

## FTA PLENARY STATEMENT OF OUTCOMES

We, the Heads and representatives of 43 Forum on Tax Administration members met for the 16th Plenary meeting of the OECD Forum on Tax Administration (FTA) on 11 – 13 October 2023 in Singapore. Together the 53 members of the FTA, which brings together both advanced and developing tax administrations from across the globe, are responsible for raising over EUR 13 trillion annually to fund our public services.

The theme of our Plenary was collaboration and partnership, not only between tax administrations but also with an increasingly wide range of stakeholders as we work together to shape the future of global tax administration, implement the new global agreements and support global capacity building efforts. We agreed:

- To collaborate on an ambitious set of projects to help realise the vision of Tax Administration 3.0, utilising new technology tools to increasingly build-in compliance, drive down tax gaps and significantly reduce compliance burdens;
- To work together to ensure the effective implementation of Pillar Two in a consistent manner, including exploring how we can deepen co-operation between tax administrations to support compliance, collaboration and certainty in the administration of the global minimum tax rules; and
- To enhance the effectiveness and reach of our global capacity building efforts through closer partnership with other international and regional organisations.

### Digital transformation of tax administration

We recognise the huge opportunities that digital transformation can bring, allowing us to shift over time towards a more seamless model of tax administration where taxation processes are increasingly built into the systems that taxpayers use to communicate, carry out transactions and run their businesses. As set out in the FTA's Tax Administration 3.0 vision for digital transformation, in addition to the significant economic benefits of freeing up taxpayers' time and resources, when looked at across the FTA each one percent increase in revenue could bring in over EUR 130 billion annually.

This is a journey and it will require many pieces to fit together to realise the full benefits. This includes co-development of several building blocks of digital transformation with other parts of government as well as with the private sector and internationally. We therefore agreed to work together with business and academic stakeholders on a set of pioneering projects to help progress key building blocks of our Tax Administration 3.0 vision on:

- enabling seamless digital cross border tax processes both between tax administrations and with third parties, based on the interoperability of digital identity; and
- developing thought leadership on key common issues to help inform digital transformation in the areas of digital identity, digital strategy and artificial intelligence.

We also discussed the radical changes to our administration that digital transformation will bring and the need for new skills across our workforce. We endorsed the ongoing work across the FTA Networks and Communities of Interest that can help us meet these challenges together.

### Implementation of the Two-Pillar Solution and Tax Certainty

We discussed the challenges and opportunities arising from the implementation of the global minimum tax. Based on this common set of rules, we have already agreed on a standardised return that provides us with an efficient mechanism for the collection and exchange of GloBE information. We further agreed to explore how to streamline the administration of the global minimum tax such as through co-ordinated compliance, including in the area of risk assessment.

We also looked forward to the next steps in our collaborative work on improving tax certainty following the publication this year of a manual on the handling of multilateral mutual agreement procedures and advance pricing arrangement.

The next FTA Tax Certainty Day, which will give us an opportunity to reflect on priorities for the coming year, will be held virtually on 14 November.

## Tax Capacity building

We recognise the importance of making sure all tax administrations can benefit from the outcomes of the FTAs work. Recently this has been delivered through our capacity building programmes, including:

- The launch of the new Knowledge Sharing Network (KSN) that provides a peer-to-peer forum for the exchange of knowledge as well as direct support as we move together towards implementation of Pillar Two. Already close to 400 officials from 98 jurisdictions, including 41 jurisdictions eligible to receive official development assistance, participate in the KSN;
- The piloting of a new Tax Inspectors Without Borders programme for the Digitalisation of Tax Administration. This allows for confidential and high level engagement on the many strategic and practical aspects of digitalisation initiatives;
- The promotion of the Digital Transformation Maturity Model, now completed by 58 tax administrations globally, as well as the Inventory of Tax Technology Initiatives (ITTI) containing data from 80 administrations across the globe;
- The ongoing development of tools to support capacity building such as the Knowledge Sharing Platform for Tax Administrations (KSPTA) which can open up our capacity building work across FTA members and other interested parties; and
- A new sub-group of the FTA's Capacity Building Network, focusing on long-term bilateral capacity programmes that may benefit from peer-to-peer discussions on programme design, programme collaboration, monitoring and evaluation, and country-specific challenges and opportunities.

We agreed to continue to enhance the FTA's tax capacity building work, led by the FTA's Capacity Building Network, through building closer partnerships with regional tax organisations, international organisations and developing country tax administrations. We were pleased to welcome at the Plenary representatives from the African Tax Administration Forum (ATAF), the Inter-American Center of Tax Administrations (CIAT), the International Monetary Fund (IMF) and Pacific Islands Tax Administrators Association (PITAA) as well as the Commissioners and senior officials from Brunei Darussalam, Bulgaria, Cambodia, Lao PDR, the Philippines and Vietnam.

At our Plenary meeting, we also discussed the major emerging risks facing tax administrations as well as issues around maintaining and building trust, tax debt management, including assistance in tax collection, the fight against tax fraud and tax crimes, and progress in the work we have undertaken since the Sydney Plenary to increase awareness on tax transparency. We also discussed organisational issues, including addressing unconscious bias and improving gender balance. The outcomes from these discussions will be passed back to the relevant FTA work programmes and Communities of Interest to inspire their further work. We also heard the results of the piloting of a new multilateral hackathon concept. The multilateral hackathon involved 18 different FTA administrations working together in virtual teams over several months to generate innovative solutions for real-life problems identified by Kenya and Indonesia related to the shadow economy.

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Finally, we are very grateful to Singapore for hosting the Plenary and for their kind hospitality, as well as to Greece for having offered to host the 2024 Plenary.

Information on the FTA reports released since the 2022 Plenary in Australia, including Tax Administration 2023, are contained in the Annexes to this Communiqué, as are a list of Plenary participants and the FTA Plenary agenda.

## ANNEX A – 16<sup>TH</sup> FTA PLENARY AGENDA, SINGAPORE

### DAY 1: 11 October, 09:00 to 17:00

09:00– 10:45	<b>SESSION I – INTRODUCTION</b>
09:00 – 09:30	<b>Official Opening and welcome to Singapore</b> <ul style="list-style-type: none"> <li>• <b>Commissioner Bob Hamilton, FTA Chair</b></li> <li>• <b>Commissioner Ng Wai Choong</b>, Inland Revenue Authority of Singapore (IRAS)</li> <li>• <b>Manal Corwin, Director</b>, Centre for Tax Policy and Administration (CTPA), OECD</li> </ul>
09:30 – 09:45	<b>Keynote Speech</b> <ul style="list-style-type: none"> <li>• <b>Acting Minister for Transport and Senior Minister of State (SMS) for Finance, Mr Chee Hong Tat</b></li> </ul>
09:45 – 10:45	<b>What are you expecting to keep you awake at night</b> <ul style="list-style-type: none"> <li>• Introduction by <b>Commissioner Jérôme Fournel, FTA Vice Chair</b></li> <li>• “Snowball” discussion</li> </ul>
10:45 – 11:15	<b>COFFEE BREAK</b>
11:15 – 15:00	<b>SESSION II – DIGITAL TRANSFORMATION – FROM STRATEGIES TO ACTIONS</b>
11:15 – 11:50	<b>Tax Administration 3.0: Next steps - Collaboration and Partnering</b> <ul style="list-style-type: none"> <li>• Introduction by <b>Commissioner Nina Schanke Funnemark</b>, Norwegian Tax Administration (NTA)</li> <li>• The view from business by <b>Georg Geberth</b>, Business at OECD</li> </ul>
11:50 – 12:15	<b>Collaboration in practice – Singapore’s Smart Nation Initiative</b> <ul style="list-style-type: none"> <li>• <b>Mr. Chan Cheow Hoe</b>, Government Chief Digital Technology Officer, Smart Nation and Digital Government Office, Singapore</li> </ul>
12:15 – 13:00	<b>Strategic challenges for digital transformation</b> <ul style="list-style-type: none"> <li>• Introduction by <b>Commissioner Nina Schanke Funnemark</b>, NTA and <b>Commissioner Ng Wai Choong</b>, IRAS</li> <li>• Discussion at tables and feedback</li> </ul>
13:00 – 14:15	<b>LUNCH</b>
14:15 – 15:00	<b>Integration with taxpayers’ natural systems in practice</b> Country presentations by: <ul style="list-style-type: none"> <li>• <b>Commissioner Hernán Frigolett</b>, Chilean Internal Revenue Service</li> <li>• <b>Commissioner Peter Mersi</b>, Inland Revenue Department, New Zealand</li> </ul>
15:00 – 17:00	<b>SESSION III – CAPACITY BUILDING TOOLS: FOCUS ON HACKATHONS</b>

15:00 – 15:45	<p><b>Capacity building – The FTA offer</b></p> <ul style="list-style-type: none"> <li>• Discussion led by <b>Commissioner Angela MacDonald</b>, HM Revenue and Customs (HMRC), United Kingdom</li> </ul>
15:45 – 16:10	<i><b>COFFEE BREAK</b></i>
16:10 – 17:00	<p><b>Hackathons – leveraging collaboration</b></p> <ul style="list-style-type: none"> <li>• Introduction to the multilateral hackathon: <ul style="list-style-type: none"> <li>○ <b>Commissioner Ng Wai Choong</b>, IRAS</li> <li>○ <b>Rana Hachem-Boulahia</b>, Adviser, OECD</li> <li>○ <b>Iryan Akbari</b>, Indonesian Directorate General of Taxes</li> </ul> </li> <li>• Meet the hackathon teams</li> </ul>
17:00	<b>Close of Day 1</b>
	<b>WELCOME RECEPTION</b>

**DAY 2: 12 October, 09:00 – 17:00**

09:00 – 10.00	<b>SESSION IV – HACKATHON</b>
09:00 – 10:00	<p><b>Hackathon outcomes</b></p> <ul style="list-style-type: none"> <li>• “Elevator pitches” by each hackathon team</li> </ul>
10:00 – 11:15	<b>SESSION V – OUR PEOPLE</b>
10:00 – 11:15	<p><b>HR as a strategic function</b></p> <ul style="list-style-type: none"> <li>• Introduction by <b>Commissioner Katrin Westling Palm</b>, Swedish Tax Agency</li> <li>• Breakout Groups: <ul style="list-style-type: none"> <li>○ Group 1 <i>Gender and diversity: Understanding and addressing unconscious bias</i> discussions introduced by: <ul style="list-style-type: none"> <li>- <b>Commissioner Helena Borges</b>, Portuguese Tax and Customs Authority</li> <li>- <b>Undersecretary of Corporate Management Juliano Brito da Justa Neves</b>, Federal Revenue Service of Brazil</li> </ul> </li> <li>○ Group 2: <i>Driving digital transformation: Strategic core components regarding organizational culture, leadership and skills</i> discussions introduced by: <ul style="list-style-type: none"> <li>- <b>Director General Markku Heikura</b>, Finnish Tax Administration</li> <li>- <b>Deputy Director-General Sezen Tas</b>, Netherlands Tax Administration</li> </ul> </li> <li>○ Group 3: <i>New ways of working: longer term impacts and considerations</i> discussions introduced by: <ul style="list-style-type: none"> <li>- <b>Commissioner Ieva Jaunzeme</b>, Latvian State Revenue Service</li> <li>- <b>Commissioner Edward Kieswetter</b>, South African Revenue Service</li> </ul> </li> </ul> </li> </ul>
11:15 – 12:00	<b>GROUP PHOTO &amp; COFFEE BREAK</b>
12:00– 13:00	<b>SESSION VI – FROM THE TAX ADMINISTRATION SERIES: TAX DEBT</b>
12:00 – 13:00	<p><b>Tax debt – Striking the right balance</b></p> <p><b><i>Closed to business and academics participants</i></b></p> <ul style="list-style-type: none"> <li>• Trends over time: <b>Oliver Petzold</b>, Senior Adviser, CTPA, OECD</li> <li>• Discussions led by: <ul style="list-style-type: none"> <li>○ <b>Governor Giorgios Pitsilis</b>, Independent Authority for Public Revenue, Greece</li> <li>○ <b>Commissioner Hitoshi Sumisawa</b>, National Tax Agency, Japan</li> </ul> </li> </ul>
13:00 – 14:15	<b>LUNCH</b>
14:15 – 15:15	<b>SESSION VII – RECENT INNOVATIONS</b>

14:15 – 15:15	<p><b>Food for thought presentations</b></p> <ul style="list-style-type: none"> <li>• Plenary Room Breakout: Chaired by <b>Commissioner Jérôme Fournel, FTA Vice Chair</b> <ul style="list-style-type: none"> <li>○ <b>Mr Wassal Almalki</b>, Zakat, Tax and Customs Authority, Saudi Arabia</li> <li>○ <b>Director General Virginia Muñoz Fernández</b>, Spanish Tax Agency</li> <li>○ <b>Deputy Commissioner Zhao Jing</b>, State Taxation Administration, China (People's Republic of)</li> </ul> </li> <li>• Breakout Group 1: Chaired by <b>Second Commissioner Jeremy Hirschhorn</b>, Australian Taxation Office (ATO)           <ul style="list-style-type: none"> <li>○ <b>Commissioner Danny Werfel</b>, Internal Revenue Service (IRS), United States</li> <li>○ <b>Commissioner Merete Agergaard</b>, Danish Tax Administration</li> <li>○ <b>Ms Pragya Sahay Saksena</b>, Member of the Central Board of Direct Taxation, India</li> </ul> </li> <li>• Breakout Group 2: Chaired by <b>Governor Giorgios Pitsilis</b>, Independent Authority for Public Revenue, Greece           <ul style="list-style-type: none"> <li>○ <b>Commissioner Ruth Kennedy</b>, Revenue, Irish Tax and Customs</li> <li>○ <b>Mr Ahmet Yildirim, Head of Department of EU &amp; Foreign Affairs</b>, Turkish Revenue Administration</li> <li>○ <b>Commissioner Ferenc Vágújhelyi</b>, Hungarian Tax and Customs Administration</li> </ul> </li> </ul>
15:15 – 15:45	<b>COFFEE BREAK</b>
15:45 – 17:00	<b>SESSION VIII – PILLAR TWO: IMPLEMENTATION</b>
15:45 – 17:00	<p><b>Updating each other and identifying priorities</b></p> <ul style="list-style-type: none"> <li>• Introductory remarks by:           <ul style="list-style-type: none"> <li>○ <b>Dr. Achim Pross</b>, Deputy Director, CTPA, OECD</li> <li>○ <b>Prof. Dr. Luise Hölscher</b>, State Secretary, Ministry of Finance, Germany</li> <li>○ <b>Giammarco Cottani</b>, Business at OECD</li> </ul> </li> <li>• Discussion at tables</li> </ul>
17:00	<b>Close of Day 2</b>
	<b>GALA DINNER</b>

**DAY 3: 13 October, 09:00 – 14:00**

09:00 – 11:30	<b>SESSION IX – ENHANCING TRUST</b>
09:00 – 10:10	<p><b>Joining-up to tackle tax evasion, tax crime and other crimes</b></p> <p><i>Closed to business and academics participants</i></p> <ul style="list-style-type: none"> <li>• Introduction by: <ul style="list-style-type: none"> <li>○ <b>Commissioner Jérôme Fournel</b>, FTA Vice Chair</li> <li>○ <b>Second Commissioner Jeremy Hirschhorn</b>, ATO</li> </ul> </li> <li>• <b>Discussion at Tables</b></li> </ul>
10:10 – 11:30	<p><b>Building trust through transparency to the public</b></p> <ul style="list-style-type: none"> <li>• Introduction by <b>Commissioner Angela MacDonald</b>, HMRC</li> <li>• Breakout Groups: <ul style="list-style-type: none"> <li>○ Group 1 <i>Intermediaries and compliance</i> discussions led by: <ul style="list-style-type: none"> <li>- <b>Assistant Commissioner Cathy Hawara</b>, Canada Revenue Agency</li> <li>- <b>Commissioner Danny Werfel</b>, IRS</li> </ul> </li> <li>○ Group 2 <i>Digitalisation and Tax Administration 3.0</i> discussions led by: <ul style="list-style-type: none"> <li>- <b>Deputy Commissioner Su Lynn Quek</b>, IRAS</li> <li>- <b>Deputy Commissioner Valerio Barbantini</b>, Italian Revenue Agency</li> </ul> </li> <li>○ Group 3 <i>Communication and transparency</i> <ul style="list-style-type: none"> <li>- <b>International Director Petra Jacobsen</b>, Swedish Tax Agency</li> <li>- <b>Deputy Commissioner Datuk Abu Tariq Jamaluddin</b>, Inland Revenue Board of Malaysia</li> </ul> </li> </ul> </li> </ul>
11:30 – 11:50	<b>COFFEE BREAK</b>
11:50 – 12:45	<b>SESSION X - TAKING COLLABORATION FORWARD</b>
11:50 – 12:00	<p><b>Agreement of the Statement of Outcomes</b></p> <ul style="list-style-type: none"> <li>• <b>Commissioner Bob Hamilton</b>, FTA Chair</li> </ul>
12:00 – 12:20	<b>Hackathon – award ceremony</b>
12:20 – 12:30	<p><b>Update on Tax Certainty</b></p> <ul style="list-style-type: none"> <li>• <b>Achim Pross</b>, Deputy Director, CTPA, OECD</li> </ul>
12:30 – 12:45	<p><b>Closing remarks and forward look to Plenary 2024</b></p> <ul style="list-style-type: none"> <li>• <b>Commissioner Bob Hamilton</b>, FTA Chair</li> <li>• <b>Governor Giorgios Pitsilis</b>, IAPR</li> </ul>
12:45 – 14:00	<b>FAREWELL LUNCH</b>

## ANNEX B – LIST OF PARTICIPANTS

### FTA SINGAPORE PLENARY

#### Tax Administrations

1. Australia
2. Austria
3. Belgium
4. Brazil
5. Brunei Darussalam
6. Bulgaria
7. Cambodia
8. Canada
9. Chile
10. Croatia
11. Denmark
12. Estonia
13. Finland
14. France
15. Georgia
16. Georgia
17. Germany
18. Greece
19. Hong Kong, China
20. Hungary
21. Iceland
22. India
23. Indonesia
24. Ireland
25. Italy
26. Japan
27. Lao PDR
28. Latvia
29. Lithuania
30. Luxembourg
31. Malaysia
32. Netherlands
33. Norway
34. People's Republic of China
35. Philippines
36. Portugal
37. Republic of Korea
38. Saudi Arabia
39. Singapore
40. Slovenia
41. South Africa
42. Spain
43. Sweden
44. Switzerland
45. Türkiye
46. United Kingdom
47. United Kingdom
48. United States
49. Vietnam

#### International and Regional Organisations

1. African Tax Administration Forum (ATAF)
2. Inter-American Center of Tax Administrations (CIAT)
3. International Monetary Fund (IMF)
4. Pacific Islands Tax Administrators Association (PITAA)

#### Private Sector

1. Agoda (Booking Holdings Group)
2. Anglo American
3. Baker McKenzie
4. DBS Bank Ltd
5. Deloitte Consulting
6. EY
7. Grab
8. IBM
9. KPMG Advisory LLP
10. Procter & Gamble
11. PwC
12. RAJAH & TANN SINGAPORE LLP
13. SAP
14. Siemens AG
15. Singapore Chartered Tax Professionals
16. Singapore Telecommunications Ltd
17. Sony
18. Temasek International Pte Ltd
19. Unilever

#### Academics

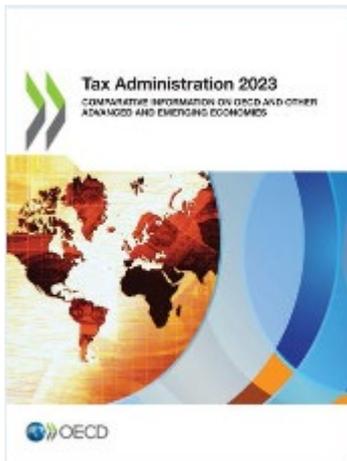
Digital Economy Taxation Network

## ANNEX C

### FORUM ON TAX ADMINISTRATION REPORTS PUBLISHED IN 2023

#### [Tax Administration 2023](#)

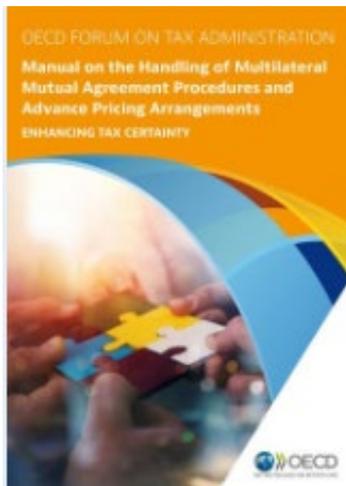
*Comparative Information on OECD and other Advanced and Emerging Economies*



This report is the eleventh edition of the OECD's Tax Administration Series. It provides internationally comparative data on aspects of tax systems and their administration in 58 advanced and emerging economies. The report is intended to inform and inspire tax administrations as they consider their future operations, as well as to provide information on global tax administration trends and performance for stakeholders and policy makers. The report is structured around nine chapters that examine the performance of tax administration systems, using an extensive data set and a variety of examples to highlight recent innovations and successful practices. This edition also contains an additional chapter that explores progress on the digital transformation of tax administrations. The underlying data for this report comes from the International Survey on Revenue Administration and the Inventory of Tax Technology Initiatives.

#### [Manual on the Handling of Multilateral Mutual Agreement Procedures and Advance Pricing Arrangements](#)

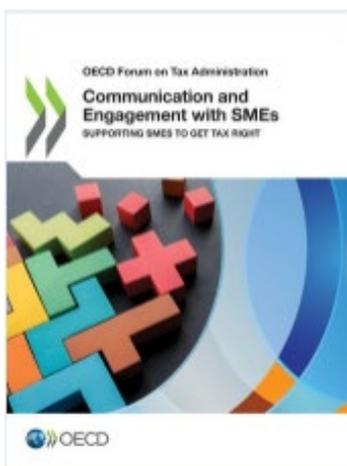
*Enhancing Tax Certainty*



Multilateral Mutual Agreement Procedures (MAPs) and Advance Pricing Arrangements (APAs) offer greater tax certainty to both taxpayers and tax administrations where different parts of the same transaction or arrangement involving a multinational enterprise are covered by multiple bilateral tax treaties. However, most jurisdictions have limited experience in coordinating bilateral MAP and APA cases to offer multilateral certainty. The FTA MAP Forum, in conjunction with the FTA Large Business International Programme, has developed the Manual on the handling of Multilateral MAPs and APAs (MoMA) which is intended as a guide to multilateral MAP and APA processes from both a legal and procedural perspective. The MoMA provides tax administrations and taxpayers with basic information on the operation of such procedures and suggests different approaches based on the existing practices of jurisdictions, without imposing a set of binding rules.

#### [Communication and Engagement with SMEs](#)

*Supporting SMEs to Get Tax Right*



This report examines effective communication strategies that tax administrations can use to assist small and medium-sized enterprises (SMEs) in fulfilling their tax obligations. It analyses the various tools and channels available to tax administrations and their respective roles. The report draws on examples from the OECD Forum on Tax Administration members and includes two detailed case studies. The report was drafted by officials from the United Kingdom's HM Revenue and Customs, with support from the OECD Forum on Tax Administration's Community of Interest on SMEs.