

MANAGING INTERNATIONAL TAX ADMINISTRATION

PROPOSED DATES | December 16-20, 2024

TARGET GROUP | This workshop is designed for executives and senior managers who are interested in understanding how their organization may successfully deal with international tax risks and wish to learn international good practices in this domain. The workshop is suitable for senior managers who are (or will be) involved in, or responsible for international tax administration-related issues in their organization (i.e., managers working in strategy formulation, program design, compliance risks management, international tax affairs, audit, and exchange of information would benefit from the program the most). The program is designed for countries that have not begun formulating their international tax administration strategy or have no or little practical experience with international tax issues. It would be equally useful for countries that do not follow international good practices or need support in identifying and addressing gaps and weaknesses in their existing administrative practices dealing with cross border transactions, structures, or arrangements.

DESCRIPTION | The five-day workshop, delivered by the IMF's Fiscal Affairs Department (FAD) Revenue Administration Divisions in cooperation with the Caucasus, Central Asia, and Mongolia Regional Capacity Development Center, will present key concepts of international tax administration, highlight international tax compliance risks and treatment strategies, introduce participants to the main challenges developing country tax administrations currently face in international tax administration and present the management, organizational and administrative good practices that (along with a strong policy and legal framework) could enable tax administrations to address those challenges. The introductory-level program combines sessions on fundamental issues with presentations on more advanced topics such the implementation of the new Pillar Two solution and other global developments. The lectures will provide opportunities for Q&A and peer-to-peer sharing of experiences.

OBJECTIVES | Upon completion of the program, participants will be able to:

- Understand why it is important to deal with international tax administration and address tax avoidance by multinational enterprises
- Identify the most common international tax compliance risks
- Develop standard approaches and methods to recognize whether those risks are present in their country
- Define the critical components of an international tax work program
- Describe the latest domestic legislative provisions and multilateral instruments that address international tax compliance risks
- Point out the key elements of an international-tax focused compliance risk management program
- Explain the building blocks of an international tax specific audit program
- Compare various organizational models and considerations for management and oversight of international tax administration
- Define and address the key administrative challenges of introducing and operating cross-border exchange of information
- Identify the conditions of successfully administering various dispute prevention and resolution mechanisms
- Explain international good practices concerning the tax administration of the digital economy and implementation of the global minimum tax (Pillar Two).

LANGUAGE | The workshop will be delivered in English language, with simultaneous interpretation to Russian.