



BEPS TRANSFER PRICING WORKSHOP
TRANSFER PRICING DOCUMENTATION –
RISK ASSESSMENT AND SAFE HARBOURS

JEJU ISLAND - KOREA

26 – 30 OCTOBER 2015

**1.2 The OECD's Global Relations Programme in Taxation:
Helping to strengthen tax systems**



4 key questions

Who are
we?

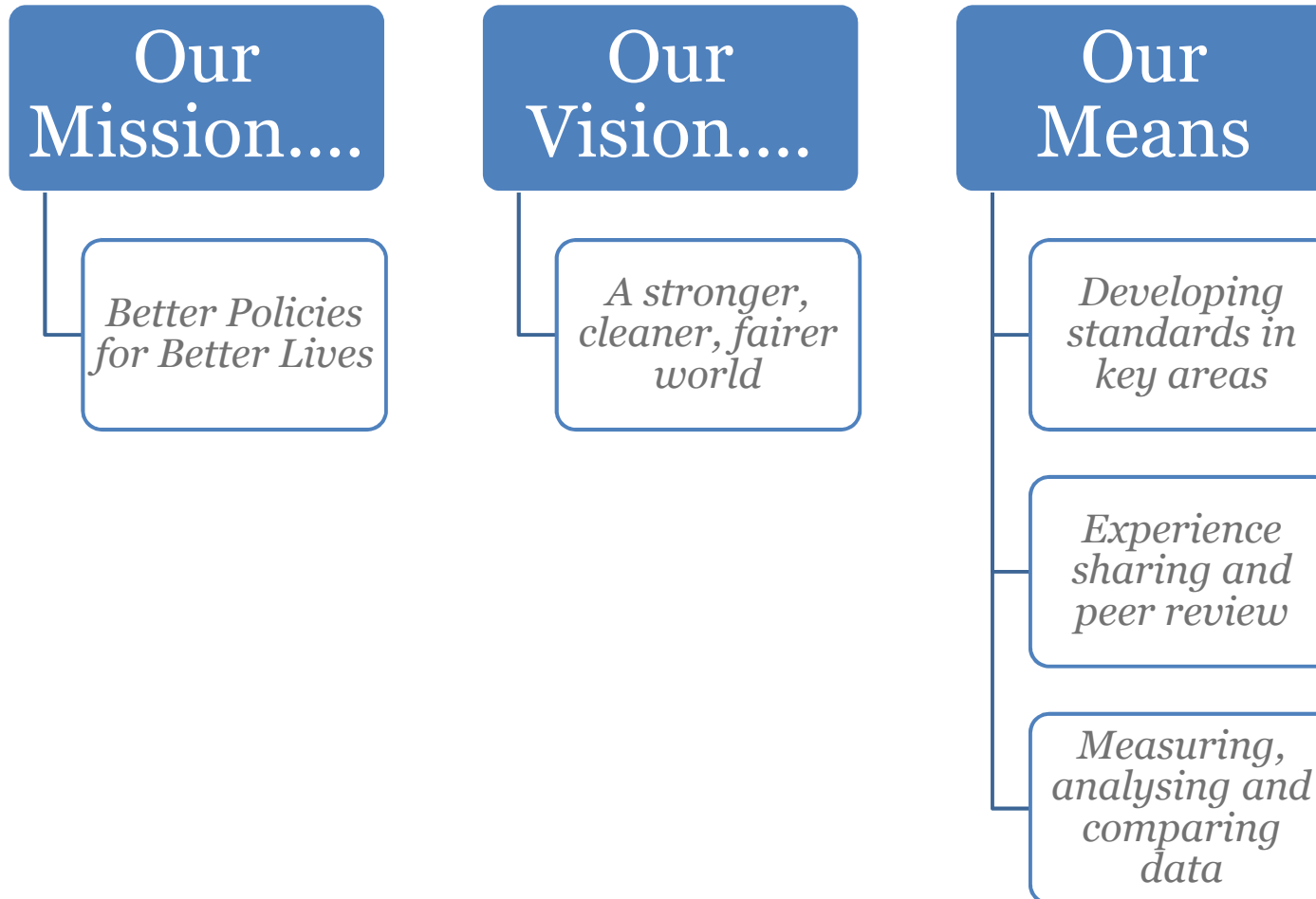
What do
we do?

How do
we do
it?

What
happens
next?



The OECD

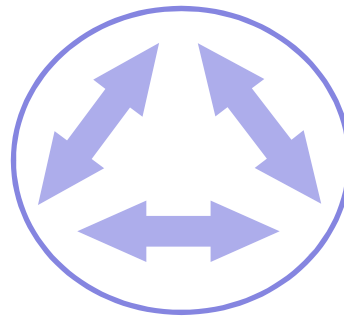




OECD - Who we are?

Council

Oversight and
Strategic Direction
[34 member countries]



Committees

Standard setting,
Monitoring and
Peer Reviews
[34 members + 5
participants to CFA]

Secretariat

Research, Analysis
and Policy
Recommendations



The Committee on Fiscal Affairs: What we do?

Develop and assist implementation of

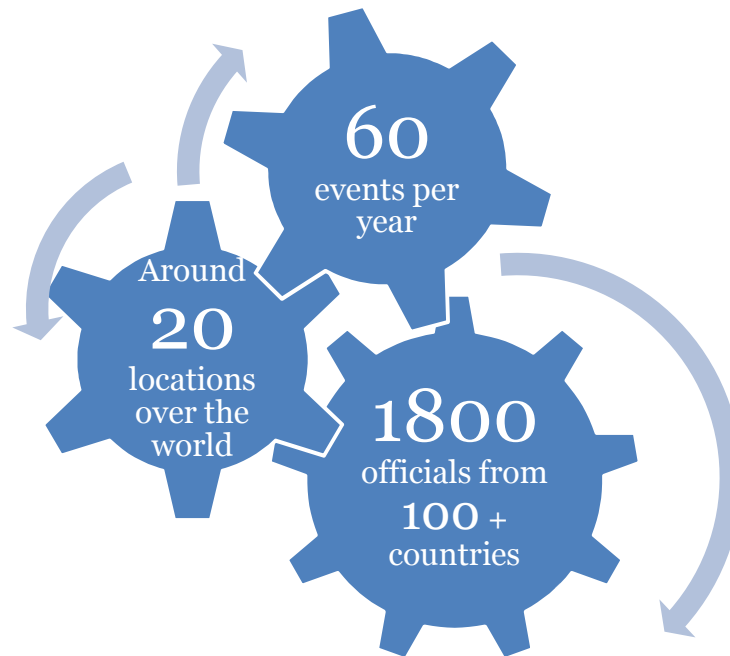
- a Model Convention for Tax Treaties
- Guidelines for Transfer Pricing and the taxation of MNEs
- Global standards on Exchange of Information
- Tax Policies for Growth
- Statistics for tax policy making
- International VAT/GST Guidelines
- Countering aggressive tax planning and tackle base erosion and profit shifting (BEPS), as well as

Build effective tax administrations

Improve capacity of tax officials



Building capacity and sharing experience - The GR programme





Sharing OECD tax knowledge





Finding further information

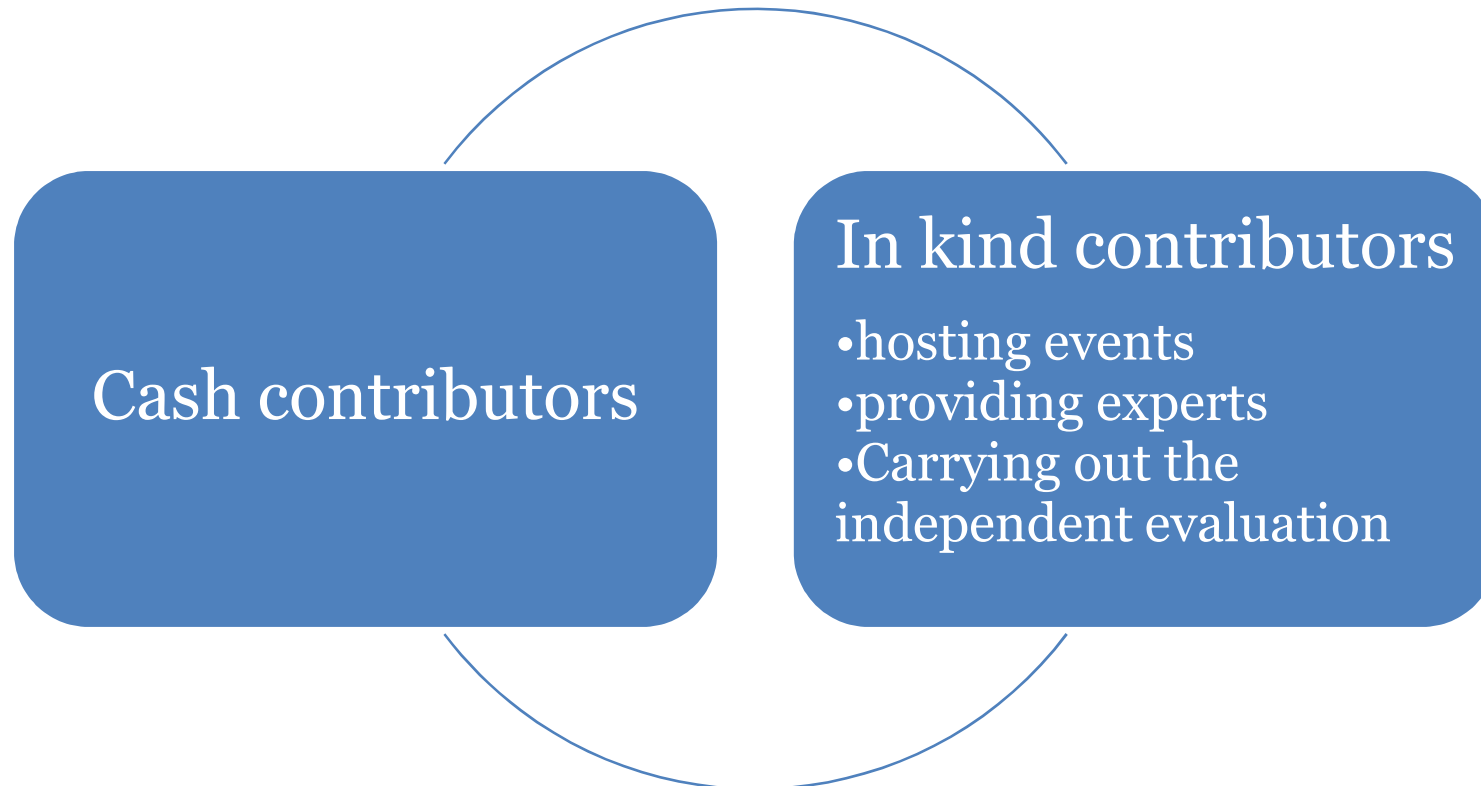
The screenshot shows the OECD iLibrary website. At the top left is the OECD logo. To its right is the text "OECD iLibrary". In the top right corner, there is a language selector set to "Français", a "Welcome" message, and the text "OECD/OECD". Below the logo, there are links for "Help", "Contact Us", and "About". On the right side, there are links for "My Account details", "My Marked List", and "Log out". A navigation bar contains links for "BOOKS", "PAPERS", "STATISTICS", "FACTBOOK", and "GLOSSARIES". Below this is a search bar with a "Search" button and a magnifying glass icon. Underneath the search bar are links for "Advanced Search" and "Search Tips". A "Browse:" section features two dropdown menus labeled "Theme" and "Country", followed by a search button. The "What's new?" section displays three featured publications:

- Taxing Energy Use**: This publication provides the first systematic statistics of effective energy tax rates – on a comparable basis - for each OECD country, together with 'maps' that illustrate graphically the wide variations in tax rates per unit of energy or per tonne of CO2 emissions.
- Addressing Base Erosion and Profit Shifting**: This report presents studies and data available regarding the existence and magnitude of base erosion and profit shifting (BEPS), and contains an overview of global developments that have an impact on corporate tax matters.
- OECD Economic Survey United Kingdom 2013**: This report looks at some of the major policy challenges facing the country including recovering from recession, boosting growth and reducing inequality.

At the bottom of the page, there is a footer with links for "Terms and Conditions", "Copyright and Permissions", "Educators and Students", "Privacy Policy", "E-mail Us", and "Site Powered by Publishing Technology".



Who makes the programme possible?





Cash contributors in 2014

Japan

Australia

Korea

Turkey

Mexico

Netherlands

Italy

Hungary

Austria



Countries hosting events (2015)

Multilateral Tax Centres:

- Austria
- Hungary
- Korea
- Mexico
- Turkey

Other countries

- China
- Gabon
- India
- Indonesia
- Korea
- Malaysia
- Russia
- Saudi Arabia
- South Africa



Countries providing experts (2015)

- Australia
- Austria
- Belgium
- Canada
- PR China
- Denmark
- France
- Germany
- Hungary
- India
- Indonesia
- Israel
- Japan
- Korea
- Mexico
- Netherlands
- New Zealand
- Norway
- South Africa
- Spain
- Sweden
- Switzerland
- Turkey
- United Kingdom



What happens in the next week?



You will have the opportunity to take part in active and inclusive discussions

You will be asked to share your country's perspectives on the topics under discussion

Your feedback will be sought to help us improve the Programme



And when you go back home?

You will take information, solutions and ideas back to your administration.



We will expect you to discuss these with colleagues and management through seminars and other events.

We may ask you what you have done and what impact this has had



For more information

<http://www.oecd.org/tax/globalrelationsintaxation/>

[**CTP.GlobalRelations@oecd.org**](mailto:CTP.GlobalRelations@oecd.org)