

**PASCAL SAINT-AMANS**

Director

ctp.contact@oecd.orgwww.oecd.org/tax[@oecdtax](https://twitter.com/oecdtax); [@PSaintAmans](https://twitter.com/PSaintAmans)

“The OECD has made major progress in 2018-19 in the implementation of internationally agreed tax standards and in discussing how to address the tax challenges of the digitalised economy. From the start of automatic exchange of information among 90 jurisdictions, to the ongoing implementation of the OECD/G20 Inclusive Framework on BEPS, tax evasion and avoidance are being tackled globally. Building on this success, we intend to continue promoting this unprecedented co-operation to reach a consensus-based solution on tax and digitalisation in 2020.”

Centre for Tax Policy and Administration

The **Centre for Tax Policy and Administration (CTPA)** supports the Committee on Fiscal Affairs, covering international and domestic issues involving direct and indirect taxes. The OECD leads the development of international tax rules, addressing tax barriers to trade and investment while also tackling tax evasion and avoidance.

The OECD's Inclusive Framework on BEPS (base erosion and profit shifting), with over 125 member jurisdictions, is working to address the tax challenges arising from digitalisation. The members are developing a roadmap to guide their work towards a long-term solution that should be delivered in 2020. In addition to the ongoing implementation of the BEPS package through a peer review process, work is under way to provide policy makers with data and economic analysis of the impact and the effect of the BEPS measures. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS entered into force in July 2018 and now has almost 90 participating jurisdictions.

The Global Forum on Transparency and Exchange of Information for Tax Purposes and its 150-plus members continue to demonstrate their commitment to fight tax evasion. Automatic exchange of information is now under way among 90 jurisdictions, while new objective criteria have been agreed by the G20 to encourage further progress on tax transparency.

We are increasing our capacity-building work in developing countries and reinforcing co-operation with other international organisations through the Platform for Collaboration on Tax. Since 2012, Tax Inspectors Without Borders has generated close to USD 445 million of additional tax revenues. ■

■ AREAS OF FOCUS

- Base erosion and profit shifting (BEPS), www.oecd.org/tax/beps
- Tax transparency and exchange of information, www.oecd.org/tax/transparency
- Tax and crime, www.oecd.org/tax/crime
- Tax and development, www.oecd.org/tax/global/tax-and-development.htm
- Tax administration, www.oecd.org/tax/forum-on-tax-administration
- Tax and the environment, www.oecd.org/tax/tax-policy/tax-and-environment.htm
- Tax policy and statistics, www.oecd.org/tax/tax-policy
- Tax treaties, www.oecd.org/tax/treaties
- Transfer pricing, www.oecd.org/tax/transfer-pricing

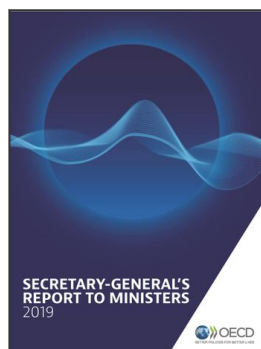
■ KEY EVENTS

- Global Forum on Transparency and Exchange of Information for Tax Purposes, 20-22 November 2018
- Global Forum on VAT, 20-22 March 2019
- Forum on Tax Administration, 26-28 March 2019

■ KEY CONTENT

- Global Forum on Transparency and Exchange of Information for Tax Purposes (video)
- Tax Inspectors Without Borders: How it works; Tax Inspectors Without Borders: Leveling the Playing Field in Liberia (videos)
- Compare your country: Taxation
- “Digitalisation: ‘The global tax rules are changing’”, podcast with Pascal Saint-Amans
- Corporate Tax Statistics database 2018 (new) and 2019
- *Model Tax Convention on Income and on Capital: Full Version 2019*
- *Role of Digital Platforms in the Collection of VAT/GST on Online Sales*
- *Taxing Wages 2019*





From:
Secretary-General's Report to Ministers 2019

Access the complete publication at:

<https://doi.org/10.1787/d4b4a55c-en>

Please cite this chapter as:

OECD (2019), "Centre for Tax Policy and Administration", in *Secretary-General's Report to Ministers 2019*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/aa771aeb-en>

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