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Jinyan Li

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THE RULE OF LAW IN INTERNATIONAL TAX RELATIONS

Jinyan Li (李金艳)

Professor, Co-director of LLM Tax Program

Osgoode Hall Law School of York University, Canada

1. INTRODUCTION

This paper discusses the issue of rule of law in international tax relations. International tax relations refer to the relationship between countries in terms of substantive tax laws and tax administration. It aims to contribute to the conversations about the Belt and Road Initiative (BRI) tax administration cooperation.

Several points are made in this paper. First, the rule of law in tax is fundamental because it provides more certainty. The nature of taxation is mandatory taking of funds from taxpayers – tax revenues account for 20% - 50% of gross domestic product (GDP) in many developed and emerging economies.¹ This is a large undertaking, imposing challenges on both tax authorities and taxpayers as they all need to plan their revenues and expenditures in order to function effectively. The rule of law principle strikes a balance between the public interest in raising tax revenues equitably and efficiently and the taxpayers' interest in paying the minimal amount of tax legally required. Second, the rule of law is more important in international tax relations because the interaction of different tax systems involve more complexity and uncertainty, and these relations are undergoing significant changes in recent years, especially since the G20/OECD Base Erosion and Profit Shifting (BEPS) project.² Third, while tax laws remain national, the administration of tax laws has become more “internationalized” as tax authorities of different countries participate in multilateral frameworks or international groups. The BRI tax project is consistent with this trend.

The structure of this paper is as follows. Part 2 considers the rule of law in tax and notes that the practice of the rule of law in tax may vary from country to country, depending on the constitutional structure of a country and its general legal system. It also notes the recent shifts towards “cooperative tax compliance”, especially in regard to multinational enterprises (MNEs). Part 3 discusses the rule of law in international tax, especially the role of tax treaties, soft law and international standards. Part 4 focuses on the rules of engagement in international tax administration cooperation. It briefly examines the rule of law in the context of multilateral frameworks concerning tax administration. Part 5 concludes the paper by highlighting some implications of the rule of law for the BRI tax administration cooperation.

2. THE RULE OF LAW IN TAX: A MULTIFACETED IDEA

The idea of the rule of law in tax is generally accepted. And yet, the meaning of the rule of law is multifaceted and has been the subject of considerable debate.³ This part briefly considers the various notions of the rule of law.

2.1 General Concept and Constitutional Principle

As a principle embedded in the Charter of the United Nations and the Universal Declaration of Human Rights of 1948, the rule of law can be described as “a principle of governance in which all persons, institutions and entities, public and private, including the State itself, are accountable to laws that are publicly promulgated, equally enforced and independently adjudicated, and which are consistent with international human rights norms and standards.”⁴ The rule of law requires “measures to ensure adherence to the principles of supremacy of law, equality before the law, accountability to the law, fairness in the application of the law, separation of powers, participation in decision-making, legal certainty, avoidance of arbitrariness and procedural and legal transparency.”⁵

As a principle of constitutional value in countries such as Canada, the rule of law requires all official acts, such as levying taxes, be authorized by law.⁶ As a procedural concept, the rule of law implies a sense of order and hierarchy in that each act of the government must be authorized by legal rules which are legitimate. The only way legal rules can be recognized as legitimate is if they are procedurally correct, that is, the rule has been stipulated by the required legal procedure. In this sense, the rule of law precludes the influence of arbitrary power. In addition, the rule of law may be used as a substantive notion to imply that the law must be consistent with at least certain minimal substantive norms or moral standards.

2.2 Tax Law

In the area of taxation, it is the rule of law in the procedural sense that is the most relevant. It generally requires that taxes are imposed by laws and administered in accordance with laws. Tax legislation does not codify morality or arguably even assume there is any constraining inner morality of law.⁷ Morality is not even relevant in interpreting the general anti-avoidance rule (GAAR) that was enacted to protect the tax system from abuse by taxpayers.⁸

The rule of law requires that tax laws are passed in accordance with the correct legal procedures. These procedures vary from country to country. In some countries, the legislature (Parliament or Congress) takes an active role in respect of tax legislation (including drafting and discussions) (e.g., Belgium, Denmark, Israel, Turkey, the United Kingdom and the United States), while the legislature in other countries delegate some law-making power to the executive branch of government (e.g. China and the United States).⁹

Under the rule of law, tax legislation must be sufficiently determinate so that the rights and obligations of taxpayers can be determined with a reasonable degree of certainty and taxpayers are

able to adapt their behaviour to the law.¹⁰ However, legal determinacy is often an ideal, but not a specific goal. In reality, tax legislation in most countries is the most complex statute, drafted in language that is often too detailed and too vague at the same time. For example, the Canadian Income Tax Act has over 300 sections and is supplemented by over 9,000 sections in the Income Tax Regulations. The print version of this legislation weighs over a kilogram!¹¹ Still, the legislation leaves many key concepts (such as “residence” or “income”) undefined, leaving the interpretation issue to the courts. Tax legislation is often considered incomprehensible by ordinary taxpayers. Generally speaking, however, “indeterminacy is an inevitable consequence of the constraints of legal language”.¹²

Under the rule of law, how to address vagueness or loopholes in tax legislation is an important issue. In Western countries, there is a general principle that taxpayers have the right to minimize taxes by taking advantage of loopholes. When tax legislation is vague, any ambiguity is generally interpreted in favour of the taxpayer.¹³ In rare cases, the courts may strike down a vague legislative provision as violating the rule of law. For example, in *Vanguard Coatings and Chemicals v. M.N.R.*, [1986] 2 C.T.C. 431 (Fed. T.D.) the Canadian Federal Court Trial Division found that section 34 of the Excise Tax Act violated the rule of law because it authorized the Minister of National Revenue to assess the taxpayer’s tax liability by using “fair price”. According to the court, this is akin to authorizing the imposition of a heavy tax debt on the taxpayer in the sole discretion of the Minister.

Another aspect of the rule of law in tax is administrative discretion and interpretation. When the tax authorities provide administrative guidance on the application of tax legislation, such guidance does not have the force of law (unless it was issued under delegated law-making powers) and is not legally binding even on the tax authorities. This is because the power to interpret tax legislation lies in the judiciary in many countries, including Canada.¹⁴ However, in both civil law and common law countries, it is recognized that in tax law, interpretation would always imply some discretion and replacing administrative discretion with judicial discretion in all cases is not required by the rule of law.¹⁵ In practice, the tax administration in many countries has issued advance rulings to taxpayers in respect of sophisticated transactions or concluded advance pricing agreements with taxpayers in order to provide certainty and predictability. In Canada, there has been no court decisions that revoked such “agreements”.¹⁶

During the past several years, there has been an increase in “horizontal supervision” (as opposed to the traditional vertical enforcement) or cooperative tax compliance programs involving large, and often, multinational enterprises.¹⁷ These programs are aimed at transforming the traditional approach of tax administrations and taxpayers as regards each other to a relationship based on trust, transparency and certainty. They are increasingly part of the compliance strategies in different countries.

3. THE RULE OF LAW IN INTERNATIONAL TAXATION

“International tax” is a misnomer as there is no tax imposed under any “true” international tax law. There is no international organization that has taxing powers and there are no multilateral conventions that govern the distribution of taxing powers among sovereign states or the tax liability of an international taxpayer (e.g., a MNE that earns income in multiple countries). As such, the power to tax and the scope of tax liability of taxpayers are determined by the domestic laws of a country. So, what does the rule of law in international tax mean? This Part of the paper briefly discusses the sources of law, the relevance of international tax norms and minimum standards.

3.1 Sources of Law

As mentioned above, the most important source of law governing international tax issues is the domestic laws passed by the legislature of a country. An international taxpayer’s tax liability is established by the domestic laws of a taxing jurisdiction, which can be the taxpayer’s residence country and the source country of the taxpayer’s income. The rule of law requirements discussed in Part 2 apply to international tax provisions of such laws.

In addition to domestic law, countries conclude bilateral tax treaties to promote international trade and investment by preventing double taxation and/or to protect their tax base by preventing tax avoidance and tax evasion. A tax treaty is a form of tax law and prevails over domestic tax legislation in the case of conflicts between the two forms of legislation.¹⁸ Tax treaties are “relieving” in nature as they provide relief from double taxation. Tax treaties also seek to prevent tax discrimination of international taxpayers in the source country and facilitate tax disputes resolution through the mutual agreement procedure. The rule of law principle implies that such treaty relief measures be implemented by a treaty country in a transparent and predictable manner so that taxpayers can benefit from them. Similarly, the implementation of anti-avoidance rules and exchange of information rules in tax treaties is expected to be carried out in a manner that complies with the rule of law, including the protection of the confidentiality of tax information.

There are two multilateral conventions that have the force of law to the signatory countries: the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI)¹⁹ and multilateral Convention on Mutual Administrative Assistance in Tax Matters (“Tax Administrative Assistance Convention”).²⁰ The MLI provides a platform for countries to amend existing bilateral tax treaties in order to implement BEPS measures. The Tax Administrative Assistance Convention is the prime international legal instrument for administrative cooperation in tax matters, including the exchange of tax information, assistance in tax collection and joint tax audits. The Preamble of the Multilateral Convention highlights the importance of rule of law by stating that “fundamental principles entitling every person to have his rights and obligations determined in accordance with a proper legal procedure should be recognised as applying to tax matters in all States and that States should endeavour to protect the

legitimate interests of taxpayers, including appropriate protection against discrimination and double taxation”.²¹

3.2 The Relevance of Soft Law

The relevance of international tax norms or soft law has been part of academic debates.²² Examples of soft law are the commentaries on the OECD Model Tax Convention²³ and the UN Model Tax Convention²⁴ as well as the OECD Transfer Pricing Guidelines²⁵ and UN Practical Manual on Transfer Pricing for Developing Countries.²⁶ Is soft law binding on taxpayers or tax administrations? If not, how is it relevant?

Soft law is not legally binding on either taxpayers or tax administrations. However, if soft law has been incorporated into domestic law or treaty law, it becomes hard law. For example, in Australia²⁷ and the United Kingdom,²⁸ OECD Transfer Pricing Guidelines have been incorporated into the domestic law and as thus legally binding. In contrast, these Guidelines are merely “interpretive aids” in applying domestic transfer pricing rules.²⁹

Commentaries on the OECD Model Tax Convention and UN Model Tax Convention are also regarded as interpretative aids in interpreting a tax treaty. In the case of OECD member countries, the Commentaries on the OECD Model are presumably more relevant as they tend to illuminate the intention of parties when the model is followed.³⁰ For example, Canadian courts have stated the following:

The worldwide recognition of the provisions of the Model Convention and their incorporation into a majority of bilateral conventions have made the Commentaries on the provisions of the OECD Model a widely-accepted guide to the interpretation and application of the provisions of existing bilateral conventions. ... In the case at bar, Article 10(2) of the Tax Treaty is mirrored on Article 10(2) of the Model Convention.³¹

3.3 International Tax Standards

International tax standards include minimum standards developed by an international effort, such as the BEPS Project as well as standards that evolved over the years from an unilateral standard to an international one. The minimum standards are “hard” standards as they are expected to be incorporated into domestic tax laws. The G20/OECD BEPS Project created minimum standards on tax transparency, preventing treaty abuse, country-by-country reporting and disputes resolution. Countries participating in the Inclusive Framework on BEPS are expected to implement these standards. Once implemented, these standards become law. For example, the minimum standard for country-by-country reporting has been incorporated into the domestic law of over 75 jurisdictions.³²

The international tax aspects of domestic tax laws often reflect well-accepted international tax standards or norms, such as asserting tax jurisdiction on the basis of residence of taxpayers and/or source of income and providing relief from double taxation through a foreign tax credit or foreign

income exemption method. The arm's length principle has been adopted by many developing countries.³³ The origin of these standards can be traced to the work of League of Nations in the early 20th century³⁴ and have been found in the domestic laws of many countries through the process of legal borrowing or transplantation. There are some rules that were originated in the domestic law of one country and were subsequently adopted by other countries, thereby becoming international norms or standards. Examples are the foreign controlled corporation (CFC) rules³⁵ and general anti-avoidance rules.³⁶ A recent example is the reporting standard which originated in the U.S. FATCA (Foreign Account Tax Compliance Act) and was subsequently incorporated into bilateral agreements and then became the basis for the global common reporting standard (CRS).³⁷

The general trend is increasing international coordination in respect of substantive tax law and policy on a "voluntary" basis. Countries are free to adopt international standards into their domestic laws, but many countries cannot afford to ignore global fluences and have decided to follow international standards in order to better protect their national interests in promoting economic development and protecting tax base.

4. RULES OF ENGAGEMENT IN INTERNATIONAL TAX COOPERATION

Increasing integration of national economies and rising concerns with international tax avoidance and tax evasion have heightened the need for countries to cooperate in tax matters. Such international tax cooperation is governed by multilateral conventions or rules of engagement that are in the nature of soft law or "club rules".

The multilateral Tax Administrative Assistance Convention and related agreements governing international tax cooperation have been developed through a "club governance structure".³⁸ Members of "clubs" such as the OECD, the G20 and the European Union have developed these legal instruments in order to tackle common problems – tax avoidance and tax evasion, causing loss of tax revenues and erosion of integrity and fairness of the tax systems. Other countries are invited to participate. The BEPS project is an example. The G20 and OECD launched the project and produced a package of reports containing recommendations and measures for countries (including non-members of the G20 and OECD) to implement through changing domestic law or bilateral tax treaties.

New clubs can be created to facilitate international tax administration cooperation. One example is the Global Forum on Transparency and Exchange of Information for Tax Purposes.³⁹ Through a peer review process, the Global Forum monitors its members' implementation. Other international club-like bodies include BRICS,⁴⁰ FTA,⁴¹ JITSIC,⁴² and SGATAR.⁴³

A key feature of the club governance structure is that all members are on an equal footing in terms of participation and rule-making. For example, members of the Inclusive Framework on BEPS joined "on an equal footing in developing standards on BEPS-related issues and reviewing and monitoring its consistent implementation".⁴⁴

5. IMPLICATIONS FOR THE BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION

Assuming that the BRI Tax Administration Cooperation is premised on the respect of sovereignty, territorial integrity and independent choice of participating countries, the rule of law may have several implications. First, each member has independent tax-law making powers and is free to choose if it wants to adopt international tax standards. National tax laws are expected to provide a reasonable degree of certainty and predictability for taxpayers and tax administrations. To the extent that national tax laws conflict with tax treaties, the latter prevail. In the case of disputes between a taxpayer and the tax administration, such disputes are expected to be resolved pursuant to transparent and fair processes.

Second, participating members can work together on an equal footing to develop standards or best practices to improve tax policy coordination and tax certainty. This may involve supplementing or better implementing the existing international standards. It may involve developing new standards or best practices to better meet the needs of participating countries arising from the BRI projects. Examples may be clearer guidance on attribution of profits to permanent establishment, simpler methods for transfer pricing assessments or enhanced use of bilateral advance pricing agreements.

Third, assistance in capacity building in tax administration is perhaps the most urgent and practical area of cooperation. Without adequate tax administrative capacity, the rule of law in tax is largely meaningless. In addition to capacity building initiatives at a more global level, such as the Inclusive Framework on BEPS and the Platform for Collaboration on Tax,⁴⁵ the BRI project can render assistance to increase the capacity of participating countries.

More ambitiously, participating countries may explore the creation of new multilateral tax cooperation mechanisms to address common concerns. One example is the creation of a BRI tax dispute settlement mechanism.

ENDNOTES:

¹ For OECD countries, see <https://data.oecd.org/tax/tax-revenue.htm>; for developing countries, see <https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS?view=chart>.

² For an overview of the BEPS project, see <http://www.oecd.org/tax/beps/>. The Chinese version of the BEPS reports is available at <http://www.chinatax.gov.cn/n810219/n810724/c1836574/content.html>.

³ See J. Shklar, "Political Theory and the Rule of Law", in Alan C. Hutchinson and Patrick Monahan, eds., *The Rule of Law: Ideal or Ideology* (Carswell, 1987) 1-6, for a review of different meanings attached to this phrase through history.

⁴ Report of the Secretary-General: The rule of law and transitional justice in conflict and post-conflict societies (S/2004/616), at <https://www.un.org/ruleoflaw/what-is-the-rule-of-law/>

⁵ Ibid.

⁶ *Roncarelli v. Duplessis*, [1959] S.C.R. 121 (Canada).

⁷ See Ana Paula Dourado, “The Delicate Balance: Revenue Authority Discretions and the Rule of Law – Some Thoughts in a Legal Theory and Comparative Perspective” in Evans, Freedman and Krever, eds. *The Delicate Balance: Tax, Discretion and the Rule of Law* (IBFD, 2011) (hereinafter “Evans, Freedman & Krever”), at 17.

⁸ See *Cophorne Holdings Ltd. v. R.* (SCC) 2011 SCC 63 (Canada), para.65: “The most difficult issue in this case is whether the avoidance transaction was an abuse or misuse of the Act. The terms abuse or misuse might be viewed as implying moral opprobrium regarding the actions of a taxpayer to minimize tax liability utilizing the provisions of the *Income Tax Act* in a creative way. That would be inappropriate. Taxpayers are entitled to select courses of action or enter into transactions that will minimize their tax liability...”

⁹ See Dourado, note 7 above; Kristin E. Hickman, “The Promise and the Reality of U.S. Tax Administration” in Evans, Freedman and Krever, 39-62; Kim Brooks, “A Reasonable Balance: Revenue Authority Discretions and the Rule of Law in Canada” in Evans, Freedman and Krever, 63-78; and Wei Cui, “The Rule of Law in Chinese Tax Administration” in Evans, Freeman and Krever, 344-46.

¹⁰ Dourado, *ibid.*, at 20.

¹¹ Jinyan Li, Joanne Magee and Scott Wilkie, *Principles of Canadian Income Tax Law* (9th ed.), at 6, quoting *Ipsco Inc. v. R.* (2002) D.T.C. 1421.

¹² Dourado, note 7 above, at 33.

¹³ Li, Magee and Wilkie, note 11 above, ch.16.

¹⁴ For example, in Canada, interpretation bulletins issued by the Canada Revenue Agency do not have the force of law and are not binding on the taxpayer or even the tax officials; see Li, Magee and Wilkie, *ibid.*, at 16.

¹⁵ Dourado, note 7 above, at 33.

¹⁶ Li, Magee and Wilkie, note 11 above, at 15-16.

¹⁷ The OECD's Forum on Tax Administration has also published recommendations. See OECD, Co-operative Tax Compliance: Building Better Tax Control Frameworks, at https://read.oecd-ilibrary.org/taxation/co-operative-tax-compliance_9789264253384-en#; Lisette van der Hel – van Dijk and Maarten Siglé, “Cooperative Compliance: Tax Risk Management and Monitoring” (2016) 44 *Intertax*, Issue 8/9, 642–650.

¹⁸ For further discussion of tax treaties in general and tax treaties concluded by China, see Brian J. Arnold, *International Tax Primer* (4th ed.) (Wolters Kluwer, 2019), ch.6 and Jinyan Li, *International Taxation in China: A Contextualized Analysis* (IBFD 2016), chapters 4 & 5.

¹⁹ See <https://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-beps.htm>.

²⁰ The Convention on Mutual Administrative Assistance in Tax Matters, developed jointly by the OECD and the Council of Europe in 1988 and amended by Protocol in 2010; see <http://www.oecd.org/ctp/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm>. As of March 2019, there are 127 jurisdictions participating in the Convention. China signed the Convention in 2013 and extended the territorial scope of the Convention to the Hong Kong and Macau Special Administrative Regions in 2018.

²¹ *Ibid.*, at 9.

²² See, for example, Allison Christians, “Hard Law & Soft Law in International Taxation,” (2007) 25(2), *Wisconsin International Law Journal*, 325-34; Allison Christians, “BEPS and the New International Tax Order” (2016) 6 *Brigham Young University Law Review* 1604; Jinyan Li, “Soft Law, Hard Realities and Pragmatic Suggestions: Critiquing the OECD Transfer Pricing Guidelines” in Wolfgang Schon and Kai A. Konrad, eds. *Fundamentals of International Transfer Pricing in Law and Economics* (Springer 2012) 71-90.

²³ The 2010 version of the Commentaries is available at <http://www.oecd.org/berlin/publikationen/43324465.pdf>.

²⁴ The 2017 version is available at https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf.

²⁵ The 2017 version is available at <https://www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>.

²⁶ The 2017 version is available at <https://mnetax.com/wp-content/uploads/2017/04/UN-2017-Manual-TP.pdf>.

²⁷ Australia's transfer pricing legislation specifically makes reference to the OECD Transfer Pricing Guidelines: Sections 815-135 and 815-235 of the Income Tax Assessment Act 1997. See https://static.treasury.gov.au/uploads/sites/1/2017/06/TPR_Explanatory_Memorandum.pdf

²⁸ Section 147 Taxation (International and Other Provisions) Act 2010, at <http://www.legislation.gov.uk/ukpga/2010/8/section/147>.

²⁹ *GlaxoSmithKline Inc. v. Canada*, 2012 SCC 52 (Canada).

³⁰ For further, see David A. Ward, et al, *The Interpretation of Income Tax Treaties with Particular Reference to the Commentaries on the OECD Model* (IFA and IBFD 2005), at 38-63; Klaus Vogel, "Klaus Vogel on Double Taxation Conventions" 3rd ed. (The Hague: Kluwer Law International, 1997) at 43.

³¹ *Prevost Car Inc. v. The Queen*, 2009 FCA 57, para.10 (Canada).

³² OECD, Country-by-Country Reporting: Update on exchange relationships and implementation, <http://www.oecd.org/tax/beps/country-by-country-reporting-update-on-exchange-relationships-and-implementation.htm> (March 2019)

³³ See *United Nations Practical Manual on Transfer Pricing for Developing Countries* (2017).

³⁴ For further discussion, see Richard Vann, ed. *Global Tax Treaty Commentary* (IBFD, <https://www.ibfd.org/ibfd-products/global-tax-treaty-commentaries>); and Richard S. Collier and Joseph L. Andrus, *Transfer Pricing and the Arm's Length Principle after BEPS* (Oxford University Press, 2017), chapters 1 and 2.

³⁵ CFC rules were first introduced in the United States and soon in many OECD countries and some non-OECD countries. See Brian Arnold, *The Taxation of Controlled Foreign Corporations: An International Comparison*, (Canadian Tax Foundation, 1986).

³⁶ One of the earliest GAARs is perhaps the one in New Zealand which was introduced over 140 years ago. See Rick Krever, "Chapter 1: General Report: GAARs" in *GAARs – A Key Element of Tax Systems in the Post-BEPS World* (Michael Lang, et al, eds.) (IBFD 2016), ch.1.

³⁷ FATCA was introduced by the U.S. to encourage better tax compliance by preventing U.S. persons from using foreign banks and other financial organizations to avoid US tax on foreign income. The CRS was developed by the OECD in response to the G20 request, calling on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. See <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>.

³⁸ Christian von Haldenwang and Jakob Schwab, "Pathways to International Tax Governance: Has the German G20 Presidency Made a Difference?" in (2017) v.3, no.2 *Global Summit* at 144. See also Itai Grinberg and Joost Pauwelyn, "The Emergence of a New International Tax Regime: The OECD's Package on Base Erosion and Profit Shifting (BEPS)" (2015) vol. 19, issue 24, *American Society of International Law Insight*, at <https://www.asil.org/insights/volume/19/issue/24/emergence-new-international-tax-regime-oecd%E2%80%99s-package-base-erosion-and>

³⁹ See <http://www.oecd.org/tax/transparency/>.

⁴⁰ Brazil, Russia, India, China and South Africa); see <http://infobrics.org/>

⁴¹ Forum on Tax Administration; see <http://www.oecd.org/tax/forum-on-tax-administration/>

⁴² Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC) has 40 national tax administrations as members; see <http://www.oecd.org/tax/forum-on-tax-administration/jitsic/>

⁴³ The Study Group on Asian Tax Administration and Research; see <https://sgatar.org/>.

⁴⁴ OECD, “Inclusive Framework on BEPS: A global answer to a global issue”, July 2018 at <http://www.oecd.org/tax/flyer-inclusive-framework-on-beps.pdf>

⁴⁵ This is a joint effort launched in April 2016 by the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the United Nations (UN) and the World Bank Group (WBG). It is designed to intensify the co-operation between these international organisations on tax, including providing capacity-building support to developing countries: see <http://www.oecd.org/ctp/platform-for-collaboration-on-tax.htm>