

E/C. 18/2011/CRP.8
Committee of Experts on International Cooperation in Tax Matters
Seventh Session
Geneva, 24-28 October 2011
Item 5(i) of the provisional agenda
Capacity Building

UPDATE ON WORK OF SUB-COMMITTEE ON CAPACITY BUILDING OCTOBER, 2010 TO OCTOBER, 2011

BACKGROUND

The sub-committee on capacity building is one of the sub-committees of the United Nations (UN) Committee of Experts in International Co-operation in Tax Matters formed at the 5th session of the UN Committee in Geneva, Switzerland in October, 2009.

The subcommittee was formed with a specific mandate to focus on developing and executing capacity building strategies for tax agencies of developing countries. The sub-committee is expected to achieve its mandate within a four year life span. A critical objective is to empower developing countries to more effectively formulate tax policy and carry out tax administration, so as to strengthen the economy, enhance equity, mobilize revenues for development, and collect tax according to law, with minimal administrative and compliance costs.

The subcommittee's mandate calls for addressing capacity from the following perspectives:

- Research/ Needs Analysis;
- Organisational Structure and Strategy;
- Skills;
- Legislation, manuals, and publications;
- Processes, procedures, and systems;
- Level of investment in people, institutions, and practices;
- Funding support/ Technical Assistance; and
- Impact Assessment.

The members of the sub-committee include the following members and observers in the main committee as follows:

- (1) Ifueko Omoigui Okauru – Coordinator
- (2) Ben Arindell
- (3) Mansor Hassan
- (4) Amr El Monayer
- (5) Gianluca Pirozzi
- (6) Hein Zillikens (International Chamber of Commerce)
- (7) Jean Sebastien Conty/Eric Desquesses (Ministry of Foreign Affairs, France)
- (8) Victor Thuronyi
- (9) David Spencer (Tax Justice Network)
- (10) Arcotia Hatsidimitris (IBFD)
- (11) Chris Williams (RtVAT)
- (12) Jo Marie Griesgraber (S4TP)

1. WORKDONE SINCE OCTOBER, 2010

The subcommittee had reported on its activities from inception to October, 2010 in its report to the Sixth Session (**E/C. 18/2010/CRP.11**). This report is a further update to the activities reported in that paper and covers the period October, 2010 to October, 2011 except where otherwise indicated. Within the period under review, the sub-committee held three meetings in March, May and October 2011 in Florida, United States, Amsterdam, Netherlands and Geneva, Switzerland, respectively.

a) Florida Meeting

The meeting in Florida was for the purpose of strategizing on the effective management of the sub-committee's website (hosted and funded by SIP)

(ii)

Areas of focus on the website include: tr

- (viii) Development of an Impact Assessment Framework for use by the Sub-Committee to determine achievement of mandate and key objectives

As we finalise the update of the United Nations Model Double Taxation Convention between Developed and Developing Countries, the practice manual on transfer pricing for developing countries as well as the manual for the negotiation of bilateral tax treaties

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**ANNEXURE 3 – PARTICIPANTS IN ITA ONLINE COURSES
2010 - 2011**

S/N	Country	Name	Responsibility	Course	Status	Start Date	End Date
15.	Nigeria	Toyin Maria Yinka Omotoye	Assistant Manager Tax, Federal Inland Revenue Service, Nigeria	ITA102 Residence	Attended	16-Jun-10	25-Aug-10
16.	Nigeria	Suleiman Muazu	Manager, Tax Policy, Federal Inland Revenue Service, Nigeria	ITA101 Fundamentals of Tax Treaties	Attended	16-Jun-10	11-Aug-10
17.	Nigeria	Nurudeen Adewale Adegboyega,	Manager Tax, Federal Inland Revenue Service, Nigeria	ITA103 Permanent Establishments	Attended	16-Jun-10	11-Aug-10

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