

FTA PLENARY STATEMENT OF OUTCOMES

We, the Heads and representatives of 53 tax administrations, met for the 17th Plenary of the OECD Forum on Tax Administration (FTA) on 13 – 15 November 2024 in Athens, Greece¹.

The theme of our Plenary was transforming tax administration. As set out in our long-term [Tax Administration 3.0 vision](#), the end goal of this transformation is to help realise more seamless, and closer to real-time, taxation processes, leading to significant reductions in both tax gaps and compliance burdens as well as earlier tax certainty.

At our Plenary, we agreed to:

- **Take our practical collaboration on supporting digital transformation to the next stage**, moving from proof of concepts of real-time automated sharing of secure information to proof of implementation projects, as well as deepening our engagement on the opportunities and challenges of Artificial Intelligence.
- **Assist the implementation of the Global Minimum Tax and enhance our tax certainty framework** to help achieve early tax certainty and minimise disputes, as core elements of effective tax administration.
- **Enhance our collective efforts on tax capacity building**, in cooperation with regional tax organisations, to support the transformation of tax administration, including through building a global evidence base to support the case for investment, peer-to-peer engagement on leadership and the promotion of gender balance and diversity.

Digital transformation of tax administration

Digital technology and the rapidly increasing interconnections in the digitalising economy bring new opportunities to make tax administration a more seamless process, building in compliance and drastically reducing burdens over time. At the Singapore Plenary we endorsed a set of ground-breaking collaborative projects to support this journey, all of which have made substantial progress. At the Athens Plenary we agreed to:

- Move from proofs of concepts of how to automate real-time information sharing between tax administrations, and between tax administrations and third parties, to proof of implementation projects. This work has the potential to enable greater pre-filling of tax returns and the delivery of better services to taxpayers, including across borders.
- Build a robust global evidence base of the cost and benefits of digitalisation projects, both as regards reductions of burdens and tax gaps, to assist administrations in their domestic reforms as well as the building of business cases for longer-term investments.
- Develop a new pilot framework for the use and governance of Artificial Intelligence in tax administration and ramp-up knowledge sharing in this rapidly evolving field.
- Deepen our cooperation with regional tax organisations on supporting the development of digital transformation strategies and the sharing of knowledge on practical actions that can be taken to support the journey from digitalisation to digital transformation, including better tackling the shadow economy.
- Further scope two possible new projects looking at the feasibility of translating legislation directly into software applications (“Rules as Code”) as well as better understanding how taxation processes can be built into the natural systems of small and medium sized enterprises.

¹ More information about the Forum on Tax Administration (FTA) can be found at [OECD Forum on Tax Administration | OECD](#). The 54 members of the FTA, which brings together both advanced and developing tax administrations from across the globe, are responsible for raising over EUR 15 trillion annually to fund our public services.

Implementation of the Global Minimum Tax and enhancing tax certainty

We wish to thank the Netherlands Tax Administration and Ministry of Finance for co-hosting with the FTA a kick-off event in Amsterdam at the end of October on the challenges and opportunities of implementing the Global Minimum Tax, attended by close to 70 tax administrations, businesses, academics, other stakeholders and partner organisations. We commend the early engagement across stakeholder groups as part of the dialogue in Amsterdam, and we commit to follow up in the same spirit, in different workstreams, including on upfront compliance, co-ordinated risk assessment, systems-based approaches where appropriate, and tax dispute prevention and resolution. We, together with others, will also bring a special focus to the challenges and opportunities for those jurisdictions mainly concerned with the introduction of a domestic top up tax.

Delivering tax certainty is essential for effective tax administration and, wherever possible, measures for early tax dispute prevention should be followed, reducing the need to rely on dispute resolution. On our wider tax certainty agenda building on discussions at previous FTA Plenaries, we further agreed to:

- Develop practical approaches to enhance the current tax certainty and compliance framework for large business, including the identification of factors that most commonly lead to MAP cases and good practices to avoid adjustments that have systemically been relieved at the MAP stage previously.
- Promote the use of Advance Pricing Agreements, where appropriate, building on the FTA's development and publication of APA statistics for the first time.
- Strengthen the International Compliance Assurance Programme (ICAP) building on feedback received from Business at OECD and MNE groups that have participated in the programmes, and explore how a next phase of ICAP or multilateral risk assessment could prevent potential disputes arising under the global minimum tax.

Tax Capacity building

We emphasised the importance of making sure all tax administrations can benefit from the outcomes of the FTA's work and to support this we have agreed to:

- Increase our support for the use by developing countries of the FTA's [maturity models](#), including the new Gender Balance Maturity Model, published at the Plenary, through training and advice.
- Develop a pilot programme for senior-level peer-to-peer knowledge sharing on leadership challenges.
- Continue to support the implementation of the Global Minimum Tax through the Pillar Knowledge Sharing Network, which brings together officials from more than 110 jurisdictions.
- Expand the Inventory of Tax Technology Initiatives (ITTI), which contains data on technology implementation from almost 100 administrations, working with our partner organisations.
- Promote the 2024 edition of the flagship Tax Administration Series which contains a wealth of data on the administrative, operational and organisational practices of tax administrations.

We also welcome the deepening engagement of the FTA with regional tax organisations and international organisations, and continue to stress the importance of our enhanced cooperation on tax administration matters. For example, over the last year three additional e-learning modules have been developed under the VITARA initiative led by the IMF, OECD, CIAT and IOTA, bringing the total number of available modules up to eleven.

We also recognised the extensive work being done across all the FTA Networks and Communities of Interest to help enhance our efficiency and effectiveness as well as to prepare us for future challenges and opportunities. In addition, we welcomed the progress made on strengthening tax transparency to tackle tax evasion and fraud through the commencement of pilots of expedited exchange of information and greater use of spontaneous exchange under the Joint International Task Force on Shared Intelligence and Cooperation (JITSIC). In this context, we also look forward to closer working with the OECD's Taskforce on Tax Crime and Other Crimes (TFTC).

We were pleased to welcome representatives from international organisations, regional tax organisations, Business at OECD and the academic community. We also thank the representatives of Greek small and medium sized enterprises for their contributions to the Plenary discussions.

Finally, we are very grateful to the Independent Authority for Public Revenue, Greece, for hosting the Plenary and for their very kind hospitality, as well as to the South African Revenue Service for their kind offer to host the 2025 Plenary.

Information on the FTA reports released since the 2023 Plenary in Singapore, including *Tax Administration 2024*, are contained in the Annexes to this Communique, as are a list of Plenary participants and the FTA Plenary agenda.