA</b>	Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information	<b>ISM</b>	Information Security Management
<b>DAC</b>	Development Assistance Committee	<b>ISORA</b>	International Survey on Revenue Administration
<b>DGFIP</b>	<i>Direction générale des finances publiques</i> (General Direction of Public Finance (France))	<b>ITID</b>	Investment Tax Incentives Database
<b>DRM</b>	Domestic Resource Mobilisation	<b>ITTI</b>	Inventory of Tax Technology Initiatives
<b>DTMM</b>	Digital Transformation Maturity Model	<b>KSPTA</b>	Knowledge Sharing Platform for Tax Administrations
<b>ECOWAS</b>	Economic Community of West African States	<b>LAC</b>	Latin America and Caribbean
<b>ECR</b>	Effective Carbon Rate	<b>MAAC</b>	Convention on Mutual Administrative Assistance in Tax Matters
<b>EOI</b>	Exchange of Information	<b>MCAA</b>	Multilateral Competent Authority Agreement
<b>EOIR</b>	Exchange of Information on Request	<b>MCM</b>	Ministerial Council Meeting
<b>EU</b>	European Union	<b>MDSH</b>	Marketing and Distribution Profit Safe Harbour

<b>MLC</b>	Multilateral Convention to implement Amount A of Pillar One	<b>STTR MLI</b>	Subject to Tax Rule Multilateral Instrument
<b>MLI</b>	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (Multilateral Instrument)	<b>SUNAT</b>	<i>Superintendencia Nacional de Administration Tributaria</i> (National Superintendency of Customs and Tax Administration (Peru))
<b>MNEs</b>	Multinational Enterprises	<b>TADAT</b>	Tax Administration Diagnostic Assessment Tool
<b>MoU</b>	Memorandum of Understanding	<b>TFDE</b>	Task Force on the Digital Economy
<b>MTCs</b>	Multilateral Tax Centres	<b>TFCT</b>	Task Force on Tax and Crime
<b>ODA</b>	Official Development Assistance	<b>TIWB</b>	Tax Inspectors Without Borders
<b>OECD</b>	Organisation for Economic Co-operation and Development	<b>TIWB-CI</b>	Tax Inspectors Without Borders – Criminal Investigations
<b>OTR</b>	<i>Office des Recettes Togolais</i> (Togolese Revenue Office)	<b>TIWB-DTA</b>	Tax Inspectors Without Borders – Digitalisation of Tax Administration
<b>Partner Administration</b>	Tax administration providing expertise to a TIWB programme	<b>TREAT</b>	Tax Risk Evaluation and Assessment Tool
<b>PCT</b>	Platform for Collaboration on Tax	<b>Two-Pillar Solution</b>	Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy
<b>POSS</b>	Pacific-One-Stop-Shop	<b>UN</b>	United Nations
<b>PITAA</b>	Pacific Islands Tax Administrators Association	<b>UNDP</b>	United Nations Development Programme
<b>SDGs</b>	Sustainable Development Goals	<b>VAT</b>	Value Added Tax
<b>SEO</b>	SEO Amsterdam Economics	<b>WBG</b>	World Bank Group
<b>STTR</b>	Subject to Tax Rule	<b>WHO</b>	World Health Organisation
		<b>ZRA</b>	Zambia Revenue Authority

# 1. Executive Summary

The Organisation for Economic Co-operation and Development (OECD) continues to deliver significant impact from its comprehensive offer to developing countries on tax matters. As highlighted in last year's retrospective\*, the tax and development work at the OECD has evolved significantly over the last fifteen years, and will continue to do so. While tax is a sovereign power, international co-operation and solutions are required in some cases to achieve domestic objectives. As countries look to strengthen their tax capacity, tax co-operation is also accelerating, along a continuum from shared experiences and standardised data to multilateral and bilateral conventions. The OECD supports countries across the full life cycle of taxation from policy considerations to implementation and enforcement.

\* OECD (2024), *Tax and Development at the OECD: A Retrospective (2009-2024)*, OECD Publishing, Paris, <https://doi.org/10.1787/9db734bc-en>.

2024 saw a continued expansion of both the policy options available to developing countries on international tax and the support available for implementation. The incorporation of Amount B into the OECD Transfer Pricing Guidelines in February 2024, which aims at streamlining the application of transfer pricing rules with regards to baseline marketing and distribution activities, and the political agreement to respect the use of Amount B by covered developing countries, provide developing countries with an option to simplify transfer pricing in key areas. A number of resources and training programmes have been created to support developing countries in determining whether and how to implement Amount B. In addition, September saw the first signatories to the Subject to Tax Rule Multilateral Instrument (STTR MLI), which provides an option for developing countries to tax back in certain circumstances where taxing rights have been ceded under a tax treaty. The OECD is supporting countries to identify relevant treaties as well as through the process for joining and implementing the multilateral instrument.

**Demand remains high for support across the range of Base Erosion and Profit Shifting (BEPS) and Transfer Pricing Actions, with 40 countries supported through bilateral programmes in 2024.** These bespoke programmes are adapted to country needs, and so range from the fundamentals of transfer pricing to more complex and targeted actions, and from support to drafting primary legislation to building skills for implementation.

**The increased focus on Country-by-Country reporting (CbCR) produced results in 2024, with a further nine developing countries meeting the standard to gain access to Country-by-Country (CbC) reports.** Following the 2023 OECD Ministerial Council Meeting (MCM) Commitment to increase the number of developing countries with access to CbC reports, there has been an intensification of activities to support countries through the process, with additional training, guidance and on-site missions to help countries meet the requirements. As a result of this, there are now 28 developing countries with access to CbC reports, nine of which were added in 2024.

**Support for countries on the Global Minimum Tax (GMT) and the reform of tax incentives expanded and evolved in 2024.** A Pilot Programme on support on the

GMT and tax incentives continued throughout 2024; as it now comes to an end, key lessons for future work can be identified, including how the widespread implementation of a GMT provides developing countries with internationally recognised parameters for discussions on tax policy and foreign direct investment. In respect of how to deliver support, lessons include how to combine multilateral and bilateral support, enabling a greater number of countries to be supported through the launch of new multilateral interactive workshops. Through the Platform for Collaboration on Tax (PCT), new principles on tax incentives have been developed building on the 2015 Toolkit on Tax Incentives – these are concise and high-level, designed to be easily accessible to policy makers and other stakeholders through providing general principles rather than specific policy prescriptions. In addition, the OECD Investment Tax Incentives Database (ITID) has expanded to 66 developing countries.

**Demand remains high for support in implementing the OECD’s international standards and guidance for Value Added Tax (VAT) on cross-border e-commerce.** With many countries already demonstrating the high revenue potential of these international VAT standards, many more countries are looking to the OECD for support in implementation. The OECD continues to respond to

demand, through a combination of multilateral training and bilateral assistance.

**Facilitating dialogue between governments and the business community is a unique and valued aspect of the OECD’s support on VAT.** Ensuring that VAT regimes offer workable, practical solutions for businesses without imposing disproportionate compliance burdens is a vital consideration. However, because many online businesses are non-resident and lack a physical presence in the taxing jurisdiction, tax authorities in that jurisdiction often face challenges in engaging with the relevant (often located in other jurisdictions) Multinational Enterprises (MNEs). The OECD is uniquely positioned to bridge this gap and facilitate these discussions, drawing on its long-standing relationship with the international business community in the VAT field.

**Tax Inspectors without Borders (TIWB) has now helped developing countries raise USD 2.4 billion in additional tax revenues.** A record 25 TIWB programmes were launched in 2024, with 66 programmes running at the end of 2024. The demand for the unique style of peer-to-peer support offered by TIWB remains high, and the initiative is seeking to respond to demand by expanding both the volume, and scope of programmes.



While transfer pricing audits remain the majority of programmes, there are growing numbers in other areas including criminal investigation, effective use of automatic exchange of financial account information data, and effective and practical implementation of CbCR. With TIWB celebrating its tenth year in 2025, the initiative will look to continue to expand to cover additional international tax areas.

**The OECD programme of support in the taxation of extractives continued its three-pronged approach on training, guidance and bespoke technical assistance.**

Running since 2018 in partnership with the Inter-Governmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), the extractives programme delivers high-quality regional training, dedicated written guidance resources, and bespoke deep-dive support to selected countries. Six deep-dive programmes ran in 2024, with the programme in Zambia concluding. Delivered in partnership with both

IGF and the African Tax Administration Forum (ATAF) this programme, among other results, helped deliver an additional USD 58 million in corporate tax from the copper mining sector.

**The Global Forum provided bilateral support to a record 79 developing countries on tax transparency and exchange of information in 2024.** As developing countries constitute over half of the Global Forum’s 171-strong membership, demand for capacity building from the membership has continued to grow. In addition to the bilateral assistance, over 11 500 officials were reached through training events and e-learning.

**Developing countries are increasingly realising the benefits of tax transparency.** Over EUR 45 billion of additional revenues were identified by developing countries through the implementation and use of exchange of information, including related voluntary disclosure programmes, in the period 2009-2023. In

**BOX 1. OECD AND GLOBAL FORUM TAX AND DEVELOPMENT WORK IN 2024, IN NUMBERS**

<b>45+</b> billion EUR	additional revenues were identified by developing countries from tax transparency through offshore tax investigations and voluntary disclosure programmes in the period 2009-2023
<b>2.4</b> billion USD	in additional tax revenues raised with the assistance of TIWB programmes since their inception
<b>24 000+</b> tax officials	trained - through OECD and Global Forum live, self-paced and recorded training
<b>8 000+</b> tax administrators	in LAC responding to tax morale survey
<b>3 234</b> additional requests	for information through Exchange of Information on Request made by developing countries
<b>135</b> economies included	in OECD Global Revenue Statistics database – including seven additional developing countries since 2023
<b>79</b> technical support	programmes for developing countries on tax transparency and exchange of information
<b>79</b> countries included	in Pricing Greenhouse Emissions – including 37 developing countries
<b>66</b> TIWB programmes	running by the end of 2024 – including 25 new programmes
<b>66</b> developing countries	included or updated in the OECD Investment Tax Incentives Database and accompanying analysis on use and design of Corporate Tax Incentives
<b>48</b> developing countries	participating in the Inventory of Tax Technology Initiatives used by tax administrations
<b>44</b> face-to-face events	delivered by the Global Relations Programme

2023 alone (the latest year available) African countries identified EUR 2.2 billion in additional revenues.

**The OECD Academy for Tax and Financial Crime Investigation (the Academy) celebrated its 10<sup>th</sup> anniversary, and continues to evolve.** The Academy delivered 15 courses in 2024, including the first on-site course for the new Francophone pilot academy centre. The Asia academy renewed its Memorandum of Understanding (MoU) with Japan to secure its future. A record six TIWB-Criminal Investigation (TIWB-CI) programmes were launched in 2024.

**The OECD has continued to provide a range of tools, support, and advice to developing countries on a variety of tax policy issues, including issues linked to the Sustainable Development Goals (SDGs) such as health, informality, and social protection.** New analyses of presumptive tax regimes identify the challenges of such regimes and provide guidance on their design to ensure

they fulfil their purpose in contributing to incentivising business formalisation and strengthening tax compliance. Work on health and taxation has continued, including a health financing review in Cameroon, the development of a health tax revenue database including 136 developing countries, and a report on tobacco taxation in Latin America highlighting how the total social and economic costs of tobacco use significantly outweigh the tobacco tax revenue that is raised.

**The Global Revenue Statistics Database continues to expand. 135 jurisdictions are now included, an increase of eight in 2024 (seven of which are developing countries).** High quality, internationally comparable revenue statistics are vital for policy making, and enable research and analysis by a wide range of stakeholders. The most recent data show that between 2021 and 2022, the regional average tax-to-Gross Domestic Product (GDP) ratio rose by 0.6 percentage points in Asia-Pacific, 0.5 percentage points in Africa and 0.3 percentage points

<b>40</b> bilateral country programmes	on BEPS and Transfer Pricing
<b>40</b> developing countries	making improvements in the implementation of the standards on transparency and exchange of information
<b>29</b> developing countries	included in the annual OECD Tax Policy Reforms analysis
<b>26</b> countries in	Latin America, Africa and Asia covered by survey of public perceptions on trust in tax
<b>25</b> developing countries	reporting use of the Digital Transformation Maturity Model to support the digitalisation of tax administration
<b>22</b> developing countries	with new or updated legislation on BEPS and Transfer pricing – including 10 related to the Global Minimum Tax
<b>22</b> Development Assistance Committee members	included in Tax Treatment of Official Development Assistance Transparency Hub
<b>17</b> developing countries	in total that have completed the Tax Crime Maturity Model
<b>15</b> courses	run across the Academy for Fighting Tax Crime centres including the first on-site course for the pilot Francophone Academy
<b>11</b> countries (including 7 developing countries)	included in analysis of the design of Presumptive Tax Regimes
<b>4</b> pilot programmes	on peer-to-peer assistance on tax administration digitalisation
<b>3</b> developing countries	using the Social Protection Tax Revenue Framework – as part of social protection financing reviews

in Latin America and Caribbean (LAC). The average tax-to-GDP ratio slightly decreased by 0.04 percentage points in OECD countries.

**Developing country inclusion in Pricing Greenhouse Gas Emissions also continues to expand, with 37 developing countries now included.** In all but five, there was a decline in net Effective Carbon Rates in Official Development Assistance (ODA) eligible countries between 2021 and 2023. While five developing countries decreased their fossil fuel subsidies, 16 increased them. While explicit carbon taxes and emissions trading systems remain rare in developing countries, and rates are unchanged since 2021, a growing number are considering them. Two developing countries, Nigeria and Mauritius, are pilot countries for the Inclusive Forum on Carbon Mitigation Approaches (IFCMA), which will entail an in-depth stocktake and mapping of carbon mitigation approaches, as well as capacity-building activities.

**With three new peer-to-peer programmes on supporting digitalisation, the support to tax administrations delivered through the OECD Forum on Tax Administration (FTA) continued to expand.** These pilot programmes are already having spillover impacts, with participants from one pilot programme now providing support to a neighbouring jurisdiction. In addition, work has begun on a new guide for developing countries on how to develop digitalisation and digital transformation strategies.

**A new project on tax morale and the fiscal pact in LAC is providing new data on perceptions on tax in the region and beyond.** Specially commissioned polling on public perceptions highlight support for the fiscal pact in theory, but a view that it is not being delivered in practice. These public perceptions are being complemented with a unique survey of over 8 000 tax administrators from the region, looking at a range of issues including views on the role and function of the tax system and administration, perceptions on compliance, the culture of the tax administration, and the role of the tax system in addressing challenges such as inequalities.

**The OECD, together with the PCT partners, continue to support the broader international dialogue on tax and development.** In the run-up to the 4<sup>th</sup> Financing for Development Conference (FfD4) in 2025, the PCT has been articulating a clear narrative

on tax and development. This narrative highlights the importance of tax as the principal source of finance for development, that progress is possible on tax, but it requires comprehensive reforms, across a range of tax types in both policy and administration.

**All of the work of the tax and development programme at the OECD continues to be disseminated widely through the Global Relations Programme on Taxation (GRP), which reached over 12 000 officials in 2024.** The GRP delivers a range of in-person, virtual, and self-paced training on international tax to tax officials from across the globe. In 2024, its self-paced portfolio continued to expand with 32 new recorded webinars, three new e-learning courses, and eight new translations of e-learning courses, to reach a total of 148 self-paced resources. The Programme continues to recognise the importance of linguistic diversity, with training provided in eight languages in 2024, and an increasing number of the e-learning courses being made available in different languages. Progress was also made in the gender diversity of experts participating in the GRP, with a four-percentage point increase in the share of female experts (40%).

**An independent evaluation conducted in 2024 highlighted that the OECD and the Global Forum are ‘widely regarded as relevant and effective in strengthening capacity of developing countries in the area of international taxation’.** In addition to providing evidence on the impact of the work on tax and development, the evaluation also provided a number of recommendations that can help the OECD to continue to refine and improve its offer in 2025 and beyond.

**In 2025, priorities will include supporting developing countries to engage in discussions about the future of the OECD/G20 Inclusive Framework on BEPS (IF/Inclusive Framework).** These discussions will look to improve the relevance of the Inclusive Framework for developing countries, as well as ensuring developing countries are able to help shape a new forward-looking agenda. Other priorities include the further evolution and expansion of TIWB (with the United Nations Development Programme (UNDP)), continuing to support the implementation of tax transparency standards, including new support on the Crypto-Asset Reporting Framework (CARF), contributing to the Financing for Development processes and continuing to expand developing country inclusion in OECD tax databases and analyses.

## 2. The OECD offer to support Domestic Resource Mobilisation

The increased mobilisation of domestic resources is critical to achieve the Sustainable Development Goals (SDGs). Taxation systems fund essential public services, such as education, health, security and social protection. Well-designed taxes can also contribute to the reduction of inequalities, the protection of environment and the improvement of health outcomes. Increased public resources can unlock a virtuous cycle, where the availability and quality of public services is improved, which reinforces citizens confidence in public institutions and their willingness to pay tax.

**The international recognition of the importance of domestic resource mobilisation (DRM) has grown over time.** The Addis Ababa Action Agenda stressed that “significant additional domestic public resources, supplemented by international assistance as appropriate, will be critical to realizing sustainable development and achieving the sustainable development goals”. Annual financing needs to achieve the SDGs by 2030 are estimated to reach USD 4 trillion<sup>1</sup> and it is acknowledged across international institutions that DRM is one of the key leverages to address this gap<sup>2</sup>.

**However, developing countries face significant challenges along this path.** These include the lack of administrative capacity, the broad extent of the informal economy, illicit financial flows and pressures to maintain or expand wasteful tax incentives. Since 2015, the average tax revenue-to-Gross Domestic Product (GDP) ratio increased modestly in developing countries overall (from 16.8% to 17.5% in 2022), but it remains at 11.4% in low-income countries, well below the 15% threshold which is considered as a minimum to finance critical social services and invest in economic development<sup>3</sup>. Support is needed to help developing countries tap the potential of their domestic resources.

**While international taxation cannot deliver the full scale of resources required by developing countries, it can make a useful contribution<sup>4</sup>.** In addition, ensuring international tax risks are addressed is important to prevent activity moving offshore as action is taken domestically, as well as to demonstrate to domestic taxpayers that action is also being taken on international taxation, and so help maintain tax morale.

1. OECD (2025), *Global Outlook on Financing for Sustainable Development 2025: Towards a More Resilient and Inclusive Architecture*, OECD Publishing, Paris, <https://doi.org/10.1787/753d5368-en>.
2. OECD (2025), *Global Outlook on Financing for Sustainable Development 2025: Towards a More Resilient and Inclusive Architecture*, OECD Publishing, Paris, <https://doi.org/10.1787/753d5368-en> and UN DESA FSDO (2024), *Financing for Sustainable Development Report 2024*, <https://desapublications.un.org/publications/financing-sustainable-development-report-2024>.
3. Rishabh Choudhary; Franz Ulrich Ruch; Emilia Skrok. *Taxing for Growth: Revisiting the 15 Percent Threshold* (English). Washington, D.C.: World Bank Group. <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/099062724151523023/p1778861e0c40b081186a61ced16cac6cde>.
4. Juan Carlos Benitez, Mario Mansour, Miguel Pecho, and Charles Vellutini. “Building Tax Capacity in Developing Countries”, Staff Discussion Notes 2023, 006 (2023), accessed May 13, 2025, <https://doi.org/10.5089/9798400246098.006>.

**In this regard, the Organisation for Economic Co-operation and Development (OECD) has built a comprehensive offer which developing countries willing to expand their tax collection can mobilise.** This offer can be described following a life-cycle approach, as it covers every step from policy analysis to practical implementation and enforcement:

- **Policy analysis:** landmark OECD datasets and publications such as Global Revenue Statistics<sup>5</sup> and Corporate Tax Statistics<sup>6</sup> now cover respectively 135 and 123 jurisdictions, allowing a large number of developing countries to compare their tax systems with peers and providing the foundation for the analysis of tax and customs policies. The OECD provides technical support to countries willing to join these initiatives. It also develops analytical work on selected tax topics relevant for developing countries, such as the financing of social protection reforms, tax and informality, tax morale, energy taxes or health taxes.
- **Policy design:** the OECD collaborates with countries willing to reform their tax systems. Its technical assistance entails the analysis of policy options and support in the legislative drafting. The OECD has provided such support on a bilateral or regional basis on Value Added Tax (VAT), transfer pricing, tax incentives, anti-avoidance measures and health taxes.
- **International collaboration:** there are strong synergies between the OECD standard-setting activities in international tax collaboration and its offer to support DRM. Over the last 15 years, key reforms including the automatic exchange of information (AEOI) on financial accounts, the Base Erosion and Profit Shifting (BEPS) action plan and the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy (Two-Pillar Solution) have strongly reduced tax evasion and tax avoidance affecting developing countries. Tax transparency alone has provided EUR 45 billion of additional revenues for developing countries<sup>7</sup>. The OECD supports developing countries' effective participation in the OECD/G20 Inclusive Framework on BEPS (IF/Inclusive Framework), which is key to ensure their needs and perspectives inform the design of international tax standards. It is also well placed to assist developing countries in the implementation of the new standards, for example in the adoption of the BEPS multilateral instrument to implement the BEPS treaty-related measures, or the implementation of the Global Minimum Tax (GMT), and in the use of data collected thanks to the transparency standards (AEOI data on individuals' financial accounts, Country-by-Country (CbC) reports on multinational enterprises).
- **Capacity building:** the OECD helps developing countries reinforce their administrative capacities through a variety of tools. The Global Relations Programme on Taxation (GRP) provides multilateral training for tax officials, both in live events (in-person and virtual) and through self-paced solutions, covering the fundamentals of international taxation (e.g. tax treaties, transfer pricing, VAT on international trade, exchange of information) and the latest developments (e.g. Two-Pillar Solution, Crypto-Asset Reporting Framework (CARF)). Further, the OECD Academy for Tax and Financial Crime Investigation (the Academy) provides demand-driven training to tax and other law enforcement authorities, with academy centres established in Africa, Latin America and Asia-Pacific. This is supplemented by bilateral programmes, currently ongoing with a number of countries in Latin America and the Caribbean (LAC), Africa and Asia-Pacific. Finally, Tax Inspectors Without Borders (TIWB), a joint initiative with the United Nations Development Programme (UNDP) which is celebrating its 10<sup>th</sup> anniversary this year, provides a unique approach to capacity building, where selected experts work alongside local audit teams in actual cases.
- **Tax administration:** the OECD's Forum on Tax Administration (FTA) engages with developing countries through a number of initiatives, including on data collection (International Survey on Revenue Administration (ISORA)), technology initiatives

5. <https://www.oecd.org/en/data/datasets/global-revenue-statistics-database.html>.

6. OECD (2024), *Corporate Tax Statistics 2024*, OECD Publishing, Paris, <https://doi.org/10.1787/9c27d6e8-en>.

7. 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://web-archiv.oecd.org/tax/transparency/documents/2025-global-forum-capacity-building-report.pdf>.

(Inventory of Tax Technology Initiatives (ITTI)) and exchanges of good practices in selected areas (e.g. risk management, tax debt management or gender balance).

**While there is a strong focus on international taxation, in recent years the OECD offer has broadened** such that the OECD offer covers a broad spectrum of taxes, not only corporate income tax but also personal income tax, VAT or social security contributions. It also addresses the broadening of tax bases through tax expenditure and subsidy reform.

**The OECD offer is demand-driven, flexible and fully respectful of the sovereignty of developing countries.** Countries willing to collaborate with the OECD may wish to engage with respect to the whole lifecycle of tax reform or request only targeted assistance on specific items.

**A significant part of the OECD offer is delivered in partnership with other organisations.** Alongside the TIWB Initiative, the OECD takes part to the Platform for Collaboration on Tax (PCT), together with the International Monetary Fund (IMF), the United Nations (UN) and the World Bank Group (WBG) and operates with a network of Regional Tax Organisations. In addition, the work with developing countries is supported financially by generous donations from 15 countries and the European Union.

**The OECD has a proven track record of supporting effective DRM, confirmed by a recent independent evaluation.** This work builds on the OECD's well-recognised expertise in international taxation and a long-standing experience of engagement with non-members. The OECD stands ready to further extend its offer and adapt it to the varying challenges and demands of developing countries.



Plenary Meeting of the Forum on Tax Administration in November 2024 – Athens, Greece.

### 3. Policy and Statistics

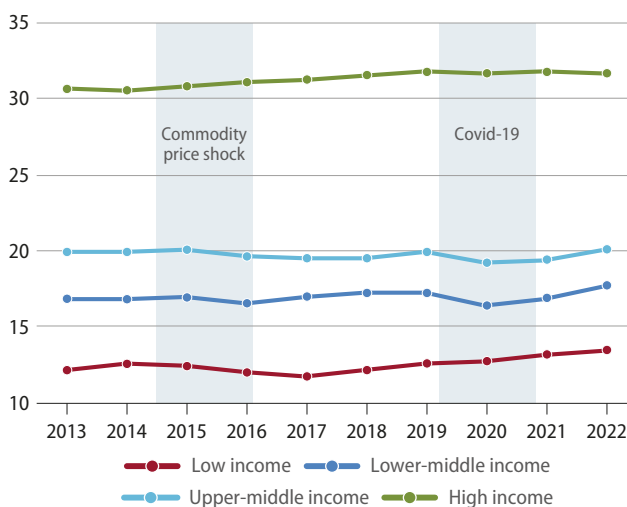
As countries increase their demands and expectations on what their tax systems can deliver in respect to Domestic Resource Mobilisation (DRM), and development goals more broadly, the availability of robust tax policy analysis, accompanied by high quality statistics, becomes more important than ever. Governments are often looking to tax policy to not only raise revenues, but also encourage growth and investment, or influence other behaviour such as reduced pollution or healthier lifestyles. Effectively balancing these aims requires high quality tax policy analysis, which itself often requires high quality revenue statistics to enable effective modelling and analysis.

The Organisation for Economic Co-operation and Development (OECD) is continuing to provide a range of tools, support, and advice to developing countries on a variety of tax policy issues. These include issues linked to development goals such as health, informality, and social protection (see Box 2).

The OECD continues to work with a range of partners to produce a number of valuable datasets on revenues, pricing emissions, and tax administrations with increasing coverage of developing countries. High quality internationally comparable statistics are a vital resource for effective tax policy design and monitoring. Through the expanding coverage of OECD statistics to developing countries, and by making the data freely publicly available more and more countries, and researchers, are able to utilise this valuable resource to improve tax systems.

The OECD Global Revenue Statistics Database expanded to 135 economies with seven additional developing countries joining in 2024. Azerbaijan, Kiribati, Marshall Islands, Mozambique, Sri Lanka, Somalia and Zambia joined the Global Revenue Statistics Database,<sup>1</sup> the world's largest, most-detailed publicly available source of reliable and comparable data on tax revenues. The database now includes half of low-income countries, and two thirds of middle-income countries (as well as over half of high-income countries). Figure 1 shows the evolution of tax levels across the countries included in the *Global Revenue Statistics Database* grouped by income level (Page 15 →).

FIGURE 1. Tax-to-GDP Ratios 2013-2022



Source: OECD Global Revenue Statistics Database

1. <https://www.oecd.org/en/data/datasets/global-revenue-statistics-database.html>.

## BOX 2. Tax Policy in 2024

### INFORMALITY

Well designed and administered presumptive tax regimes can play an important role in business formalisation, the strengthening of tax compliance and the expansion of social protection coverage. This requires, among other features, that regimes are simple, predictable, affordable and well communicated. These key features are sometimes not observed in practice, resulting in complex and unstable designs that might undermine the regime's effectiveness.

The OECD Taxation Working Paper “The design of presumptive tax regimes in selected countries” provides a novel source of information on 20 presumptive tax regimes in OECD and non-OECD member countries. It compiles detailed information on multiple design and administration features of country-specific presumptive tax regimes and presents them in a systematic way. It describes common practices observed, it identifies design and administration features that align with best practices discussed and highlights the main challenges concerning the presumptive tax regimes covered.

The examples in this paper can serve as guidance to policy makers and tax administrations to strengthen particular features of the presumptive tax regimes implemented in their jurisdictions. This Working Paper is the continuation of a first paper on “The design of presumptive tax regimes”<sup>a</sup>, published in 2023.

The OECD has also been working with Senegal and Thailand on their presumptive tax regimes, as well as organising multilateral workshops.

### SOCIAL PROTECTION

The OECD has developed a Social Protection Tax Revenue Framework, which is described in the OECD Taxation Working Paper “Mobilising domestic resources in low- and middle-income countries: An analytical framework”<sup>b</sup> published in June 2025.

This Framework has also been applied in several countries, Cameroon, Senegal and Thailand. This has included discussions with a range of stakeholders in country, and set the scene for additional support, including the integration of social protection considerations into presumptive tax regime design in Senegal.

### HEALTH

The OECD Health Tax Revenue database has continued to be developed and now includes 136 developing countries (out of a total of 141 Development Assistance Committee (DAC) recipient countries, and 194 countries included in the database). This combines information from OECD Global Revenue Statistics, the World Health Organisation (WHO), European Union (EU) National Tax Lists and national counterparts on revenue from excise taxes on tobacco, alcohol, sugar-sweetened beverages, and food products from 2000 to today.

The scope for reform of tobacco taxation in Latin America and the Caribbean was examined in the report Tobacco Taxation in Latin America and the Caribbean. Drawing on detailed information on tobacco taxation in 18 countries in the region it finds that the social and economic costs of tobacco use significantly outweigh the tobacco tax revenue raised, and identified significant scope for reforms to reduce the prevalence and societal costs of tobacco use.

The OECD has also continued to support countries with reviewing their health financing, undertaking a review of Cameroon in 2024. Four main areas of reform were identified to mobilise additional revenues for health: broadening the tax base by incentivising formalisation and compliance, increasing health-related tax revenues, making greater use of general tax revenues, and considering soft earmarking of general revenues to health.

a. Mas-Montserrat, M. et al. (2023), “The design of presumptive tax regimes”, OECD Taxation Working Papers, No. 59, OECD Publishing, Paris, <https://doi.org/10.1787/141239bb-en>.

b. Brys, B. et al. (2025), “Mobilising domestic resources in low- and middle-income countries: An analytical framework”, OECD Taxation Working Papers, No. 74, OECD Publishing, Paris, <https://doi.org/10.1787/be3ffbbb-en>.

... Box 2 continued

## TAX MORALE

The OECD continued to develop work on identifying the drivers of tax morale – the intrinsic motivation to pay tax – and exploring the policies and practices that can help build tax morale in developing countries.

A new project focussing on tax morale and the fiscal pact in Latin America and the Caribbean is providing new data on perceptions on tax in the region and beyond. This project seeks to combine three data sets, two of which have been commissioned specifically for the project.

Specially commissioned polling on public perceptions on tax highlight support for the fiscal pact in theory, but a view that it is not delivering in practice. In partnership with the Association of Certified Chartered Accountants (ACCA) and the International Federation of Accountants (IFAC) a polling was commissioned for 16 countries in Latin America, and five each in Africa and Asia for comparison. The results of this were published in December 2024 in the report [Public Trust in Tax 2024: Latin America and Beyond](#).

Public perceptions are being complemented with a unique survey of over 8 000 tax administrators' perceptions. The survey covered a range of issues including views on the role and function of the tax system and administration, perceptions on compliance, the culture of the tax administration, and the role of the tax system in addressing challenges such as inequalities. To complement the perceptions data the International Survey on Revenue Administration (ISORA) is being used to provide an overview on policies and practices across the region that may influence tax morale. The results will be published in 2025.

Source: OECD Secretariat



Presenting the first draft of "Financing Social Protection report" and gauging interest on a more in-depth report, April 2025 – Yaoundé, Cameroon.



Participation in the Tobacco Tax meetings to discuss tobacco excise tax rate setting within the broad indirect tax reform taking place in Brazil. The mission is organized by ACT Brasil and CTFK (Campaign for Tobacco Free Kids), 19-23 May 2024 – Brasília, Brazil.

In the decade between 2013 and 2022, tax-to-GDP ratios increased in more than 60% of countries. On average, the tax-to-Gross Domestic Product (GDP) ratio increased the most for low-income countries, by 1.0 percentage points but remains below the 15% threshold. Meanwhile the increase was smaller for lower-middle income countries (0.8 percentage points) and upper-middle income countries (0.1 percentage points). The difference between the averages for upper-middle and high-income countries exceeded 10 percentage points in 2022.

**The OECD dataset on Pricing Greenhouse Gas Emissions now comprises 79 countries, including 37 developing countries.** Mauritius and Zambia joined in 2024. Across Official Development Assistance (ODA) eligible countries, Net Effective Carbon Rates (ECR) declined to EUR 4.95/tCO<sub>2</sub>e in 2023 from EUR 8.05/tCO<sub>2</sub>e in 2021. In all but five developing countries the Net ECR declined, and in 13 there is a negative Net ECR, while seven have a Net ECR higher than the 14.0/tCO<sub>2</sub>e average. Sixteen developing countries increased their fossil fuel subsidies between 2021-2023, while only five decreased them.

**The OECD, together with the International Monetary Fund (IMF), the Inter-European Organisation of Tax Administrations (IOTA), and the Centro Interamericano de Administraciones Tributarias (CIAT) or Inter-American Center of Tax Administrations, conducts the annual International Survey on Revenue Administration (ISORA) which provides a unique public dataset on over 160 revenue administrations.** The ISORA data supports tax administration in understanding their performance in context, as well as providing valuable data for the design of technical assistance programmes. The data is also valuable in developing and calibrating revenue

administration assessment tools, such as the Tax Administration Diagnostic Assessment Tool (TADAT).

**The OECD also continues to track both ODA to tax and the tax treatment of ODA.** As the repository for ODA data, the OECD ODA Creditor Reporting System is the principal source of data on development assistance for revenue mobilisation. There was a significant reduction in both disbursements and commitments of ODA to revenue mobilisation from DAC members in 2023. Disbursements declined from USD 352 million in 2022 to USD 229 million in 2023, the lowest level since 2017. Commitments declined from USD 261 million in 2022 to USD 188 million in 2023, this is the lowest level of commitments since tracking of ODA to revenue mobilisation was introduced in 2015. The G7 countries provided less ODA support to revenue mobilisation in 2023 than they did in 2015. The OECD also continued to maintain a database on the tax treatment of ODA, including the policy positions of 22 DAC members.

**In addition to providing the datasets on which to inform tax policy, the OECD is also working with a number of countries to support their tax policy functions.** For example, in Tunisia the OECD has been assisting the Ministry of Finance with the development of a Tax Policy Analysis Unit. The Revenue Statistics in Asia and the Pacific Technical Workshop brought together 48 participants from 33 Asia-Pacific economies and the four co-organisers (the OECD, the Asian Development Bank (ADB), the Pacific Islands Tax Administrators Association (PITAA), the Pacific Community) to discuss trends in DRM in the region and experiences in using revenue data to inform policy making and reforms.

## 4. The OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting

Two developing countries, Fiji and Moldova, joined the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (IF/Inclusive Framework) in 2024. This brings the total number of developing countries participating to 73, almost half of the membership. They benefitted from two-year induction programmes, which are available to all new developing country Inclusive Framework members.

### Developing countries continue to be active participants in the meetings and activities of the Inclusive Framework.

Developing countries made up 47% of the participation at the April 2025 Inclusive Framework Plenary, and 30% of the country participation to the main working parties related to BEPS. In addition to attending meetings, developing countries are contributing to the discussions both in person and through written comments.

**Improving the engagement and participation of the Inclusive Framework is a high priority.** Following a first round of discussions during the April 2024 Inclusive Framework Plenary, improvements to operating processes and governance of the Inclusive Framework have been approved at the plenary in Cape Town in April 2025, addressing topics such as the pace and frequency of meetings, document complexity, facilitation of meeting participation, agenda-setting and engagement with external stakeholders. Regional events will be increasingly leveraged in the future, including by holding regional seminars, technical webinars, and regional informative sessions prior to key meetings, focusing on specific issues and covering all relevant regions.



## BEPS 1.0 IMPLEMENTATION

### Country-by-Country Reporting

**The increased focus on ensuring access to Country-by-Country Reporting (CbCR) agreed in 2023 continued in 2024.** CbCR is one of the four minimum standards and a flagship action of the BEPS project, particularly for developing countries. CbCR serves as a critical tool for risk assessment purposes, helping tax administrations in developing countries improve compliance actions, prioritise cases, and optimise their resources. Assistance in implementing this standard has consistently been offered to developing countries, with a renewed focus in 2023. In 2023 the OECD Ministerial Council Meeting (MCM) communique and the subsequent G20/OECD Roadmap on Developing Countries and International Taxation Update<sup>1</sup> included targets for an additional ten countries to be in a position to receive CbC reports by September 2024, and an additional ten in each of the following two years.

**Twenty-nine developing countries now fully implement the Action 13 standard. Of these, 17 are non-OECD non-G20 countries.** This is an increase of 14 in three years. Intensified support has enabled an additional 11 countries to meet all the requirements to receive CbC reports in 2024. These countries were Albania, Armenia, Azerbaijan, Belize, Costa Rica, Georgia, Kazakhstan, Kenya, Maldives, Thailand, and Ukraine. Work is ongoing with a further 22 jurisdictions to meet the standard in the coming years. At the Inclusive Framework Plenary of April 2025, measures were announced to support countries gaining access in their preferred timeframe. Support provided includes helping jurisdictions prepare for the Global Forum confidentiality assessments (which are required to access CbC reports), bilateral assistance, including on-site ad hoc missions on implementation (drafting of legislation and “appropriate use” policy documents and assistance with joining the CbCR Multilateral Competent Authority Agreement (MCAA)), Tax Inspectors Without

1. [https://www.oecd.org/en/publications/g20-oecd-roadmap-on-developing-countries-and-international-taxation-update-2023\\_4fc33451-en.html](https://www.oecd.org/en/publications/g20-oecd-roadmap-on-developing-countries-and-international-taxation-update-2023_4fc33451-en.html).



16th Meeting of the OECD/G20 Inclusive Framework on BEPS on 28 May 2024 at the OECD Headquarters – Paris, France.

Borders (TIWB) pilot programmes on the use of CbC data, the organisation of technical workshops and the provision of self-paced training materials.

## BEPS Multilateral Instrument

**Forty-six developing countries have now signed the BEPS Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI or Multilateral Instrument), with 31 having ratified as of 31 December 2024.** The BEPS MLI allows parties to bring their bilateral tax treaties in line with the BEPS treaty-related standards and measures, without the need for costly and time-consuming bilateral negotiations. It currently covers 104 jurisdictions, both IF and non-IF members, 46 of which are developing countries. Almost all the developing country signatories have received some assistance from the OECD in the process. Two developing countries signed the BEPS MLI in 2024 (Algeria and Democratic Republic of the Congo). Two developing countries ratified the BEPS MLI during the year (Azerbaijan and Mongolia). One additional country ratified the MLI in January 2025 (Kenya), bringing the total number of developing countries ratifying the MLI to 32.

**At the end of 2024, the BEPS MLI covers around 900 bilateral tax treaties including at least one developing country.** Once in effect for all covered treaties of the signatories, it will modify over 1 900 bilateral tax treaties.

## TWO-PILLAR SOLUTION

### Pillar One – Amount A

**In 2024, developing countries contributed to stabilising the text of the Multilateral Convention to implement Amount A of Pillar One (MLC).** During the negotiations in the Task Force on the Digital Economy (TFDE), developing countries were able to secure further amendments to the MLC text aimed at accommodating their specific needs, such as modifications to reduce the impact of the Marketing and Distribution Profit Safe Harbour (MDSH) – a feature that reduces Amount A allocations to take into account pre-existing taxing

rights on multinational companies' excess profits – on jurisdiction with lower income levels. At the IF Plenary of April 2025, the IF delegates agreed to pursue negotiations on Pillar One with a view to securing certainty and stability in the international tax system.

### Pillar One – Amount B

**The Amount B approach was incorporated into the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations in February 2024.** Amount B provides for an elective simplified and streamlined approach to the application of the arm's length principle to in-country baseline marketing and distribution activities, with a particular focus on the needs of low-capacity jurisdictions. The simplified and streamlined approach is expected to enhance tax certainty and to relieve compliance burdens for taxpayers and tax administrations alike.

**Jurisdictions can choose to apply the simplified and streamlined approach to qualifying transactions of eligible baseline distributors for fiscal years commencing on 1 January 2025.** Amount B defines the set of in-scope transactions and a pricing framework that sets forth a simple process for determining the remuneration of in-scope distributors.

**Members of the Inclusive Framework committed to respect the outcome determined under the simplified and streamlined approach where such an approach is applied by a “covered jurisdiction”.** Covered jurisdictions<sup>2</sup> are low and middle-income IF jurisdictions, excluding European Union (EU), OECD and G20 members that have not indicated a willingness to apply Amount B<sup>3</sup>. Non-IF members that are low- and middle-income countries that express a willingness to apply Amount B will be added to the list of covered jurisdictions.

**Guidance and support are being provided to countries wishing to implement Amount B.** Following the publication of the Amount B Report on 19 February 2024, additional guidance was released in 2024 to facilitate implementation of Amount B (see Box 3). Training events have also been run, with two webinars taking place in 2024.

2. See also *Statement on the definition of covered jurisdiction for the Inclusive Framework political commitment on Amount B* - [https://www.oecd.org/content/dam/oecd/en/publications/support-materials/2024/02/pillar-one-amount-b\\_41a41e1e/statement-covered-jurisdiction-definition-inclusive-framework-commitment-amount-b.pdf](https://www.oecd.org/content/dam/oecd/en/publications/support-materials/2024/02/pillar-one-amount-b_41a41e1e/statement-covered-jurisdiction-definition-inclusive-framework-commitment-amount-b.pdf).

3. Argentina, Brazil, Costa Rica, Mexico and South Africa have all made that expression of interest.

BOX 3. **Guidance produced in 2024 to facilitate implementation of Amount B**

- **Definition of covered jurisdictions for purposes of the political commitment.** This definition was released by the Inclusive Framework on 17 June 2024. Inclusion as a covered jurisdiction does not mean the jurisdiction has adopted Amount B. Jurisdictions adopting Amount B will be identified separately.
- **Definitions of qualifying jurisdictions within the meaning of section 5.2 and 5.3 of the Amount B guidance.** These definitions will facilitate adjustments to the return calculated under the simplified and streamlined approach for tested parties located in those qualifying jurisdictions. The respective definitions were incorporated in the Amount B Report since their publication on 17 June 2024.
- **Model Competent Authority Agreement (MCAA)** to facilitate the implementation of its political commitment on Amount B of Pillar One. This practical tool was released by the Inclusive Framework on 26 September 2024, and it is designed to be particularly beneficial for jurisdictions with limited resources and data availability.
- **Fact sheets** released on 19 December 2024 provide a high-level overview of the mechanics of Amount B, including the steps taxpayers and tax administrations should take to apply Amount B.
- **Pricing Automation Tool**, released on 19 December 2024, has been developed to automatically compute the Amount B return for an in-scope tested party, requiring only minimal data inputs, and is intended to further optimise the administrative and simplification benefits for both tax administrations and taxpayers. The tool will be updated annually to reflect any changes to the pricing matrix and other datapoints relevant to application of Amount B adjustment features. Inclusion in this list is purely illustrative and does not mean the jurisdiction has adopted Amount B.



Source: OECD Secretariat

**A consolidated report has been released in February 2025, bringing together all the relevant materials published by the Inclusive Framework throughout 2024, and it will be accompanied by further capacity building and guidance.** The consolidated report includes the Amount B Report of 19 February 2024; along with the definitions of qualifying jurisdictions, the list of jurisdictions within scope of the political commitment on Amount B (“covered jurisdiction”) and the MCAA on the application of Amount B designed to facilitate the implementation of that political commitment. This will be accompanied by additional guidance (including FAQs, a Pricing Paper to enhance transparency and understanding of the pricing framework and an Information Gathering Framework to prepare the future

reviews of the simplified and streamlined approach) and a range of training events throughout 2025 (e.g., a public technical webinar, webinars and face-to-face training events co-hosted with OECD Multilateral Tax Centres (MTCs)).

**As of today, the adoption of Amount B is still under consideration in many Inclusive Framework member countries as they take time to complete domestic administrative and legislative procedures** along with other competing fiscal priorities in 2025/2026. To facilitate co-ordination, the OECD will maintain on its website a list of jurisdictions that have officially confirmed that they will adopt Amount B, including the date of adoption.

## Pillar Two – Global Minimum Tax

### Implementation of the Global Minimum Tax

**In 2024, ten developing countries enacted legislation for implementing the Global Minimum Tax (GMT) from 2024 or 2025.** This is the case of Brazil, Indonesia, Kenya, Malaysia, North Macedonia, South Africa, Thailand, Türkiye, Viet Nam and Zimbabwe (a non-IF member).

**Based on the learnings from the Pilot Programme (see below), a new series of multilateral, interactive workshops on the GMT were launched in September 2024,** entitled “*The GMT – Assessing the economic impact, drafting the legal rules and considering broader tax incentives reform*”. A small group of five countries (Azerbaijan, North Macedonia, Papua New Guinea, Ukraine, and Zambia) that were similarly situated came together in a virtual format for a series of five virtual workshops in successive weeks and the feedback received from the participating countries was very positive. As a result, North Macedonia, which had very actively participated in the workshops, enacted in December 2024 retroactive legislation to implement the GMT from the beginning of the year.

**Further rounds of this new series of multilateral workshops have been organised in 2025,** including in French for five Francophone countries (Benin, Democratic Republic of the Congo, Gabon, Senegal and Tunisia).

**Bilateral follow-up support will remain important and will continue to be available as needed.** The joint OECD/UNDP Tax Inspectors Without Borders (TIWB) Initiative stands also ready to help with tax incentives and the GMT.

### Tax Incentives

**A Pilot Programme on the GMT and Tax Incentives continued in 2024, and has produced concrete results and key lessons for future work.** In late 2022, the OECD Secretariat established a Pilot Programme on the GMT and Tax Incentives with a focus on helping developing countries understand the new rules and how they interact

with their specific tax incentives, assess the economic impact of these rules, and support the drafting of legislation, as requested. Nine developing countries have been participating: Egypt, Georgia, Jamaica, Peru, Malaysia, Namibia, Nigeria, Senegal, and Thailand. As highlighted above, Malaysia and Thailand enacted legislation to implement the GMT as of 2025. Nearly all other countries are still actively engaging in how to respond to the GMT and whether to legislate, have first revenue estimates of GMT implementation available or are working on the assessment with the support from the OECD Secretariat. The key lessons are summarised in Box 4.

### Given the impact of the GMT on Tax Incentives, the PCT has developed new guidance on the matter.

Following the establishment of the PCT sub-group on tax incentives, a draft set of tax incentives principles were submitted to public consultation in December 2024, before the final report was released in May 2025. These principles are a follow up to the Platform’s 2015 Toolkit on tax incentives<sup>4</sup> and are designed to be easily accessible to policy makers and other stakeholders through providing general principles rather than specific policy prescriptions. They will be finalised in 2025, and additional guidance on tax incentives will be developed through the course of 2025.

**The OECD has continued to develop its Investment Tax Incentives Database (ITID).** In 2024 this database updated the information on 52 jurisdictions, and expanded to include 70 jurisdictions in total, 66 of which are developing countries. It describes trends on the design, targeting and granting of Corporate Income Tax (CIT) incentives, notably in terms of instrument-specific design features and eligibility conditions, and whether they support sustainable development objectives. It also provides insights into the evolution of Corporate Income Tax (CIT) incentives over the 2022–24 period<sup>5</sup>.

## Pillar Two – Subject to Tax Rule

**On 19 September 2024, the first high-level signing ceremony of the STTR multilateral instrument (STTR MLI) took place for early adopters of the instrument.**

4. PCT (2015) Options for Low Income Countries’ Effective and Efficient Use of Tax Incentives for Investment – [https://www.tax-platform.org/sites/pct/files/publications/100756-Tax-incentives-Main-report-options-PUBLIC\\_0.pdf](https://www.tax-platform.org/sites/pct/files/publications/100756-Tax-incentives-Main-report-options-PUBLIC_0.pdf).

5. OECD (2025), “OECD Investment Tax Incentives Database 2024 update: Corporate income tax incentives in emerging and developing economies”, OECD Business and Finance Policy Papers, No. 79, OECD, Paris Cedex 16, <https://doi.org/10.1787/b0de19dc-en>.

**BOX 4. Lessons learned from the GMT and Tax Incentives Pilot Programme**

- Tax incentives designed to attract foreign direct investment have often not generated the hoped-for results. The widespread implementation of a global minimum tax provides developing countries with internationally recognised parameters for discussions on tax policy and foreign direct investment.
- To maximise efficiency, multilateral approaches should be used in the future to lay the foundations for GMT implementation. This could then be supplemented by tailored bilateral assistance as needed.
- Co-ordination and co-operation with international and regional development partners (in particular, partners of the Platform for Collaboration on Tax (PCT), i.e., the International Monetary Fund (IMF), the United Nations (UN) and the World Bank Group (WBG), as well as the African Tax Administration Forum (ATAF) and the Asian Development Bank (ADB)) have created important synergies and prevented duplication of work.
- The Pilot Programme stressed the need for whole-of-government approaches and early stakeholders' engagement. The GMT implementation and its impact on tax incentives and investment policies indeed affect the portfolios of various governmental entities, such as ministries of finance, trade and investment, revenue authorities, investment boards and agencies as well as Free and Special Economic Zones.
- Furthermore, the Pilot Programme illustrated that the support cannot only be limited to technical discussions but also need to reach the political decisions-makers, such as ministers and commissioners general. Briefing parliamentarians, relevant parliamentary committees, and their secretariats early in the process, in particular during high-level country visits, can help facilitate the legislative processes.

Source: OECD Secretariat.



At the ceremony, nine jurisdictions signed the STTR MLI and a further ten expressed their intent to sign the Convention as soon as possible. Thirteen of these jurisdictions are developing countries for the purpose of the STTR commitment. The signature of the instrument will need to be followed by the completion of domestic ratification processes.

**The STTR is an integral part of the consensus achieved on Pillar Two and is especially important for developing country IF members.** The STTR complements the GMT and allows source jurisdictions to “tax back” where defined categories of intra-group covered income (including interest, royalties and income received in consideration for the provision of services) are subject to nominal corporate income tax rates below the STTR minimum rate of 9% and domestic taxing rights over that income have been ceded under a treaty.

**Following the IF agreement on the STTR model treaty provision in 2023, efforts in 2024 focused on the implementation of the STTR.** In the first half of the year, IF members completed a process developed to assist with implementation. As part of that process, all IF members were asked to clarify whether they apply

nominal tax rates to items of covered income below the STTR minimum rate of 9%. Relevant rates in existing tax treaties concluded with developing countries also had to be identified. The output of that process supported IF jurisdictions by providing developing countries with a documentation package consisting of a list of their existing tax treaties that could be the object of a request to implement the STTR and an indication of the effect of the STTR in those tax treaties.

**The IF also completed work to support developing countries in the application and administration of the STTR.** IF members developed a model competent authority agreement and guidance to support the administration of the STTR.

**This work was complemented by technical assistance and capacity building.** In 2024, support was provided on a bilateral basis to more than 30 jurisdictions; online training on the STTR was attended by more than 500 tax officials and viewed more than 1 000 times. This work will continue into 2025 in the form of workshops and dedicated support to assist with signature and ratification of the STTR MLI. The implementation of the STTR will be monitored and the documentation package updated.



High-Level Signing Ceremony of the Multilateral Convention to Facilitate the Implementation of the Pillar Two Subject to Tax Rule on 19 September 2024 at the OECD Headquarters – Paris, France.

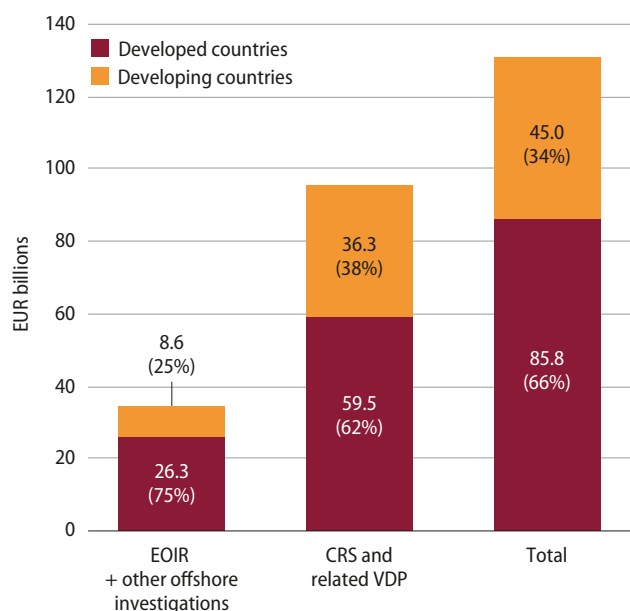
# 5. The Global Forum on Transparency and Exchange of Information for Tax Purposes

Since 2009, the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) has been instrumental in facilitating an effective international co-operation to tackle cross-border tax evasion. The Global Forum promotes the implementation of the international tax transparency standards: the Standard on Transparency and Exchange of Information on Request (EOIR) and the Standards on Automatic Exchange of Information (AEOI), i.e., the Common Reporting Standard for Automatic Exchange of Financial Account Information (CRS), and the Crypto-Asset Reporting Framework (CARF). Since 2011, capacity building has been a core duty of its work. By facilitating global tax co-operation, the Global Forum assists jurisdictions around the world in fighting tax evasion and other illicit financial flows (IFF) and securing the integrity of their tax systems.

The capacity-building programme of the Secretariat continues to contribute to the significant results achieved globally, regionally and locally through the implementation and the use of the tax transparency standards:

- Capacity-building activities intensified in 2024 with 79 developing countries benefitting from bilateral assistance, the highest number since the launch of the Global Forum capacity-building programme in 2011.
- Over EUR 45 billion of additional revenues were identified by developing countries through offshore tax investigations and voluntary disclosure programmes in the period 2009-2023. This represents 34% of the EUR 130 billion identified worldwide by Global Forum members.
- In 2023 alone, African, Asian and Latin American jurisdictions respectively identified in fact EUR 2.2 billion, EUR 1.8 billion and EUR 50.5 million of additional revenues through exchange of information (EOI).
- Developing countries identified 80% of these additional revenues reported by member jurisdictions in 2023 due to some high-profile investigations.
- Developing countries sent at least 3 200 requests for information in 2023 and those participating in CRS exchanges received information on over 32 million financial accounts, with a total value of EUR 2.4 trillion.
- The capacity-building programme contributed to build the capacities of over 11 530 officials through training events led by the Global Forum Secretariat (5 728 officials), e-learning courses (2 790 officials), and the training led by the laureates of the Train the Trainer programme (3 014 officials).
- 54% of participants in attendance of training activities and seminars were women.
- Members positively rated the technical assistance (4.7/5) and training programmes (4.3/5).

**FIGURE 2. Revenues identified between 2009–2023, by Global Forum members, in EUR billion**



Source: 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://web-archiver.oecd.org/tax/transparency/documents/2025-global-forum-capacity-building-report.pdf>.

## STRONG PARTICIPATION OF DEVELOPING COUNTRIES TO THE TAX TRANSPARENCY AGENDA

The dramatic changes made in the tax transparency landscape in the last 15 years have been the result of a strong political commitment of a growing number of jurisdictions around the world. To maintain and extend the tax transparency commitments, the Secretariat has continued to proactively engage with ministers, heads of tax administration and senior officials of member and non-member jurisdictions through over 70 high-level meetings.

**These engagements coupled to the capacity building offered allowed significant positive development in 2024:**

- The number of Global Forum members continued to grow with Zambia joining the tax transparency agenda, bringing the membership to 171 jurisdictions (including 95 developing countries).
- Algeria and Trinidad and Tobago signed the Convention on Mutual Administrative Assistance

in Tax Matters (MAAC). The MAAC is the most complete multilateral instrument for administrative co-operation between tax authorities to which 149 jurisdictions (including 73 developing jurisdictions) are now participating. The MAAC is in force for 141 jurisdictions (including 66 developing countries).

- Georgia, Moldova and Ukraine successfully started their first reciprocal CRS exchanges.
- Additional members committed to starting CRS exchanges by a specific date: Senegal, Cameroon, Papua New Guinea and Paraguay committed to first exchanges by 2025, 2026 and 2027, respectively. The number of jurisdictions committed to starting CRS exchanges by a specific date is now at 127 (including 52 developing countries).
- Armenia, Cameroon, Papua New Guinea, Senegal, and Trinidad and Tobago signed the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (CRS-MCAA), which is the most used legal basis for this form of co-operation with 149 participating jurisdictions, bringing to 124 the number of signatories (including 49 developing countries). In addition, seven developing countries count among the 51 jurisdictions which signed the Addendum to the CRS-MCAA. This Addendum aims at implementing the changes brought to the CRS in 2023, in particular to bring new financial assets such as e-money products within its scope, strengthen due diligence procedures, avoid double reporting in case of the implementation of the CARF and improve the quality of the information reported.
- Fourteen developing countries (out of 49 jurisdictions) committed to start CARF exchanges in 2027 or 2028. Five of them also signed the Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to CARF (CARF-MCAA), which will operationalise the automatic exchange of crypto-asset transactions. The Secretariat has designed a strategy to support the widespread and effective implementation of the CARF through a comprehensive capacity-building programme to address the immediate needs of a large number of implementers.

**In addition, developing country members of the Global Forum are active contributors to all components of the tax transparency work.**

- The share of developing countries in the subsidiary bodies of the Global Forum reaches 36%.
- Developing country members catered a fifth of the inputs (either written comments or substantial oral inputs made during the meetings) that contribute to shaping the policy, the direction and the results of the Global Forum's work.
- Developing country members provided 35% of the total peer inputs, which are critical to ensure the proper assessment and monitoring of the implementation of the standards.
- The assessors made available by Global Forum members are central to the delivery of the peer review process and its integrity. Developing countries represent 35% of the Global Forum members providing assessors.
- Developing countries also provided 61% of the experts who contributed to the capacity-building activities carried out, providing expertise and sharing experience.

## ADVANCING FURTHER THE REGIONAL INITIATIVES

**The regional approach is a key component of the Global Forum's capacity-building programme.** The Secretariat has been progressively promoting four regional initiatives. This regional approach has also been extended in the last few years to the Caribbean.

### Africa Initiative

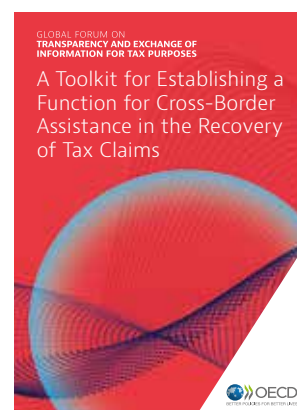
**In 2024, the Africa Initiative reached its tenth anniversary.** Over the past decade, the tax transparency landscape has significantly developed on the continent. The *Tax Transparency in Africa 2024: Africa Initiative*

*Progress Report*<sup>1</sup> measures the progress achieved since the inception of the initiative:

- Zambia became the 39<sup>th</sup> member of the Africa Initiative.
- African countries identified over EUR 2.2 billion in additional revenue in 2023 through EOIR and use of CRS data.
- African countries made the highest number of EOI requests ever and the continent also became a net sender (i.e., the total number of requests sent by African countries exceeded the total number of requests received), for the second time since the launch of the Africa Initiative in 2014. Compared to 2022, the number of EOI requests sent by African countries increased by 40%.

**The Africa Initiative has also continued to advance the work started in 2021 to put in place the essential building blocks for enhancing the use of cross-border assistance in the recovery of tax claims (CBAR).**

Following the publication of a toolkit on establishing and running an effective CBAR function,<sup>2</sup> and the organisation of well-attended workshops in 2023, a model manual for CBAR was released in November 2024.<sup>3</sup> In addition, thanks to a year-long discussion, the Africa Initiative adopted a Model Strategy for the effective use of EOIR.



1. OECD (2024), *Tax Transparency in Africa 2024: Africa Initiative Progress Report*, Global Forum on Transparency and Exchange of Information, available at <https://oe.cd/66x>.

2. OECD (2023), *A Toolkit for Establishing a Function for Cross-Border Assistance in the Recovery of Tax Claims*, 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/a-toolkit-for-establishing-a-function-for-cross-border-assistance-in-the-recovery-of-tax-claims.pdf>. It is available in English, French and Spanish.

3. OECD (2024), *Model Manual on Cross Border Assistance in the Recovery of Tax Claims*, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD, Paris, <https://web.archive.oecd.org/tax/transparency/documents/model-manual-cross-border-assistance-recovery-tax-claims.pdf>.

## Latin America Initiative

**The report on Tax Transparency in Latin America 2024<sup>4</sup> highlights the progress made since the launch of the Punta del Este Declaration in 2018 until 2023 and takes stock of the milestones achieved in such period.** The first five years of the Latin America Initiative witnessed a wide endorsement to it with all 15 Latin American members of the Global Forum adhering to it.

**At least EUR 862 million in additional revenues have been identified in Latin America** thanks to 2 964 requests for information under the EOIR standard, and at least EUR 708 million from using CRS data and voluntary disclosure programmes in the 2019-2023 period.

**Big strides were made to develop a whole-of-government approach to tackling IFF**, through the implementation of a framework for the use of the information exchanged through tax-treaty channels

for non-tax purposes (wider use), namely combating corruption, money laundering, terrorism financing and customs offences. In 2024, Peru became the seventh member of the pilot project. Six of the pilot member countries (Brazil, Colombia, Costa Rica, Dominican Republic, Paraguay and Peru) signed a Competent Authority Agreement for the Wider Use of Treaty-Exchanged Information, which will enable the implementation of the pilot project. This agreement has already been activated by Brazil, Colombia, Costa Rica and Paraguay.<sup>5</sup>

**A Model Strategy for the effective use of EOIR was also adopted by Latin American members.**



4. OECD (2024), *Tax Transparency in Latin America 2024: Punta del Este Declaration Progress Report*, Global Forum on Transparency and Exchange of Information, available at <https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/tax-transparency-in-latin-america-2024.pdf>.

5. Argentina has not yet signed the Competent Authority Agreement and the Dominican Republic has not yet activated it.



11th Meeting of the Punta del Este Declaration, 25 November 2024 – Asunción, Paraguay.

## Asia Initiative

**The Tax Transparency in Asia 2024 Report<sup>6</sup> is the second progress report of the Asia Initiative and highlights the progress made in the region.** It displays how

countries in the region have benefitted from the Global Forum capacity-building programme to implement the tax transparency standards and mobilise domestic revenues until 2023.



**Since 2009, additional revenue of EUR 21.8 billion has been identified by Asian countries.** Asian members have solid EOI networks, but the repartition of requests sent is still uneven. Although the trend is encouraging with some members, which did not send requests over the past years, having reported sending some in 2023, only a handful of countries are using EOIR as a tool to fight tax evasion.

**The implementation of the CRS is gaining ground** with 18 of the 22 Asian members committed to exchange financial account information by a specific date, while 15 members exchanged information in 2023.

**Work has been undertaken by the Asia Initiative** to solidify the EOI infrastructures, effectively use CRS data, and tackle the challenges related to using EOI for Value Added Tax/Goods and Services Tax (VAT/GST) domestic investigations. A step-by-step guide on matching and cleaning CRS data and a guide on tax adjustments based on CRS data were also developed and will be shared with the members of the Africa and Latin America Initiatives to strengthen collaboration.

## Pacific Initiative

**Since 2020, the Global Forum Secretariat has been one of the founding organisations of the Pacific Initiative.**

The objective of the initiative is to support Pacific Islands in strengthening their own domestic tax systems by implementing and using international tax standards,

including the tax transparency standards, while taking full consideration of the specific challenges they face. The Pacific Initiative is based on a phased approach for the gradual implementation of these standards to strengthen DRM. Two in-person workshops bringing together 55 officials from Pacific Islands jurisdictions were organised in 2024 to focus on these deliverables.

## Caribbean

**Since 2020, the Secretariat has enhanced its support to Caribbean jurisdictions** and initiated a regional dialogue with them and the Caribbean Community (CARICOM).

**In 2024, this translated into the launch of the first Train the Trainer programme dedicated to the region to build locally sustainable training capacity** to develop skills of tax auditors so that they can use cross-border co-operation to tackle tax evasion.

**A meeting was also organised in Barbados to provide Caribbean members with updates on the recent developments, exchange on their concerns and challenges, and discuss their capacity-building needs.**

The Secretariat also participated in the Caribbean Organisation of Tax Administrators (COTA) meeting held in Saint Lucia in July to discuss the capacity-building needs of the region.

**Furthermore, the first meeting of the “Caribbean Dialogue” took place at the margins of the Global Forum Plenary in Asunción, Paraguay.** This gathering, which was attended by 22 Caribbean jurisdictions, fostered the next steps of a more comprehensive regional co-operation in the area.

6. The meeting was attended by 56 participants from 13 members of the Asia Initiative and four development partners and two observers. The Statement of outcomes is available at <https://web-archiv.eocd.org/tax/transparency/documents/6th-meeting-asia-initiative-outcomes.pdf>.

## EFFECTIVE IMPLEMENTATION OF INTERNATIONAL STANDARDS ON TRANSPARENCY AND EXCHANGE OF INFORMATION

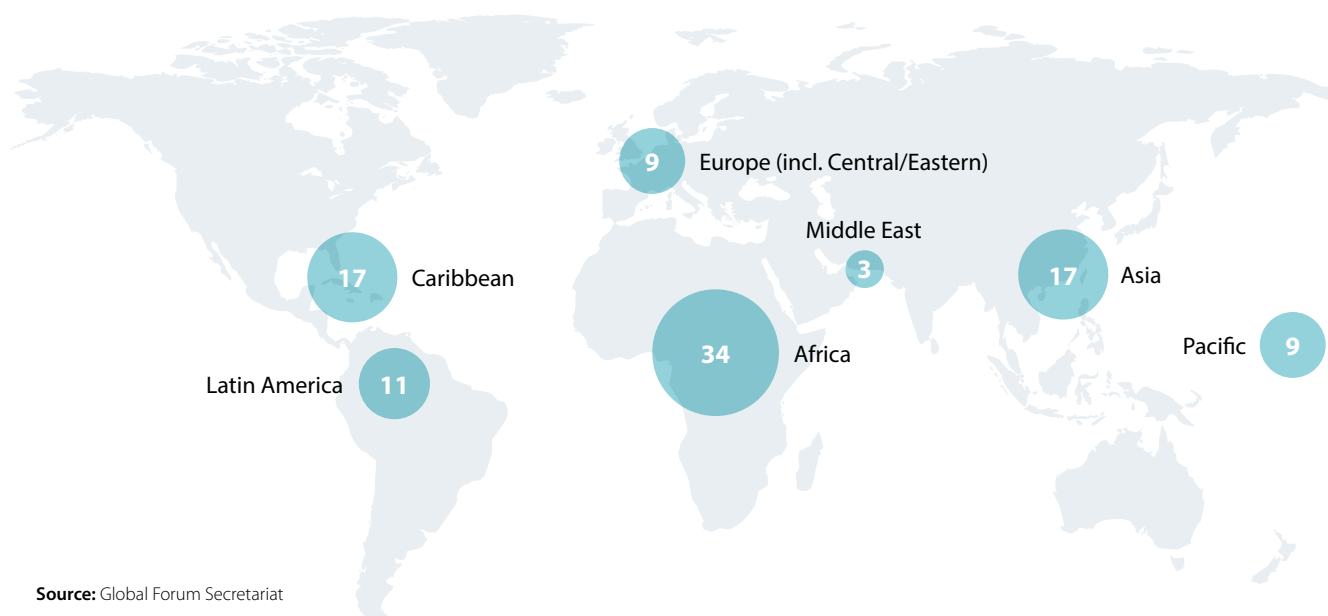
**In 2024, 100 jurisdictions received bilateral technical support – the highest number since the launch of the Global Forum capacity-building programme in 2011. It includes 79 developing countries that benefitted from more extensive assistance.** The scope and intensity of the technical support provided varied from one jurisdiction to another. The geographical distribution was as follows: Africa (34%), Asia (17%), Caribbean (17%), Latin America (11%), Europe (9%), Pacific (9%), and Middle East (3%) (see also Figure 3).

### The key outcomes in 2024:

(see also Box 5 for a country case study)

- 19 jurisdictions assisted in the signing and ratification of the MAAC, which led to two signatures. Developing countries represent now 49% of the participating jurisdictions in the MAAC.
  - 38 jurisdictions assisted in implementing the EOIR standard, including 26 jurisdictions assisted on the implementation of beneficial ownership requirements. Following previous support, four developing countries (Armenia, Grenada, Guyana and Rwanda) successfully passed their legal peer review against the EOIR standard, and 10 developing
- country members achieved a satisfactory EOIR rating: Azerbaijan was rated Compliant, while Bosnia and Herzegovina, Cameroon, Colombia, Ecuador, Georgia, Kenya, Moldova, Senegal and Uganda were rated Largely Compliant.
- 82 jurisdictions received CRS support as compared to 55 in 2023 (+49%), materialising a strong capacity-building investment to make a significant stride in the participation of developing countries in AEOI. As an outcome of the support provided in previous years, the results of the CRS peer reviews so far show high levels of compliance of developing country members with the requirements, with 89% of them having legal frameworks fully or substantially in accordance with the requirements (i.e., receiving a determination of “In Place” or “In Place but Needs Improvement”). In addition, 50% them are rated “On Track” regarding the effectiveness of their implementation in practice.
  - 40 developing countries benefitted from technical support on Information Security Management (ISM). As a result, ten developing members successfully passed their pre-exchange reciprocal assessments, while five others achieved success in their post-exchange reciprocal assessments.

FIGURE 3. Geographical distribution of the technical assistance programmes



Source: Global Forum Secretariat

- Out of 38, 21 developing countries accepted to participate in the ISM Preliminary Maturity Assessment Initiative aimed at providing them with a high-level appraisal of their current ISM framework, as well as a pathway for the implementation of all other AEOI requisites. The outcome of this initiative was very encouraging with, in all cases, an AEOI implementation viable within two to five years. Already, 19 of these jurisdictions have engaged in the detailed maturity assessment.
- Since 2022, the Secretariat is supporting 28 jurisdictions in their efforts to ensure an effective supervision of the CRS obligations of financial institutions. The majority (75%) of these programmes have been completed. A total of 21 jurisdictions have now developed and adopted comprehensive administrative compliance frameworks.<sup>7</sup>

7. OECD (2024), *The Administrative Compliance Strategy Programme: Enhancing the effectiveness of the implementation of the Standard on Automatic Exchange of Financial Account Information, 2023-2024 interim report*, Global Forum on Transparency and Exchange of Information for Tax Purposes, <https://web-archiv.oe.cd.org/tax/transparency/documents/administrative-compliance-strategy-programme-automatic-exchange-of-information-interim-report-2023-2024.pdf>.

### BOX 5. ZIMBABWE – An enriching journey through the Induction Programme

Zimbabwe, which joined the Global Forum in April 2023 as its 167<sup>th</sup> member, has greatly benefitted from the technical assistance and training programmes offered by the Global Forum, which enabled the country to reach key milestones regarding EOI.

Zimbabwe Revenue Authority set up its EOI Unit in January 2024 and the Global Forum has played a critical role in ensuring that the EOI Unit conforms to expected standards. Currently, Zimbabwe's EOI Unit has three officials and has managed to send nine outbound requests and received one inbound request.

The Global Forum has also guided Zimbabwe in responding to the confidentiality questionnaire for joining the MAAC, with the goal of submitting it as soon as possible and allowing Zimbabwe to be ready to ratify the MAAC by August 2025 and expand considerably its EOI network.

Another important milestone was the visit of the Head of the Secretariat in April 2024. This prompted the opportunity of having meetings with all the stakeholders within the country's EOI supply chain, including the Ministry of Finance, Economic Development and Investment Promotion, the Office of the Attorney General, the Ministry of Foreign Affairs, the Reserve Bank, the Bank Supervisors and the Registrar of Companies. The stakeholders appreciated the visit and highlighted that the MAAC is a game-changer in expanding revenue base, fighting illicit financial flows and improving collaboration among member countries. Zimbabwe has also started with the Secretariat a maturity assessment of its EOIR framework, which has enabled stakeholders to identify gaps in preparation for the peer review process scheduled for 2026.

The country managed to create an EOI stakeholders working group with 20 members that are currently working on closing the gaps to ensure that its legal framework is conducive for practical EOI.

Zimbabwe also expects to join the AEOI in a few years to come and has done a preliminary maturity assessment of its information security management in September 2024.



Meeting with the Zimbabwe Revenue Authority, High-level visit to launch the Global Forum's Induction Programme, 29-30 April 2024 – Harare, Zimbabwe.

Source: provided by Zimbabwe Revenue Authority, in OECD (2025), *Tax Transparency in Action: From Global Progress to Domestic Impact, 2025 Global Forum Capacity-Building Report*, op. cit.

## EFFECTIVE USE OF EXCHANGE OF INFORMATION

**A strategic axis of the Secretariat is to build capacities for tax auditors and EOI officers and foster a culture of EOI aimed at ultimately generating revenues.** A range of activities is offered to Global Forum members to train tax officials and optimise tax administrations' practices through training, e-learning and other tools.

**In 2024, over 5 720 officials from 178 jurisdictions, including 24 non-member countries, were trained on various topics related to tax transparency and administrative co-operation through 48 events, including:**

- 28 virtual and 20 in-person events
- 33 regional and 15 country-specific events

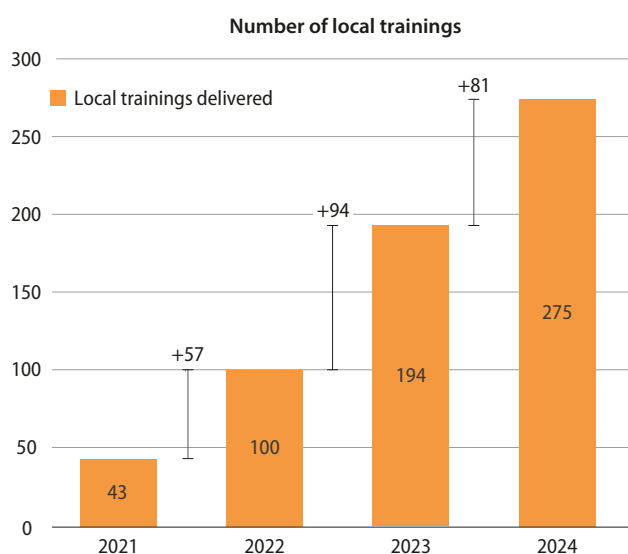
**In addition, the three flagship programmes of the Global Forum to build sustainable capacities in member jurisdictions have further developed.**

**The Train the Trainer programme has continued to expand and deepen in 2024.** An initial Train the Trainer programme was organised for the first time for the Caribbean (see also Box 6), and the participants subsequently trained 144 officials in their respective countries. In addition, for the five other regions, which

benefitted from this initial programme in previous years, an enhanced programme was organised around thematic sessions covering critical topics, such as the use of EOIR in transfer pricing cases. The positive circle created around the initial and enhanced programmes and the network of trainers contributed in 2024 to train domestically 3 014 officials in 81 local trainings. Since 2021, the Train the Trainer programme has enabled to train 200 trainers from 67 jurisdictions, who have already held 275 local trainings in their respective jurisdictions and trained 9 113 officials.

**For its third consecutive year, the Women Leaders in Tax Transparency programme has embarked 28 women from 28 developing countries, which reflects the great diversity of the Global Forum membership and the importance of continuing the promotion of gender balance and women's participation in the Global Forum's activities.** Six sessions were organised focusing on central aspects of tax transparency, such as the standards and the broader international tax agenda, as well as leadership trainings and mentoring sessions delivered by experienced women in the tax transparency field. Since its launch in 2022, this programme has enabled establishing a Network of Women Leaders in Tax Transparency, which now encompasses 70 women

**FIGURE 4. Train the Trainer: local trainings organised since 2021**



**FIGURE 5. Train the Trainer: tax officials trained since 2021**



Source: OECD (2025), *Tax Transparency in Action: From Global Progress to Domestic Impact, 2025 Global Forum Capacity-Building Report*, <https://web-archiver.oecd.org/tax/transparency/documents/capacity-building-report-2025.htm>, op. cit.

from 44 developing countries and meets virtually once a year. It contributes to the growth of every woman member of the Network in either taking leadership roles on tax transparency or embracing role models in their tax administrations or ministries of finance.

**The ISM Network, launched at the end of 2021**, has continued to grow with more than 325 nominated representatives from 85 jurisdictions, including 181 experts from 38 developing countries. The ISM Network is a framework within which security experts from tax authorities or ministries of finance can share materials and experiences, and exchange on topical issues.

**Finally, the Secretariat has continued to develop knowledge tools to support the implementation and use of the tax transparency standards and the related administrative co-operation tools**, including on beneficial ownership,<sup>8</sup> assistance in recovery,<sup>9</sup> voluntary disclosure programmes<sup>10</sup> and secure use of cloud services,<sup>11</sup> as well as an exchange of information handbook.<sup>12</sup>

**In 2024, 140 Global Forum members have requested at least one of the tools and guidance developed by the Secretariat and 2 790 officials have followed one of its e-learning courses or webinars**, reaching a total of 13 256 officials trained since they were developed.

8. OECD and IDB (2024), *Building Effective Beneficial Ownership Frameworks: A Joint Global Forum and IDB Toolkit - Second edition*, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD, Paris, <https://web.archive.org/tax/transparency/documents/effective-beneficial-ownership-frameworks-toolkit-second-edition-2024.pdf>. The toolkit is available in English and Spanish, and it will be available shortly in French.
9. OECD (2024), *Model Manual on Cross Border Assistance in the Recovery of Tax Claims*, op. cit.
10. OECD (2024), *Voluntary Disclosure Programme: A Model Law and Guidance*, Global Forum on Transparency and Exchange of Information for Tax Purposes, available to tax authorities upon request in English, French and Spanish.
11. OECD (2024), *Guidance on Secure Use of Cloud Services*, Global Forum on Transparency and Exchange of Information for Tax Purposes, available to tax authorities upon request in English. French and Spanish versions will be available in 2025.
12. ADB (2024), *Exchange of Information Handbook*, available in English at <https://www.adb.org/sites/default/files/publication/987206/exchange-information-handbook.pdf>.

## BOX 6. Train the Trainer – Jamaica's experience



Shaniece A. Lindsay receiving her certificate during the second meeting of the Train the Trainer Network on 16 December 2024 – Paris, France.

The launch of the Train the Trainer Programme in the Caribbean region was a significant catalyst for capacity development in Jamaica. The programme allowed Jamaica to capitalise on the wealth of information available in the international context and created a framework where this information can be shared with the staff of Jamaica's small tax administration in a cost efficient and practical manner.

The programme provided Jamaica with an opportunity to develop the skills of in-house trainers with practical awareness of the domestic realities and provided them with a combination of international exposure/knowledge as well as solutions which have worked in other jurisdictions with similar issues and realities. This will benefit Tax Administration Jamaica and ensure the longevity and continued growth of the Train the Trainer programme domestically and internationally.

Jamaica thoroughly enjoyed the programme and looks forward to widening our network in the upcoming years.

**Source:** Shaniece A. Lindsay, Chief Tax Counsel, Tax Administration Jamaica, in OECD (2025), *Tax Transparency in Action: From Global Progress to Domestic Impact, 2025 Global Forum Capacity-Building Report*, op. cit.

## 6. Capacity Building

In response to demand, the Organisation for Economic Co-operation and Development (OECD) provides a wide range of capacity-building activities to support countries seeking to implement international tax standards. Demand has consistently grown for the OECD to support countries, especially in international tax. Through responding to this demand, the capacity-building activities have consistently grown, from a small number of training courses to a comprehensive package of activities from multilateral training and toolkits to bespoke country programmes and peer-to-peer support through Tax Inspectors Without Borders (TIWB). Collectively these activities provide a range of entry points to accommodate countries with varying requirements.

Through combining multilateral and bilateral, as well as physical and virtual approaches, the OECD capacity-building activities on tax collectively reached over 24 000 tax officials in over 150 jurisdictions in 2024. Since the pandemic virtual engagement has increased significantly, expanding the reach of OECD capacity-building activities, as well as changing the way in which bilateral programmes operate, enabling much more effective continued engagement between on-site missions.

### TAX INSPECTORS WITHOUT BORDERS

**Tax Inspectors Without Borders (TIWB) is a joint initiative of the OECD and the United Nations Development Programme (UNDP), focused on promoting hands-on technical assistance.** It works by sending experts to build audit and audit-related skills pertaining to specific international tax matters and the development of general audit skills within developing countries' tax administrations. Experts work together with tax auditors from the Host Administration on actual audit cases.

**TIWB programmes have helped developing countries raise USD 2.40 billion in additional tax revenues,** USD 6.39 billion in additional tax assessments and USD 2.5 billion in disallowed losses worldwide to date. Since its inception, TIWB has commenced 155 programmes in 70 jurisdictions across Africa, Asia and Pacific, Eastern Europe, Latin America, and the Caribbean.

**2024 was a record year for TIWB, with 25 new programmes launched in 21 host administrations.**

Of these new programmes, 16 were started in the African region, four programmes in both Latin America and Caribbean (LAC) and Eastern Europe, and one programme in Asia and the Pacific. Twenty-four TIWB programmes were completed during 2024. **At the end of 2024, there were a total of 59 ongoing programmes.**

**TIWB has continued to diversify its support.** The TIWB Initiative supports developing country tax administrations not only with transfer pricing and international tax audits but also with criminal tax investigations, effective use of automatic exchange of financial account information data, effective and practical implementation of Country-by-Country Reporting (CbCR), digitalisation of tax administrations, auditing value added tax on digital trade, and implementation of the global minimum tax rules. See Box 7.



TIWB stakeholder workshop,  
29-30 April 2024 – Paris, France

## TIWB-Criminal Investigations

Launched in 2019, TIWB-Criminal Investigations (TIWB-CI) programmes are designed to strengthen developing jurisdictions' tax crime frameworks and enhance resolution of tax crime cases, including through real time support on complex investigations. As with all TIWB programmes, it pairs a developing jurisdiction (host country) with a jurisdiction with more advanced tax crime frameworks.

To date, 17 jurisdictions have taken part in the TIWB-CI programme, with a record of six programmes launched in 2024, and four new programmes scheduled to launch in the first half of 2025. The programmes have three phases:

- I. **Self-assessment of the jurisdiction's frameworks for fighting tax crime using the OECD's Tax Crime Maturity Investigation Model.** To date work under this phase has resulted in 239 recommendations for improvements to jurisdictions' legal, operational, and institutional frameworks for fighting tax crime, many of which are then prioritised for implementation under the second phase of the programme and beyond.
- II. **Real-time casework support and related capacity building.** This work seeks to address priority recommendations and provide real-time support on the resolution of complex tax crime investigations. In 2024, seven jurisdictions benefitted from criminal

casework support. Over the past two years, Maldives, Pakistan, and Costa Rica received support on 29 criminal cases with a total estimated tax liability of USD 32.1 million (excluding penalties).

**Beyond casework, the TIWB-CI programmes provide practical support to help jurisdictions strengthen their broader frameworks for fighting tax crime.** This is essential to ensuring that the technical assistance provided is institutionalised and operationalised so that the benefits of the programme endure long after it ends. Examples of related technical assistance include: the development of risk assessment frameworks for countering Illicit Financial Flows (IFFs), development of case management tools, legislative changes, setting up data warehouse facilities, digital forensic laboratories, guidance on asset recovery, specific customised training modules on handling of digital evidence, support with inter-agency Memoranda of Understanding (MoUs), development of intelligence frameworks, and bespoke training on areas such as investigation techniques and intelligence gathering.

- III. **Evaluation and impact assessment.** This phase seeks to measure the results from the real-time support on criminal investigations as well as the effect of the broader practical capacity-building support delivered throughout the programme, including the impact it will have beyond its duration. Evaluations of Costa Rica, Maldives, Pakistan and Tunisia commenced in late 2024 with final evaluation reports anticipated in early 2025.

## BOX 7. TIWB – Case Studies

### MALAYSIA

In 2021, the Inland Revenue Board of Malaysia (IRBM) sought support for the effective use of Common Reporting Standard (CRS) data in respect of common law trusts. The UK His Majesty's Revenue and Customs (HMRC) agreed to work alongside the IRBM under a TIWB pilot programme. During the programme, HMRC and IRBM shared best practices as well as raised awareness of and trained in trusts for over 80 IRBM auditors and investigators. With HMRC support, IRBM officers were able to interpret what their CRS data was telling them about trusts, understand how to investigate those trusts in detail and examine the resulting information to reach appropriate conclusions with respect to whether or not Malaysian tax was at risk. Using analysis and investigation techniques based upon a sound understanding of offshore work, IRBM investigators reported settling a number of cases, resulting in additional tax revenue collected. The pilot programme was successfully completed in November 2024.

### PERU

The TIWB CbCR pilot program in Peru started in December 2023 through the support of UK HMRC and Mexico's Servicio de Administración Tributaria. In 2024 two on-site visits and online meetings took place where the consultants provided training on data quality management and cross-border risk assessment using the CbCR and the Tax Risk Evaluation and Assessment Tool (TREAT). The consultants also reviewed the procedures implemented by the Superintendencia Nacional de Administración Tributaria (SUNAT) or National Superintendency of Customs and Tax Administration of Peru for the CbCR in respect of the security perimeter and the current risk assessment processes. The best practices and resources involved in the approach used by tax administrations were shared. SUNAT provides evidence of the robust processes that are being refined.

### TOGO

A TIWB programme in Togo was launched in 2019 to respond to the request to strengthen the capacities of tax auditors of the Office des Recettes Togolais (OTR) in the area of transfer pricing. A transfer pricing expert from the Direction générale des Finances publiques (DGFIP) provided technical assistance to OTR on a range of cases of varying complexity involving cross-border transactions. With the expert's guidance, nine transfer pricing cases resulted in significant tax adjustments, and one case was resolved through a settlement with a taxpayer. This TIWB programme officially concluded in November 2023, but the need for continued support led to a new request for assistance and a new TIWB programme was launched in December 2024 with the support of the General Directorate of Taxes of Morocco. This programme will continue supporting Togo's tax officials with casework and improve the country's ability to tackle transfer pricing issues in specific sectors.

Source: OECD Secretariat



Virtual launch ceremony of the TIWB Programme in Togo, 11 December 2024.

## TIWB-Digitalisation of Tax Administration

TIWB digitalisation of tax administration (TIWB-DTA) programmes seek to support national tax administrations through confidential advice on high-level decision-making on strategic topics related to digitalisation. TIWB-DTA programmes are designed to utilise the key elements of the TIWB approach to provide direct engagement between senior decision makers, combined as appropriate with the hands-on approach where experts work side-by-side with the officials in the host administration.

**Three new TIWB-DTA programmes were launched in 2024.** These programmes supported self-assessments using the Digital Transformation Maturity Model (DTMM) in Liberia and Djibouti. Liberia completed its assessments and will advance to the second phase next year to develop its digital transformation roadmap. Djibouti's assessment was launched and will continue throughout 2025.

**In addition, one existing programme continued to a second phase.** Georgia has agreed to work with the Netherlands on the second phase, based on the priority areas identified in the first phase from 2023.

## TIWB 2.0

As TIWB celebrates its 10<sup>th</sup> anniversary in 2025, steps will be taken to revitalise the initiative to adapt it to suit present circumstances. This includes updating the governance and operational framework of the initiative. The processes for monitoring and evaluating TIWB's impact have evolved over the past decade and will continue to be refreshed to ensure that the initiative can meet demand and deliver high-quality and innovative capacity-building assistance. The OECD and UNDP have also established a shared work plan over the next four years to which the activities of both organisations will contribute. This aims to continue to scale up the initiative in response to demand. This demand is both for further transfer pricing audit support, as well as support in other areas. In addition, it is planned to further increase South-South programmes, as well as supporting new mentoring programmes to expand participation, including of female experts from developing countries who are currently under-represented.



Practical Workshop on Negotiation of Tax Treaties, 27-31 May 2024 – Seoul, Korea.

## MULTILATERAL ENGAGEMENT AND TRAINING

For over 30 years multilateral training on tax has been a key part of the OECD’s capacity-building offering. It provides not only an efficient way to train officials on key international tax issues, but also facilitates peer-exchange and the development of networks. Primarily delivered through the Global Relations Programme on Taxation (GRP), the OECD’s multilateral training offer has continued to grow, not least through the expansion of online training products, but also through the establishment of additional multilateral training programmes including the OECD Academy for Tax and Financial Crime Investigation (the Academy) and regional multilateral training on extractives.

### Regional events

Regional events continue to be important in the OECD/G20 Inclusive Framework on BEPS (IF/Inclusive Framework) outreach. In 2024 the OECD co-hosted seven regional events in collaboration with partners in Asia and the Pacific, LAC and Africa. In addition, the

OECD secretariat participated in 12 regional events where discussions on Base Erosion and Profit Shifting (BEPS) and the Two-Pillar Solution were featured. The value of regional meetings as an effective tool to help lower-capacity countries engage with the IF was highlighted during the latest IF plenary discussions.

### Global Relations Programme on Taxation

In 2024, more than 5 500 officials from over 200 jurisdictions participated in 44 live training events under the GRP: 27 in-person events, 7 virtual workshops and 10 webinars. Live training events were delivered in eight different languages on a wide variety of tax topics such as tax treaties, transfer pricing, exchange of information, VAT on international trade, BEPS, and the Two-Pillar Solution. These live activities were jointly organised with the six OECD Multilateral Tax Centres (MTCs) in Austria, China, Hungary, Korea, Mexico, and Türkiye, as well as with regional tax organisations and partner countries.



Mutual Agreement Procedure Workshop from 9 to 13 September 2024 at the South African Revenue Service – Pretoria, South Africa.



Regional Consultation on International Tax Developments for Asia and the Pacific on 2 and 3 December 2024 – Manila, Philippines.

**Live events were complemented by an expanded suite of self-paced tools.** The GRP produced 32 new recorded webinars, launched three new e-learning courses, and released eight new e-learning courses translations, expanding its portfolio to a total of 148 self-paced resources (this includes 71 e-learning courses, 72 recorded webinars and five training capsules). Over the course of the year, more than 6 500 officials from 195 jurisdictions enrolled on a GRP e-learning course via the Knowledge Sharing Platform for Tax Administrations (KSPTA), and its recorded webinars have garnered over 35 000 views by the end of 2024, of which over 7 000 were in 2024.

### OECD Academy for Tax and Financial Crime Investigations

**In 2024 the OECD Academy for Tax and Financial Crime Investigations (the Academy) celebrated its 10<sup>th</sup> anniversary, and delivered 15 courses training 505 participants.** The Academy provides law enforcement authorities with the core skills required to combat tax and other financial crimes and empowering them to implement and share this knowledge in their day-to-day roles.

**The Academy continued to expand in 2024 with the first on-site pilot of the Francophone Academy in Togo.** The Francophone Academy joins the International Academy in Ostia, Italy, the three regional Academies in Latin

America (Argentina), Africa (Kenya), Asia Pacific (Japan), and the second pilot programme in South Asia (India).

**The Academy curriculum continues to provide a combination of broad-based and specialised courses, with two new courses piloted in 2024.** The curriculum consists of overarching courses on conducting and managing financial crime investigations, as well as specialised courses on asset recovery, the cash economy, the challenges of dealing with money laundering and crypto-assets, investigative techniques for the effective use of banking information, and VAT/Goods and Services Tax (GST) fraud investigations. The two new courses piloted in 2024 focussed on Big Data Analytics and Crypto Assets, Trends, and Investigative Techniques; but also on Cash Economy Investigations and Crypto Assets.

**There is growing evidence on the impact of participation in the Academy both through individual and organisational performance.** The annual Academy impact assessment gathers feedback and evidence on the impact of participation; the 2024 assessment highlighted a number of positive impacts including:

- 88% of respondents agreed that their participation had improved the quality of their investigations and 90% reported improvements in their investigative practices, in particular, better time management and co-ordination with prosecutors and other financial crime agencies.

- 95% of the respondents reported taking concrete steps to share the knowledge and skills gained at the Academy with their colleagues (including through briefings and training sessions) and 87% also shared the Academy training materials/OECD guidance.
- 68% of respondents reported seeing an improvement in their organisation’s ability to co-operate with other financial crime agencies, including increases in intelligence sharing, reporting and information sharing, more regular cross-agency meetings, implementation of MoUs, and increased outreach to other agencies to discuss common goals.
- A prosecutor from Burundi’s Parquet Général de la République was tasked with investigating complex cases involving money laundering and cryptocurrency following participation in the Academy’s Francophone pilot. The first case involved a foreign national who claimed to be a second-hand clothes seller in Burundi and used the earnings to operate a mattress factory. The investigation revealed that the funds used for the factory originated from questionable sources. The second case concerned a Burundian citizen accused of embezzling several billion Burundian francs through cryptocurrencies, while keeping his bank accounts empty. Particularly, the embezzled amounts were all transformed into cryptocurrency. The participant reported that the application of the skills and knowledge gained at the Academy were

critical to both investigations, one of which resulted in conviction while the other is ongoing.

### Regional Training on BEPS risks in extractives

**As part of the OECD partnership with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), a regional training programme has been developed in recent years on key BEPS risks along the extractive value chain.** Working with the African Tax Administration Forum (ATAF) in Africa (one French and one English course), the *Centro Interamericano de Administraciones Tributarias* (CIAT) or the Inter-American Center of Tax Administrations in LAC and the Asian Development Bank (ADB) in Asia, four separate eight module courses were delivered in 2024. This included modules on risk assessment and the Two-Pillar Solution. There were 584 active participants across the four courses.

**This regional training programme evolved into a blended learning approach in 2024.** Instead of having three hours of training in a lecture style format, the technical content was pre-recorded for the eight modules. The online sessions provided a recap of the topic, followed by a discussion of a pre-developed case study and polling questions addressing the risk that was being discussed for that module. Feedback on the courses was positive with 98% satisfaction reported, and 99% agreeing that the training enhanced their capacity.



Practical Workshop on Negotiation of Tax Treaties from 27 to 31 May 2024 at the Korea Multilateral Tax Center – Seoul, Korea.



Togo Academy Pilot Programme September 2024 – Lomé, Togo.

**An e-learning module on the mining value chain is in development.** Following feedback from OECD tax morale roundtables on the need for further training in value chains, an e-learning module on the mining value chain is currently being developed, in consultation with Business at OECD as well as IGF, and will be launched in 2025.

### TOOLKITS, GUIDANCE AND SELF-ASSESSMENT TOOLS

**The OECD produces a range of toolkits, guidance and self-assessment tools to support countries on specific issues.** These cover a range of issues from pricing specific commodities to the digital transformation of tax administrations. While all are designed to be able to be used independently, in many cases the tools and guidance are also integrated into multilateral or bilateral training.

**In 2024 new guidance was produced on Amount B, tax incentives and extractives.** As covered in chapter 3, new guidance was produced on Amount B to support its implementation. On tax incentives, a set of Tax Incentives Principles were drafted and published for consultation with the partners in the Platform for Collaboration on Tax (PCT). This is a follow-up to the Platform's 2015 Tax Incentives Toolkit and are concise and high-level principles, designed to be easily accessible to policy makers and others. The final version was published in May 2025.<sup>1</sup> This will be complemented by the OECD with

a practical guide for tax incentives policymaking, due to be published later in 2025. On extractives, a transfer pricing framework for lithium was published in August 2024, while a consultation on a toolkit on ring-fencing mining income was launched in December 2024. Ring-fencing rules are designed to isolate the income from specific mining projects or activities from other economic activities, which may be subject to a different tax burden. Challenging questions arise both in the process of tax policy design as well as at the stage of practical administration and compliance. This toolkit on ring-fencing mining income seeks to identify these challenges and formulates relevant practical recommendations for policy makers and tax administrations.

**OECD maturity models continue to be integrated into other capacity-building activities.** Maturity models provide a tool for countries to self-assess their current level of capability in a particular functional, strategic or organisational area as well as the type of changes that would be likely to enable the organisation to reach a higher level of maturity over time. The OECD has developed a range of maturity models in recent years, primarily in relation to tax administration. These models are designed for use by any country, but two of the models have been of particular interest to developing countries, the Digital Transformation Maturity Model (DTMM) and the Tax Crime Investigation Maturity Model. These have been integrated into the TIWB-DTA

1. <https://www.tax-platform.org/sites/pct/files/publications/Tax-Incentives-Principles.pdf>.

and TIWB-CI programmes respectively. In addition to the integration into TIWB programmes the OECD has also continued to present the maturity models, especially the DTMM at a range of events globally.

## BILATERAL COUNTRY PROGRAMMES

**Through a range of bespoke bilateral assistance programmes the OECD is able to support developing countries in the effective implementation of international standards into their domestic requirements.** Having initially begun with support on transfer pricing to a handful of countries, the bilateral programmes have increased in number and in scope. In 2024, programmes ran on BEPS and Transfer Pricing, Extractives and VAT. In many cases these programmes build on multilateral training, draw on the toolkits and guidance, and are integrated with TIWB programmes.

### BEPS and Transfer Pricing

**Forty countries were provided with bilateral support on BEPS and Transfer Pricing in 2024, in addition to the support provided on a regional basis to the Economic Community of West African States (ECOWAS).** In 16 of these countries support on aspects of the Two-Pillar solution was included.

**14 countries in the bilateral programme have put in place new laws and/or regulations in 2024, with several countries implementing multiple changes.** This included transfer pricing legislation or regulation in nine countries, and CbC legislation or regulation in five countries. In addition, in several countries, draft legislation has been prepared, with the support of the OECD, but the legislative process is not yet complete.

**In ECOWAS, 2024 was a year with significant achievements.** This included the drafting of an administrative instruction commenting on the Transfer Pricing Directive on the harmonisation of transfer pricing rules in the ECOWAS region, the drafting of a toolkit on CbCR for West African countries, and two technical regional transfer pricing workshops held in Accra and Praia. These results show the benefits of working on a regional basis where there are commonalities, facilitating increased impact.

**In Ukraine a new workstream on building judicial capacity has been launched, with promising initial results.** Ensuring judicial capacity is sufficient to be able to effectively adjudicate on complex tax law is vital part of ensuring that tax reforms are ultimately effective. To support building the judicial capacity in Ukraine a new



Transfer Pricing Capacity Building Workshop, Advanced Level III from 5 to 7 March 2024 – Accra, Ghana.

workstream was established in 2024. This training has included training from serving judiciary from a number of OECD member countries.

**The bilateral programme continues to complement other programmes such as the extractives deep dive**

**programme and/or TIWB programmes.** As bespoke programmes, the bilateral programmes are designed to the needs of the country. Where there are specific needs that require expertise beyond the scope of the bilateral programme they are adapted to complement and integrate with other programmes. See Box 8.

**BOX 8. Case study – PAPUA NEW GUINEA**

Assistance to Papua New Guinea began in 2018 and has extended from specific support during Papua New Guinea’s Asia-Pacific Economic Cooperation (APEC) chairmanship to international tax and TIWB support, through the implementation of the BEPS minimum standards and more significant changes to the existing international tax rules. These more recent changes include the potential implementation of the Global Minimum Tax and the inclusion of capital gains tax for the extractive sector in Papua New Guinea’s legislation.

Given that change can take several years to implement, work is continuing in many areas, including on transfer pricing, and through the TIWB programme, which now extends to not only transfer pricing issues in the forestry industry, but also in the extractives industry as well as addressing tax crimes. Moreover, assistance has been provided to Papua New Guinea to finalise the implementation of CbC reporting requirements in alignment with the standards.

In respect to the Global Minimum Tax, the support has included briefing and capacity building for the tax administration and Treasury officials on Papua New Guinea’s policy choices and legal drafting requirements, as well as assisting Papua New Guinea in performing a firm level analysis of the potential economic impact of Pillar Two. It is likely that Papua New Guinea will submit the Global Minimum Tax reforms to Parliament for approval in 2025 with the introduction of a Capital Gains Tax regime for the extractive sector being approved by Parliament in early 2025.

The bilateral assistance programme in Papua New Guinea is also delivering a joint IGF-OECD deep dive programme to address BEPS issues in the extractives industry, which has included providing additional analysis on Papua New Guinea’s mining policy and on the impact of Pillar Two on the tax incentives.



Deep-dive Programme, March 2024 – Papua New Guinea.

**BOX 9. Impact study – ZAMBIA****Boosting Zambia's Mining Revenue through Tax Audits, Transfer Pricing Legislation and License Valuation**

To address the challenges associated with the taxation of the mining sector, the IGF, ATAF and the OECD launched a deep dive technical assistance programme. Spanning from 2019 to 2023, this multi-year effort offered in-depth, sustained collaboration, allowing for comprehensive and targeted support to the Zambia Revenue Authority (ZRA) to effectively tackle the complex tax issues faced by the country. Our primary goal was to enhance the ZRA's ability to audit international tax cases based on risks in the mining sector.

**Tax Audit Support and Transfer Pricing**

The capacity-building program enabled the ZRA to undertake transfer pricing audits in the copper mining sector. These are ongoing and have revealed that potentially millions of dollars in mining taxes were at risk. The updated legal frameworks and improved mining audit practices also helped contribute to the collection of USD 6 million in property transfer tax and USD 58 million in mining corporate Income Tax revenue between 2020 and 2022. The USD 58 million represents approximately 10% of the average annual mining corporate income tax in recent years.

**Mining License Valuation**

Zambia's new methodology for valuing mining licenses also uncovered possible significant underreporting. For example, one mining license was found to be undervalued by nearly 55%, which could have led to massive tax losses. The ZRA has now adopted this new methodology as one of the valuation methods, ensuring more accurate assessments and safeguarding future revenue.

**Manganese Pricing and Royalty Assessment**

Finally, the revamping of the manganese valuation policy contributed to the collection of USD 6 million in export tax revenue from manganese ore. This is for the period 2019 to 2022. This success, along with new guidelines for apportioning royalties on blended materials, has strengthened Zambia's approach to taxing its mineral resources and helped ensure that the benefits of mining are more widely shared.

**Deep-Dive Programmes on Extractives**

**The deep-dive programmes are bespoke engagements which bring together complementary mining and international tax expertise for long-term capacity-building support. Six deep-dive programmes ran in 2024, with the programme in Zambia concluding.**

These programmes include mining-specific guidance on BEPS challenges, Two-Pillar Solution, capacity building, legal and policy advisory services, and hands-on tax audit assistance in conjunction with TIWB programmes. Programmes continued in Ecuador (including advice on legislative changes and a TIWB programme), Guinea (including support on application of their Bauxite reference price), Papua New Guinea (including support on the implementation of Pillar Two rules), Peru (including

a copper pricing expert to deliver specific training on copper pricing), and continued virtual support throughout the year to Mongolia (including on audit support in connection with the TIWB programme). The programme in Zambia concluded with an impact study documenting the assistance, see Box 9 above, and it is hoped that a new programme will be launched in 2025.

**Value Added Taxes**

**Bilateral support is being provided to a number of countries to support the development of effective strategies for VAT on international e-commerce.**

This support builds on the VAT *Digital Toolkits* series of publications, which have empowered many countries to independently develop effective strategies for VAT

on digital trade. Some countries, however, require additional support, with a growing number of such countries seeking targeted assistance on an *ad hoc* basis on specific aspects of implementation, enforcement matters, and on widening the scope of their VAT regimes for international sales of digital services to other key areas of the digital economy. In a smaller number of cases more comprehensive support is required.

**In Egypt, following the implementation in 2023 of a new VAT regime for inbound international supplies of digital services, the project moved to a second phase to enhance the country's VAT collection framework for imported goods.** In Peru, following OECD support, the reform to levy VAT on international supplies of digital services entered into force on 1 December 2024. The programmes in Jamaica, Botswana and Georgia have continued at a slower pace in 2024, primarily due to changes in the political economy and/or resource constraints within those countries' government administrations.

**Requests for targeted *ad hoc* assistance continue and a number of countries approached the OECD in 2024.** These countries included, among others, Indonesia, Morocco, Senegal, Thailand, the Pacific Islands, China, Ecuador, Mongolia and Tanzania.

**In the Pacific, the OECD is supporting the development of a Pacific-One-Stop-Shop (POSS) framework for**

**multi-jurisdictional VAT compliance.** The project is led by the Australian Taxation Office (ATO) and seeks to enable international businesses and digital platforms to comply with VAT obligations across the Pacific Island region through a single VAT registration and compliance process. As in other countries, the OECD is playing an important role in facilitating consultations and engagement with the international business community, as well as supporting the project leads.

**Facilitating dialogue between the international business community and tax administrations is a key form of assistance on VAT, being delivered in a number of countries.** To ensure that a jurisdiction's VAT regime offers a workable, practical solution for businesses without imposing disproportionate compliance burdens, the OECD has supported regular dialogue between the international business community and several jurisdictions' tax administrations. As many online businesses are non-resident and may lack a physical presence in the taxing jurisdiction, tax authorities often face challenges in engaging with the relevant stakeholders in these international enterprises. By utilising its established connections, the OECD is uniquely positioned to bridge this gap and facilitate these discussions. Box 10 below provides some case studies. This collaborative approach is highly valued by the international business community, which endorses the OECD's VAT standards as the international standard in the area of VAT for achieving consistent and effective solutions to the VAT challenges of international digital trade.



Practical Workshop on Value Added Tax on International Trade from 22 to 26 April 2024 at the Mexico Multilateral Tax Center – Mexico City, Mexico.

**BOX 10. Case studies of facilitating engagement with the international business community on VAT****SENEGAL**

Senegal's VAT reforms to levy VAT on international supplies of digital services came into effect on 1 July 2024. To ensure alignment with the OECD's recommended approaches and facilitate compliance from international businesses, Senegal's tax authority sought the OECD's assistance. Since March 2024, the OECD has organised consultations with the international business community and held bilateral meetings, providing input on both legislative design features of the reforms and their operational aspects. A total of nine meetings were conducted in 2024. As a French-speaking jurisdiction, the OECD's support also included facilitating communication with stakeholders both in English and French, including simultaneous interpretation provided during business consultations to ensure effective engagement.

**MOROCCO**

Following their participation in the intensive workshop delivered by the OECD in Mexico in April 2024, the Moroccan tax authorities sought assistance from the OECD for their planned VAT reforms for international supplies of digital services. In response, the OECD has provided targeted assistance to facilitate dialogue with the international business community, enabling the authorities to gain insights into international best practices for drafting secondary regulations to implement the reforms, based upon the overarching framework of OECD recommendations. Simultaneously, the OECD has organised bilateral discussions with Moroccan tax officials to share practical examples from other tax administrations that have successfully implemented VAT reforms aligned with the OECD's recommended approaches. These discussions also prepared the officials to address potential questions from international businesses during consultations. Because Morocco is a jurisdiction with a French-speaking tradition within its public administration, the OECD's assistance was delivered primarily in French, spoken and written, ensuring seamless communication and effective engagement.

**THAILAND**

Following the successful implementation of VAT reforms for international supplies of digital services, which the OECD supported with bespoke assistance, Thailand is now advancing its plans for VAT reforms targeting low-value imported goods. Building on the strong collaboration established with the Thailand Revenue Department during the digital services reforms, the OECD has been requested to provide further support for this next phase of reforms. Accordingly, the OECD has actively engaged with the Thai tax administration, facilitating preliminary consultations with the international business community to gather feedback on practical experiences. This input is being used to inform the design features of the envisaged reforms. Additionally, the OECD has conducted bilateral discussions with officials from the tax administration, offering insights based on the OECD's recommended approaches and sharing best practices from other jurisdictions. The assistance is ongoing, with secondary regulations currently under development.

**PACIFIC**

The OECD is supporting the Australian Taxation Office (ATO) by providing regular input on the development of a POSS framework that would enable international businesses and digital platforms to comply with VAT obligations across the Pacific Island region through a single VAT registration and compliance process. Progress on the POSS has advanced, with general endorsement and interest expressed by member jurisdictions of the Pacific Islands Tax Administrators Association (PITAA). The OECD awaits final adoption of the draft VAT Bill by Pacific Island countries, which will establish the legal foundation for participation in the POSS. In the meantime, the OECD continues to support ATO with consultations and engagement with the international business community.

Source: OECD VAT Unit

## 7. Partnerships

The Organisation for Economic Co-operation and Development (OECD) works in partnership across the breadth of its activities, thereby reducing the risk of duplication and increasing impact. These partnerships have been vital in the delivery of the OECD's work on tax and development to date, allowing the OECD to draw on an unparalleled network of expertise from around the world. Many of the activities detailed in this report would have been impossible without the commitment and dedication of the numerous partners, including those who provide the funding.

**At the institutional level, the OECD is a member – together with the International Monetary Fund (IMF), the United Nations (UN) and the World Bank Group (WBG) – of the Platform for Collaboration on Tax (PCT).**

The four members work together on various projects, including toolkits on international taxation. A wide range of organisations participate as observers to both the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) and the OECD/G20 Inclusive Framework on BEPS (IF/Inclusive Framework); these include the PCT partners, regional tax organisations, and regional development banks.

**The OECD participates as an observer to the UN Committee of Experts on Tax Matters and attends all sessions where observers are permitted.** The OECD also partners with the UN in various other ways, including on capacity building for tax treaty negotiations, some of which is done in collaboration with the other PCT partners.

**Tax Inspectors Without Borders (TIWB), a global partnership between the OECD and the United Nations Development Programme (UNDP), relies on a number of further partnerships,** including with the African Tax Administration Forum (ATAF) in Africa and with the 24 partner tax administrations that provide expertise to the individual TIWB programmes.

**Several OECD data sets are produced through partnership:** the International Survey on Revenue Administration (ISORA) is a partnership between the OECD, the Inter-European Organisation of Tax Administrations (IOTA), the IMF and the Centro Interamericano de Administraciones Tributarias (CIAT) or Inter-American Center of Tax Administrations; Revenue Statistics has a number of partners for its three regional publications (Africa, Asia-Pacific and Latin America and the Caribbean (LAC)).

**Much of the OECD's training and capacity building is also delivered through partnerships.** Practicing experts from a range of governments around the world deliver a large share of the OECD tax training, including through the Global Relations Programme on Taxation (GRP) and the OECD Academy on Tax and Financial Crime Investigation. The programme on extractives involves a comprehensive partnership with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF). In addition, there are also regional



Practical Workshop on Negotiation of Tax Treaties from 27 to 31 May 2024 at the Korea Multilateral Tax Center – Seoul, Korea.

partnerships with ATAF in Africa, with CIAT in Latin America and the Asian Development Bank (ADB) in Asia-Pacific. Capacity building is also delivered in partnership with the WBG in several countries.

**All of the tax and development work is funded through voluntary contributions from a range of development partners.** The majority of this generous

funding is provided through a pooled fund supporting the full range of tax and development activities. This is complemented by a number of earmarked funds for specific countries/regions (including Egypt, Tunisia, Ukraine, ECOWAS) and projects, including Social Protection, Health Financing, Tobacco Taxation and Tax Morale. The full list of donors to the tax and development activities is below.



Workshop on International Taxation, Tax Treaties and Transfer Pricing, 12-14 November 2024 – United Arab Emirates.

## Countries and organisations supporting the tax and development activities featured in this report

### Financial contributions provided by



Australian Government



Co-funded by the  
European Union



Federal Ministry  
for Economic Cooperation  
and Development



**Irish Aid**  
Rialtas na hÉireann  
Government of Ireland



Ministero  
dell'Economia  
e delle Finanze



Tax Programme,  
OECD Korea Policy Centre

財務省  
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THE GOVERNMENT  
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Ministry of Foreign Affairs of the  
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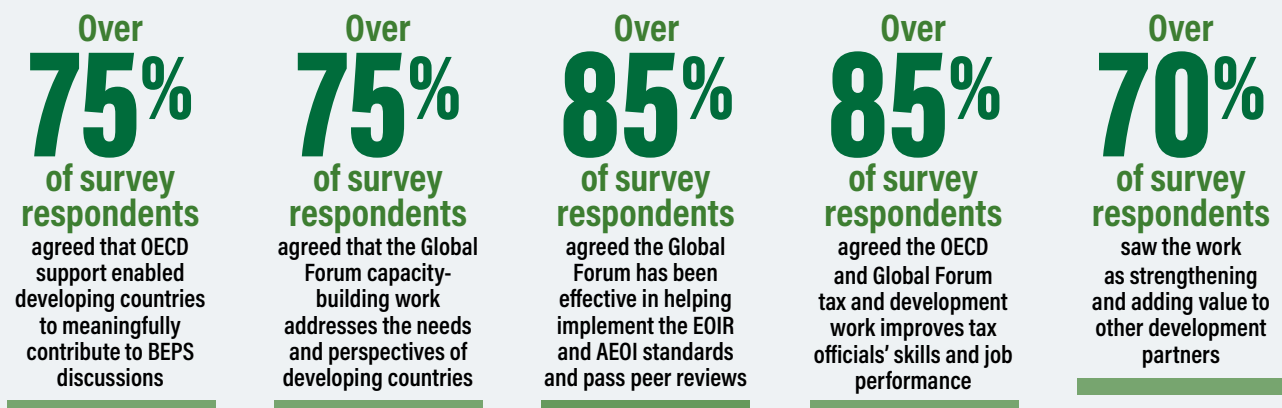
## 8. Evaluation

In 2024, an independent evaluation<sup>1</sup> of the donor-financed Organisation for Economic Co-operation and Development (OECD) and Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) support to developing countries was undertaken by SEO Amsterdam Economics (SEO). This evaluation ran throughout 2024 and included a survey of key stakeholders (359 responded, of which 61% were beneficiaries of support), as well as more detailed interviews with selected stakeholders and programme documents. The evaluation used the OECD Development Assistance Committee (DAC) criteria – relevance, coherence, effectiveness, sustainability and efficiency.

The evaluation identified that ‘overall, OECD’s Mainstreaming Tax and Development Programme is widely regarded as relevant and effective in strengthening capacity of developing countries in the area of international taxation’. Over 75% of survey respondents agreed that the support provided by the

OECD enabled developing countries to meaningfully contribute to the Base Erosion and Profit Shifting (BEPS) discussions in the OECD/G20 Inclusive Framework on BEPS (IF/Inclusive Framework). Similarly, over 75% agreed that the Global Forum capacity-building work addresses the needs and perspectives of developing countries, and is effective in including a broader range of countries in the tax transparency discussions, and over 85% agreed the Global Forum has been effective in helping implement the Exchange of Information on Request (EOIR) and Automatic Exchange of Information (AEOI) standards and pass the peer reviews.

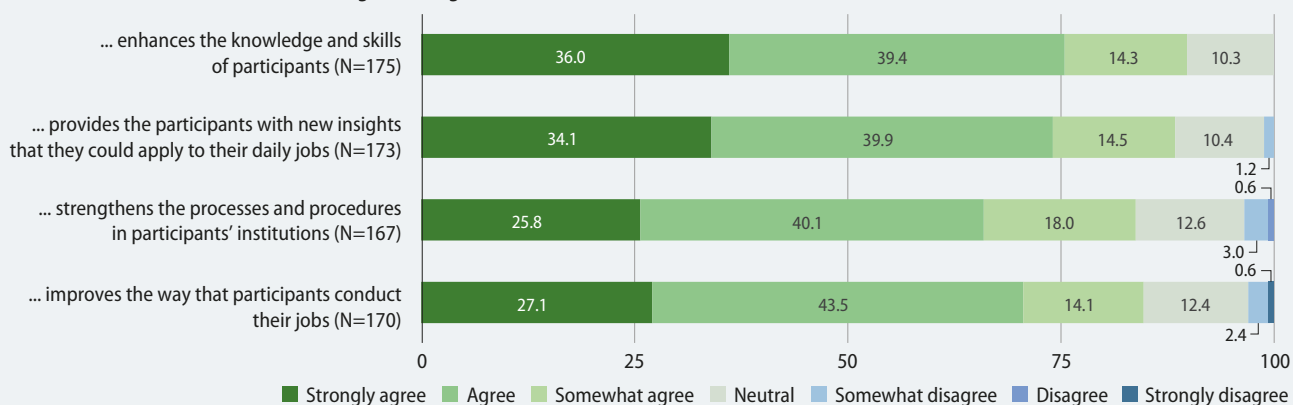
The evaluation also highlighted the impact that the programme has had on improving both individuals’ skills and organisational processes. Across all areas, over 85% of survey respondents agreed that the OECD and Global Forum tax and development work improves tax officials’ skills and job performance, as well as strengthens processes and procedures in their administrations (see Figure 6 and Figure 7).



1. <https://www.seo.nl/en/publications/evaluation-of-oecd-tax-and-development-programme>.

FIGURE 6. Impact of OECD support on BEPS and Transfer Pricing

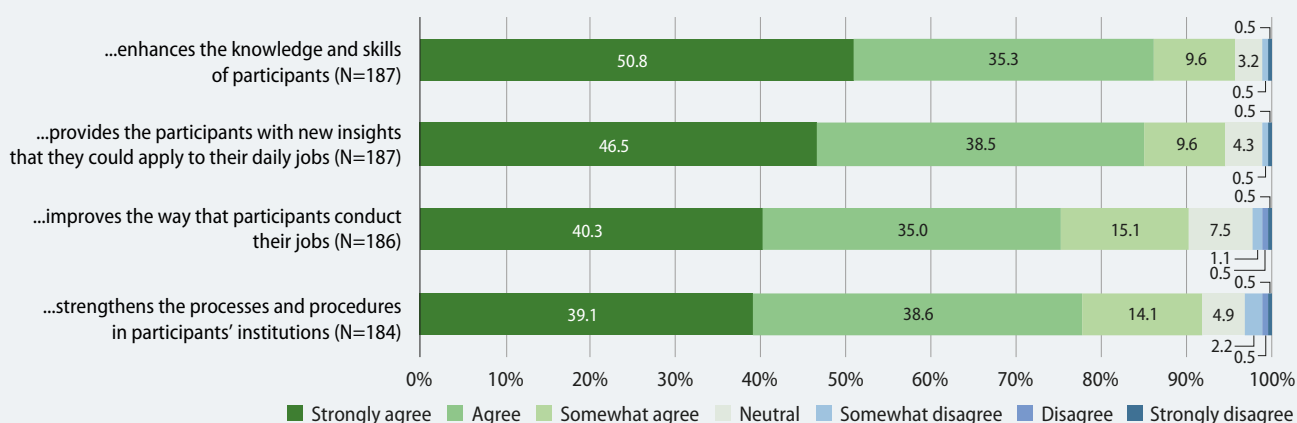
OECD's work on BEPS and Transfer Pricing (including via TIWB) ...



Source: Stakeholder survey conducted by SEO.

FIGURE 7. Impact of Global Forum support

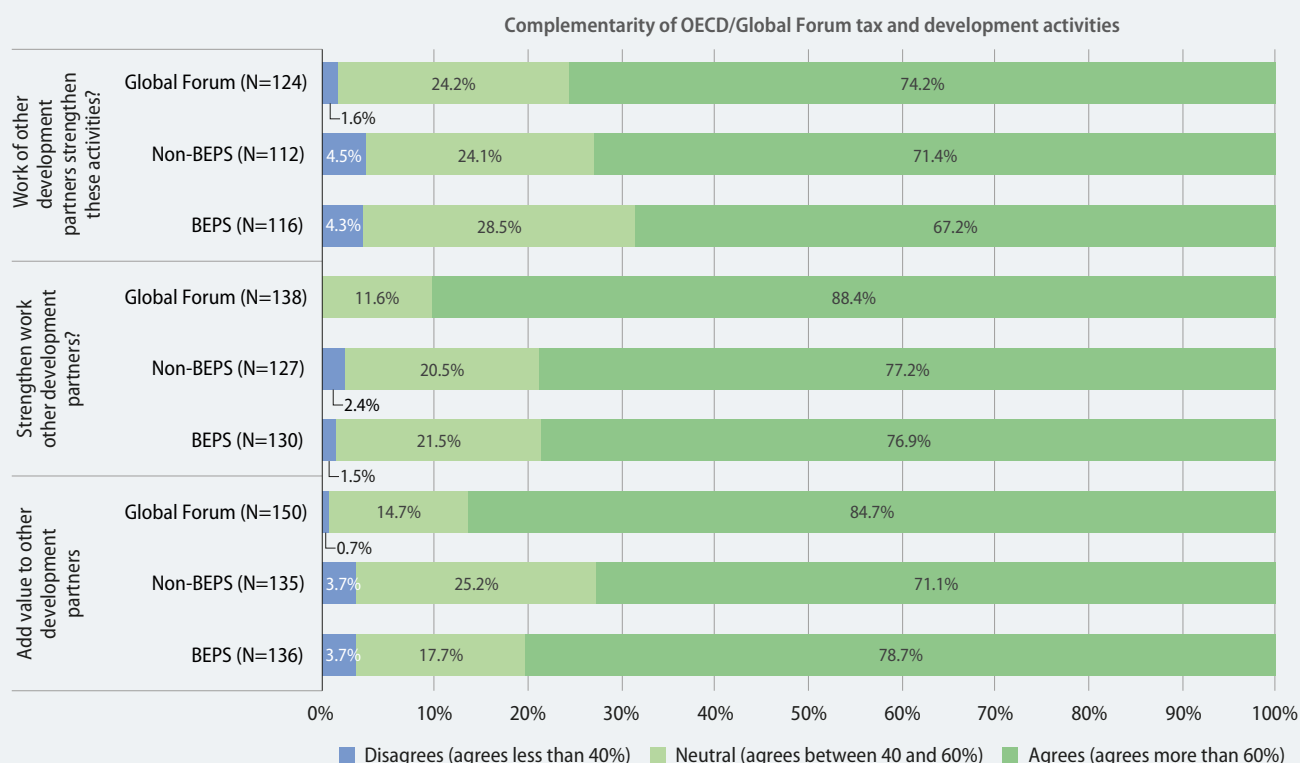
The work of the Global Forum Secretariat...



Source: Stakeholder survey conducted by SEO.

**Complementarity between the work of the OECD and Global Forum with that of other development partners was widely recognised.** Over 70% of survey respondents saw the work as strengthening and adding value to other development partners (see Figure 8 for findings across all workstreams).

FIGURE 8. **Complementarity of OECD/Global Forum tax and development activities**




Source: Stakeholder survey conducted by SEO Stakeholder survey conducted by SEO

The evaluation also makes a number of recommendations that could help improve the programme in the coming years. Many of these recommendations reflect the challenges related to supporting countries navigate the growing range of tools available to countries on international tax, and to managing and co-ordinating a programme that has grown in recent years. Recommendations therefore include supporting countries further in assessing their options on international tax, and the investments required for implementation, as well as improved internal monitoring and co-ordination.

The OECD and Global Forum will be implementing responses to the recommendations in the coming year, as resources allow. The recommendations in the evaluation have been useful in identifying and prioritising actions to improve the relevance, coherence, effectiveness, efficiency and sustainability of the tax and development programme, and it is proposed to implement a number of responses. These will include:

- Strengthening outreach and engagement with countries, including through induction programmes, to enhance knowledge and understanding of options in what concerns the OECD work on tax and development.
- Work has begun on a new approach to track the development of capacity in transfer pricing, to help track progress and identify priorities for further action.
- Internal monitoring and evaluation are already well advanced in some areas, especially the Global Forum, and work will be undertaken to identify opportunities, within available resources, to improve processes in other areas.
- Partnerships will continue to be prioritised, and Memoranda of Understanding (MoUs) and Action Plans agreed/renewed where useful.



## 9. Next Steps for the year to come

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Building on the work completed in 2024, the following are priorities for the year to come:

### **Further the engagement with developing countries within the OECD/G20 Inclusive Framework on BEPS (IF/Inclusive Framework) and other platforms**

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- Ensure new topics identified by the Inclusive Framework at its Cape Town Plenary in April 2025 (global mobility; tax, inequality and growth) are fully informed by the developing countries' perspectives.
- Continue to support developing countries in their engagement with the Inclusive Framework, leveraging improvements to operating processes and governance decided at the Cape Town Plenary.
- Further discussions with developing countries expressing interest to join the Inclusive Framework.
- Ensure the Organisation for Economic Co-operation and Development (OECD) is an active participant in international dialogue on tax and development in the run up to the 4th International Conference on Financing for Development (FfD4) in 2025.
- Continue to stimulate international dialogue on tax morale.

### **Support developing countries in the implementation of domestic resources enhancing initiatives**

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- Further evolve the support provided on the Global Minimum Tax (GMT) and Tax incentives to adapt to varying country needs.
- Maintain the increased focus on supporting countries secure access to Country-by-Country (CbC) reports.
- Continue to support the implementation of the standard on exchange of information on request (EOIR), and in particular to make significant strides in our support on beneficial ownership information through a multi-pronged approach.

- Continue to support the effective implementation of the Common Reporting Standard (CRS), including the implementation of the amended CRS in developing countries already participating in CRS exchanges, as well as the related confidentiality and data safeguards requirements.
- Develop and start implementing a comprehensive capacity-building programme to support the widespread implementation of Crypto-Asset Reporting Framework (CARF), including knowledge tools, training and technical assistance.
- Continue to expand engagement with developing countries in the Task Force on Tax and Crime (TFTC) and continue the development of the Africa Academy for Tax and Financial Crime Investigation.
- Continue to expand developing country inclusion in OECD tax databases and related analyses, including Tax Policy Reforms, Revenue Statistics, Investment Tax Incentives and Pricing Greenhouse Gas Emissions.

### Keep adapting the OECD's capacity-building offer

- Continue to develop the Global Relations Programme on Taxation (GRP)'s training portfolio across different formats, content, and languages.
- Together with the United Nations Development Programme (UNDP), continue to evolve the Tax Inspectors Without Borders (TIWB) Initiative, as it enters its second decade, to enable it to continue to respond to the demand to increase both the number and range of programmes delivered.
- Continue to deliver a combination of *ad hoc* and comprehensive support to developing countries in implementing international tax standards.



Capacity Building Programme, Intro to BEPS, Transfer Pricing and the Two-Pillar Solution, 25-27 September 2024, Lao PDR.

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Supporting developing countries in their efforts to strengthen tax systems is a long-standing priority for the OECD. For well over a decade, the OECD tax and development programme has been in place to effectively collaborate with countries in addressing tax evasion and avoidance, improving revenue mobilisation, and advancing tax policy and administration reforms. This includes facilitating country participation in key international tax initiatives such as the Inclusive Framework on BEPS and the Global Forum on Transparency and Exchange of Information for Tax Purposes, providing internationally comparable and reliable data to inform policy analysis, and delivering targeted technical assistance across a range of international tax matters. This report provides an overview of the activities and results in these areas for 2024, which was a record year for new programme launches under the OECD/UNDP Tax Inspectors Without Borders initiative and for support on tax transparency and exchange of information. The report also summarises a recently concluded independent evaluation of the tax and development work and outlines initial responses to its recommendations and key priorities for 2025.




For more information:

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