

1. Record Nr.	UNINA9910798580803321
Titolo	Tax Administrations and Capacity Building [[electronic resource]] : A Collective Challenge // Organisation for Economic Co-operation and Development
Pubbl/distr/stampa	Paris, : OECD Publishing, 2016
ISBN	92-64-25663-6
Descrizione fisica	1 online resource (78 pages) : illustrations
Disciplina	336.2
Soggetti	Tax administration and procedure
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Overview of current tax capacity building landscape -- Introduction -- Domestic organisation of capacity building assistance -- Leveraging technology for tax capacity building -- Enhancing co-operation for tax capacity building -- Foreword and Acknowledgements -- Preface -- Acronyms, abbreviations and key definitions -- Executive summary -- Observations and recommendations -- The tax administration capacity building framework.
Sommario/riassunto	Effective tax systems are a critical building block for increased domestic resources in developing countries, essential for sustainable development and for promoting self-reliance, good governance, growth and stability. This report begins with an overview of the current tax capacity building landscape, highlighting key initiatives and recent developments that have emerged in response to developing country needs. It then examines how tax administrations, as well as international and regional organisations, are supporting and delivering capacity building assistance to developing countries, and it offers guidance both in relation to G20 priorities and more generally. The report is based on a mapping exercise and a survey of members of the OECD's Forum on Tax Administration (FTA), drawing on the insights and expertise of a nine-country task team led by the FTA commissioners of Canada and China and supported by the FTA Secretariat.

