

GLOBAL RELATIONS PROGRAMME ON TAXATION

E-Learning Catalogue



THE GLOBAL RELATIONS PROGRAMME ON TAXATION

The Global Relations Programme (GRP) on taxation was established in 1992 to engage with non-members and help them face the challenges to implement the standards of international taxation.

The GRP is a blended learning ecosystem composed of live training (both in-person and virtual) and self-paced tools. Live training activities are mainly delivered through the OECD Multilateral Tax Centres (MTCs), located in Europe (Ankara, Budapest and Vienna), Latin America (Mexico City) and Asia (Seoul and Yangzhou) as well as through partner organisations. In addition, its self-paced tools comprise free online e-learning courses and recorded webinars. These give participants a solid knowledge base on key topics of international taxation, providing an OECD certificate after successful completion.

All the GRP e-learning courses are available for free on the Knowledge Sharing Platform (KSP_{TA}), a global online resource for sharing knowledge and Expertise in tax administration, which was developed and is generously supported and maintained by the Canada Revenue Agency. Officials from tax administrations, tax policy departments, and regional and international tax organisations can register for free and access the platform at any time and from any device.

The GRP is possible thanks to generous donations and in-kind contributions. A big part of the GRP expenses are covered by the Voluntary Contribution of Japan, as well as those of Australia, Italy, Korea, Netherlands and Türkiye. In addition, in-kind contributions through the provision of country Experts are crucial to accomplish GRP's mission.





What is the KSP_{TA}? Who can register?

A global online resource for sharing knowledge and Expertise in tax administration. Users can access the platform anytime, anywhere, from any device.

In the Learning catalogue section, users can register for online courses or view reference materials. Users can also browse the calendar and register for worldwide tax related events in the Events section.

In a Collaborative space, users can collaborate on tax capacity building initiatives and share best practices with peers.



Instructions to create an account

Open to officials from tax administrations, tax policy departments, regional and international tax organisations.

To create an account

- Go to <https://ksp-ta.org/#/registration>.
- Complete the form using your work email address.

You will receive two emails to

- confirm your email address; and
- create a password.

To register for online courses.

1. Log in to www.ksp-ta.org.
2. Click the Learning catalogue.
3. Enter keywords of the course title in the search box or use the filters on the left.
4. Click "Register". Select the language of your choice before starting the course.

For more details, contact info@ksp-ta.org.



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E-learning modalities

Our self-paced training on taxation topics is delivered in three formats:



Interactive modules: 45-120 minute online learning modules which provide solid knowledge of key issues on a topic. Participants learn through a combination of interactive elements, videos, quizzes and activities. A certificate of completion of the e-learning course will be provided with a passing grade.



Recorded webinars: recordings of past webinars / virtual classes and pre-recorded lecture content in which OECD Experts introduce the fundamentals of a topic.



Training capsules: 5-15 minute videos to raise awareness on emerging issues/initiatives and/or introduce basic relevant concepts.



Transfer Pricing

Transfer prices are the prices at which an enterprise transfers physical goods and intangible property or provides services to associated enterprises. Transfer prices are significant for both taxpayers and tax administrations because they determine in large part the income and expenses, and therefore taxable profits, of associated enterprises in different tax jurisdictions. Transfer pricing issues originally arose in transactions between associated enterprises operating within the same tax jurisdiction. The international aspects are difficult to deal with because they involve more than one tax jurisdiction and therefore any adjustment to the transfer price in one jurisdiction implies that a corresponding change in another jurisdiction is appropriate. However, if the other jurisdiction does not agree to make a corresponding adjustment, the multinational enterprise (MNE) group will be taxed twice on this part of its profits. In order to minimise the risk of such double taxation, an international consensus is required on how to establish transfer prices on cross-border transactions.

For information on the live workshops on Transfer Pricing, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

Basic Concepts of Transfer Pricing

45 minutes



EN/FR/ES

This e-learning course offers an introduction to the basic concepts of transfer pricing. It contains a description of the arm's length principle, the five OECD-recognised transfer pricing methods, and the role of comparables in the transfer pricing analysis.

Introduction to Transfer Pricing

60 minutes

An introduction to the fundamentals of transfer pricing, including how to calculate whether the price of a transaction between associated enterprises is arm's length or whether it may require adjustment.



EN/FR/ES/AR





E-learning courses

A Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses

90 minutes

The toolkit puts into context the search for comparables information providing an outline of the comparability analysis process, and cross-references more detailed guidance material where needed. In particular, the importance of accurately delineating the transaction under review is emphasised.

 EN/FR/ES



Recorded webinars

Transfer Pricing Aspects of Intra-Group Services

OECD Expert Wanda Montero Cuello explains the transfer pricing aspects of intra-group services and the benefits test.

 EN

Special Considerations for Intra-Group Services

OECD Expert Wanda Montero Cuello explains some special considerations on the transfer pricing aspects of intra-group services and low value-adding intra-group services.

 EN

Transfer Pricing Aspects of Financial Transactions

OECD Expert Manuel de los Santos explains the content of the Transfer Pricing Guidance on Financial Transactions, released in February 2020, that follows-up the reports on BEPS Action 4 (Limiting base erosion involving interest deductions and other financial payments) and Actions 8-10 (Aligning Transfer Pricing Outcomes with Value Creation).

 EN





Recorded webinars

OECD Transfer Pricing Guidelines

The webinar discusses the updates in the 2022 version of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. In particular, it provides a brief overview of the updated guidance on the transactional profit split method, the approach to hard-to-value intangibles and the new Chapter X on financial transactions.



Implications of the LIBOR transition - Part I

In this webinar Experts Dini Ajmani (U.S. Treasury) and David Bowman (Federal Reserve and FSB OSSG) provide an overview of the LIBOR transition.



Implications of the LIBOR transition - Part II

This webinar presents the Swiss Approaches to Intercompany Loans and Transfer and the U.S proposed tax regulations related to the LIBOR transition and thoughts on transfer pricing.



Replay of the Virtual Class OECD/CIAT - Introduction to Transfer Pricing

The OECD, in collaboration with the Inter-American Centre of Tax Administrations (CIAT) and the Mexican Tax Administration Service (SAT), organised a virtual class on transfer pricing for Latin America and the Caribbean. Six of the sessions are presented in this webinar, covering general aspects of transfer pricing and specific issues (delimitation of the transaction, comparability analysis). Proposals based on the CIAT Cocktail of measures for the transfer pricing control are also presented, which invite to think about and discuss solutions to recurrent problems in developing or low-income countries.



Tax Treaties

Tax treaties remove some obstacles to cross border investments and exchanges of services, knowledge and technology, mainly by preventing double taxation and increasing tax certainty. They also enhance international co-operation between competent authorities to counteract tax avoidance and evasion.

For information on the live workshops on Tax Treaties, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

Introduction to Tax Treaties

70 minutes



EN/FR/ES/AR

This e-learning course introduces essential concepts related to tax treaties (context and general features). In addition, this module provides some practical tips and exercises to apply tax treaty provisions and a brief explanation of the concept of "treaty shopping".

The Multilateral Instrument (MLI)

60 minutes



EN/FR/ES

This e-learning course provides an overview of the background, general concepts and mechanics of the "Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting" (MLI), as well as the conditions that must be satisfied for the MLI to modify a "Covered Tax Agreement".





Recorded webinars

BEPS Action 6 Peer Review: Session A & Session B

This is a two-part webinar focusing on the peer review of the implementation of the BEPS Action 6 minimum standard on treaty shopping. It examines the components of the BEPS Action 6 minimum standard and the peer review process and its revised 2021 methodology.

 [Session A - EN](#) [Session B - EN](#)

Overview of the Permanent Establishment Concept in Tax Treaties

OECD Expert Edward Barret explains the essential elements and issues in relation to the concept of Permanent Establishment for tax treaty purposes, providing an overview of the relevant provisions of the OECD Model and the UN Model, and a number of variations commonly found in treaty practice.

 [EN](#)

Tax Treaty Treatment of Royalties

OECD Expert Néstor Venegas explains the main elements and issues in relation to the tax treaty treatment of royalties, providing an overview of the relevant provisions of the OECD Model and the UN Model, and a number of variations commonly found in treaty practice.

 [EN](#)



The Two-Pillar Solution

The Two-Pillar Solution aims to reform international taxation rules and ensure that multinational enterprises pay a fair share of tax wherever they operate. Additional training on topics related to digital taxation will be added to the portfolio as the tax landscape evolves.

For information on the live workshops on Digital Tax, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

Pillar Two: GloBE Rules

180 minutes

This e-learning module provides an overview of the main operating provisions of the GloBE Rules. It is organised following the five key steps a multinational enterprise would undertake in order to apply the GloBE Rules.



EN/FR/ES



Video capsule

Background of the Two-Pillar Solution (Video capsule)

OECD Expert Alistair Pepper provides background information on the two-pillar solution to address the tax challenges arising from the digitalisation of the economy.



EN





Recorded webinars - Pillar One

Overview of the Pillar One Building Blocks

OECD Expert John Stokes provides an overview of the Pillar One building blocks, with a particular emphasis on Amount A, which introduces a new taxing right over a portion of the profit of large and highly profitable multinational groups, in favor of market jurisdictions.



Essential Aspects of the Draft Model Rules for Nexus and Revenue Sourcing - Part I and II

OECD Expert Olivia Long outlines the operation of the Nexus and Revenue Sourcing rules. This includes an overview of the different categories of revenue used for the purposes of revenue sourcing and how the rules are expected to apply to each category.



[Part 1 - EN](#)

Elimination of Double Taxation - Part I and II

This webinar provides an overview of the approach to the elimination of double taxation rules that apply to eliminate any double taxation that arises from applying Amount A as an overlay to the existing profit allocation system.



[Part 1 - EN](#)

[Part 2 - EN](#)

Marketing and Distribution Profits Safe Harbour

This webinar addresses a key aspect of Amount A of Pillar One outlined in the Progress Report on Amount A.



Administration and Tax Certainty Aspects Of Pillar One

OECD Expert Sriram Govind presents a summary of the administration and tax certainty aspects of Amount A, as set out in the October 2022 Progress Report. The summary covers how Amount A will be administered, the tax certainty framework for the new Amount A taxing right, and the tax certainty mechanism for issues "related to Amount A".





Recorded webinars - Pillar One

Tax Certainty Framework for Amount A

OECD Expert Mark Johnson provides a comprehensive overview of the Amount A tax certainty framework. Through this innovative framework, MNE groups and tax administrations will obtain coordinated and multilateral certainty with respect to all aspects of the application of the new Amount A taxing right.



Webinar on Amount B

OECD Experts Noel Maher and Debra Evans provide an overview of Amount B, a crucial component of Pillar One aimed at enhancing tax certainty and reducing compliance and administrative expenses.



Recorded webinars - Pillar Two

Overview of Pillar Two - Focus on GloBE Rules

This webinar is an overview of Pillar Two of the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy, with a focus on the Global Anti-Base Erosion (GloBE) rules.



Q&A Session Related to Recorded Webinars on Pillar Two

OECD Experts answer questions regarding the 5 steps in applying the key provisions of the GloBE Rules in these three sessions.



SESSION 1 - EN

SESSION 2 - EN

SESSION 3 - EN

Tax Incentives and GloBe Rules

OECD Experts Ana Cinta Gonzalez and Tom Zawisza explain the existing use of tax incentives in developed and developing countries, the policy considerations for the design of different types of incentives and the need to carefully reconsider tax incentives in a post-Pillar Two environment. The webinar includes an analysis of key provisions of the GloBE Rules that may impact different types of tax incentives.





Recorded webinars - Pillar Two

The Key Provisions of the GloBE Rules (1) Identifying Constituent Entities within Scope

OECD Expert Andrea Sollecito provides an overview of the first step: the identification of the Constituent Entities within Scope.



The Key Provisions of the GloBE Rules (2) Computation of GloBE Income or Loss

OECD Expert Manuel Vogler provides an overview of the second step: the determination of the GloBE Income or Loss of a Constituent Entity.



The Key Provisions of the GloBE Rules (3) Adjusted Covered Taxes

OECD Expert Maria Saccomanni provides an overview of step 3: the determination of adjusted covered taxes.



The Key Provisions of the GloBE Rules (4) How to Compute the Effective Tax Rate (ETR) and the Top-up Tax in the GloBE Rules (Pillar Two)

OECD Expert Juan Carlos Pérez provides an overview of step 4: determination of the jurisdictional ETR calculation and the amount of any Top-up Tax due under the GloBE Rules.



The Key Provisions of the GloBE Rules (5) Applying the Top-up Tax Under the IIR and UTPR

OECD Expert Kaidi Liu provides an overview of step 5: application of the Top-up Tax under the IIR and UTPR.





Recorded webinars - Pillar Two

Subject to Tax Rule (STTR) of Pillar Two and Implementation Process

This recorded webinar provides an overview of the Subject to Tax Rule (STTR) of Pillar Two and its implementation process.



Webinar on Subject to Tax Rule (STTR)

OECD Expert John Stokes provides an overview of the Subject to Tax Rule (STTR), STTR treaty model and provisions, and its context within the Two Pillar Solution.



Exchange of Information

Exchange of information is a powerful tool that allows tax authorities to obtain information from other jurisdictions in order to ensure tax compliance.

The effective use of exchange of information for tax purposes is achieved through the implementation of two complementary international standards. The first standard on exchange of information on request (EOIR) allows a tax authority to request information to progress a specific tax investigation. The second provides for the international automatic exchange of information (AEOI), where a pre-defined set of information is automatically exchanged each year.

For information on the live workshops on Exchange of Information, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

The Global Forum: Exchange of Information as a Tool to Combat Tax Evasion

75 minutes



EN/FR/ES/AR

This e-learning course presents an introduction to Exchange of Information on Request (EOIR), Beneficial Ownership (BO), Automatic Exchange of Information (AEOI) and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

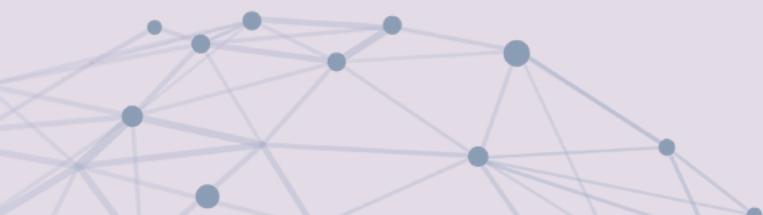
Beneficial Ownership

60 minutes



EN/FR/ES

This e-learning course takes a deep dive into the requirements and standards related to beneficial ownership information, and looks at what countries around the world are doing to implement them.





E-learning courses

Exchange of Information on Request

60 minutes

This e-learning course explains in detail the Exchange of Information on Request (EOIR) mechanism, making jurisdictions and tax auditors aware of its potential for solving audit cases.



Automatic Exchange of Information

70 minutes

This e-learning course provides a comprehensive overview of the international standard on Automatic Exchange of Information (AEOI).



Appropriate Use of Country-by-Country Report (CBCR) Information

60 minutes

This e-learning course is intended for any Tax Administration employees who will be accessing country-by-country (CbC) reports in the course of their duties. It provides a comprehensive understanding of the appropriate use of the information contained in CbC reports, the limitations on use, and the consequences of inappropriate use.



Recorded webinars

Crypto Assets Reporting Framework (CARF) Webinar

OECD Global Forum Expert Colby Mangels provides an overview of the Crypto-Asset Reporting Framework (CARF) to enhance the understanding of the automatic exchange of tax-relevant information on crypto-assets and how to ensure the widespread implementation of CARF.





Recorded webinars

Use of CbCR Risk Analysis in Transfer Pricing

OECD Expert Wanda Montero Cuello explains the use of Country-by-Country Reports (CbCR) for risk analysis in transfer pricing and BEPS. It includes overviews of the OECD Handbook on CbCR Risk Assessment and the Tax Risk Evaluation and Assessment Tool (TREAT).



CbCR Implementation

OECD Expert Mark Johnson outlines the benefits of receiving Country-by-Country Reports (CbCR) and the tools available to help tax administrations use them. Also, an update on the implementation status is also shared.



CbCR Exchange of Reports

OECD Expert Nicole Casey outlines the internal processes and procedures jurisdictions need to ensure consistent exchange of CbC reports in line with the BEPS Action 13 standard. Opportunities for further support jurisdictions is also discussed.



CbCR Common Transmission System

OECD Global Forum Expert Mark Scott outlines the benefits of receiving Country-by-Country (CbC) reports and the tools available to help tax administrations use them. An update on the implementation status is also shared.



CbCR Domestic IT Solutions

OECD Expert Matthew Coakley provides an overview of the domestic IT solutions implemented by jurisdictions, including the processes and requirements for accessing the CTS and receiving information from it.



BEPS

Base erosion and profit shifting (BEPS) refers to tax planning strategies used by multinational enterprises that exploit gaps and mismatches in tax rules to avoid paying tax. Developing countries' higher reliance on corporate income tax means they suffer from BEPS disproportionately. BEPS practices cost countries an estimated USD 100-240 billion in lost tax revenue annually. Working together in the OECD/G20 Inclusive Framework on BEPS, over 140 countries and jurisdictions (as of December 2023) are collaborating on the implementation of BEPS measures to tackle tax avoidance, improve the coherence of international tax rules, and ensure a more transparent tax environment.

For information on the live workshops on BEPS, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

BEPS Minimum Standards

60 minutes



EN/FR/ES

This e-learning course presents an overview of the BEPS Project, as well as the four minimum standards: Action 5 (Harmful Tax Practices), Action 6 (Preventing the Abuse of Tax Treaties), Action 13 (Transfer Pricing Documentation, with a focus on the documentation required as well as common due diligence procedures to be followed), and Action 14 (Dispute Resolution).

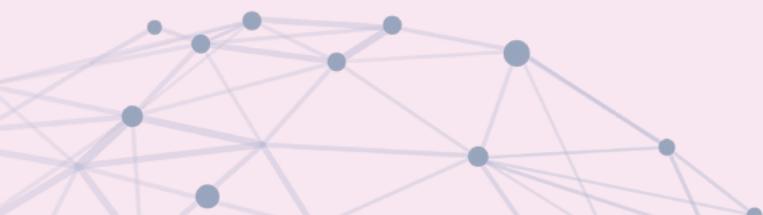
BEPS Actions 2, 3, 4 and 12: Hybrids, Interest and CFCs

60 minutes



EN/FR/ES

This e-learning course provides an overview on BEPS Action 2 (Neutralising the Effects of Hybrid Mismatch Arrangements), Action 3 (Controlled Foreign Company), Action 4 (Limitation on Interest Deductions), and Action 12 (Mandatory Disclosure Rules).



Tax Crime

Tax crimes and other financial crimes, including tax evasion, money laundering, and terrorist financing, undermine jurisdictions' political and economic interests and pose a serious threat to national security. Tax crime is a key source of illicit financial flows and as such, tax authorities have a central role in identifying and preventing money laundering and terrorist financing.

For information on the live workshops on Tax Crime, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

Fighting Tax Crime: The Ten Global Principles

60 minutes



 EN/FR/ES

This e-learning module sets out the 10 essential principles for effectively fighting tax crimes. It covers the legal, institutional, administrative, and operational aspects that countries should put in place to effectively fight tax crimes and other financial crimes.

Money Laundering and Terrorist Financing Indicators: a Handbook for Tax Auditors and Tax Examiners

60 minutes

 EN/FR/ES/AR

This e-learning course provides specific money laundering and terrorist financing indicators that will help auditors and examiners identify these activities during the course of their normal tax audits.





E-learning courses

Tax Crime Investigation Maturity Model

60 minutes



This e-learning module describes the Tax Crime Investigation Maturity Model, a tool allowing jurisdictions to assess the robustness and effectiveness of their tax crime investigation regime. The Tax Crime Investigation Maturity Model is a self-assessment diagnostic tool for evaluating the legal, institutional, and operational frameworks for combatting tax crimes in a jurisdiction.



Consumption taxes such as Value Added Tax (VAT) or Goods and Services Tax (GST) are a major source of revenue for governments around the world. Some 165 countries operated a VAT at the time of the completion of the International VAT/GST Guidelines in 2016, more than twice as many as 25 years before. As VAT continued to spread across the world, international trade in goods and services has also expanded rapidly in an increasingly globalised economy. One consequence of these developments has been the greater interaction between VAT systems, along with growing risks of double taxation and unintended non-taxation in the absence of international VAT co-ordination.

For information on the live workshops on VAT, please visit our webpage:
[OECD's live training on taxation - OECD](#)



E-learning courses

Securing VAT Revenue on Cross-Border Trade

75 minutes



EN/FR/ES/AR

This e-learning course provides an overview of the key features of VAT and its importance as a source of revenue for governments worldwide. It examines the impact of the digitalisation of the economy and the growth of digital cross-border trade on VAT collection and reviews the challenges that tax administrations are facing.

OECD VAT Standards and Guidelines

90 minutes



EN/FR/ES

This e-learning course covers the OECD VAT standards, guidelines and recommendations on the application of VAT to internationally traded services and intangibles in general and examines in particular the collection of VAT on supplies of goods, services and digital products in online sales.



E-learning courses

40 minutes

This e-learning course describes the main steps for the implementation of the OECD standards and guidance to ensure the efficient collection of VAT on digital sales. It also highlights the importance of administrative co-operation, including the exchange of information, for VAT collection.

 EN/FR/ES



Recorded webinars

Webinar on VAT/GST and International Trade

OECD Expert Dimitra Koulouri discusses the recommended policy framework for the VAT/GST treatment of international trade.



Tax Administration

The Forum on Tax Administration (FTA) was established in July 2002 to develop a global response to tax administration issues. The FTA aims to influence the environment within which tax systems operate and to move away from a confrontational dialogue to more constructive engagement with taxpayers. It brings together Commissioners from 53 OECD and non-OECD countries (as of December 2023) to share information and experience and to identify international good practices for resolving particular administration issues.

For information on the live workshops on Tax Administration, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

Enterprise Risk Management: The Essentials

90 minutes



EN/FR/ES

Every organisation needs to have an overview of the risks that could potentially endanger its operations (risk management), and a strategy to ensure continuity should those risks materialise (crisis management). This module covers the essentials of enterprise risk management.

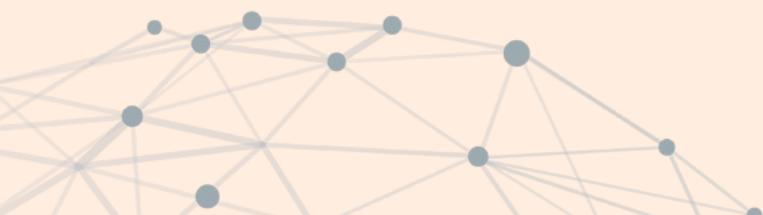
Responses to COVID-19: Business Continuity Considerations

45 minutes



EN/ES

This e-learning course provides an overview of business continuity measures that tax administrations could consider in the context of the COVID-19 pandemic.





E-learning courses

Responses to COVID-19: Recovery Period Planning

40 minutes

This e-learning course provides an overview of recovery period planning issues that administrations could consider in the COVID-19 context.



Digital Transformation Maturity Model (DTMM)

40 minutes

This e-learning course provides an introduction to the Digital Transformation Maturity Model, a diagnostic tool that allows a tax administration to assess their current level of maturity with regard to digitalisation and digital transformation.



Virtual Training to Advance Revenue Administration (VITARA) : a comprehensive catalogue of courses for tax administration managers

The Inter-American Center of Tax Administrations (CIAT), the International Monetary Fund (IMF), the Intra-European Organisation of Tax Administrations (IOTA) and the OECD collaborated to develop a comprehensive curriculum in tax administration management.

VITARA (Virtual Training to Advance Revenue Administration) is a comprehensive catalogue of online courses specifically designed for tax administrations, consisting of several short, structured online modules that can be taken individually or as a whole. It covers both institutional arrangements and management of strategic reform, as well as design and implementation of core taxation processes. Course content is tailored to senior managers and executives of tax administrations.

For more information visit: [VITARA](#)



Recorded webinars

Digitalisation of Tax Administrations

OECD Expert, Vegard Holmedahl, discusses the digitalization of tax administration within the context of international taxation.



Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), assisting developing country tax administrations build capacity. As such, TIWB sends qualified tax Experts to work alongside tax officials on international taxation issues, transferring audit skills and knowledge, without substitution. Technical assistance programmes are available for international tax audit assistance, criminal tax investigations, effective use of automatically exchanged information, digitalisation of tax administration, auditing VAT on digital trade, effective use of country-by-country reporting, implementation of the global minimum tax, tax and the environment, as well as tax and natural resource contracts. TIWB programmes are composed of several onsite missions and remote assistance carried out over a period of 18 to 24 months.

For information on the TIWB initiative please visit our webpage:

[Tax Inspectors Without Borders](#).



E-learning course

TIWB Expert E-learning Module

45 minutes

The TIWB e-learning course prepares Experts before programme deployment by providing guidance and best practices. The module highlights the programme implementation phases, challenges and risks.



EN



Video Capsule

TIWB Expansion Areas (Video capsule)

Tax Inspectors Without Borders (TIWB), a joint OECD/UNDP initiative, is expanding its model of practical, learning-by-doing technical assistance to cover new areas of tax. Hear more about the additional tax domains where TIWB has commenced pilot programmes.



EN/FR/ES

Environmental Tax

Environmental challenges are increasing the pressure on governments to find ways to reduce environmental damage while minimising harm to economic growth. Governments have a range of tools at their disposal, including regulations, information programmes, innovation policies, environmental subsidies and environmental taxes. Taxes in particular are a key part of this toolkit.

Environmental taxes have many important advantages, such as environmental effectiveness, economic efficiency, the ability to raise public revenue, and transparency. Also, environmental taxes have been successfully used to address a wide range of issues including waste disposal, water pollution and air emissions. Regardless of the policy area, the design of environmental taxes and political economy considerations in their implementation are crucial determinants of their overall success.

For information on the live workshops on environmental tax, please visit our webpage: [OECD's live training on taxation - OECD](#)



Recorded webinars

Leveraging Carbon Pricing for Sustainable Development

The OECD Experts Assia Elgouacem and Astrid Tricaud provide an overview of the different dimensions of carbon pricing and recent developments, such as the net effective carbon rates, followed by a presentation of the Inclusive Forum on Carbon Mitigation Approaches (IFCMA).



EN/FR/ES/AR/RU



Revenue Statistics

High quality revenue statistics are an essential tool for tax administrations and policy-makers: they underpin evidence-based analysis and policymaking as well as implementation and assessment in a broad range of areas. Complete, detailed and comparable revenue data also allow for effective benchmarking against other countries. To ensure accuracy and comparability, it is crucial that these statistics are collected and harmonised according to common standards.

The OECD's revenue statistics publications and datasets offer comprehensive, detailed and internationally comparable statistics on tax and non-tax revenue, covering a broad range of OECD and non-OECD economies.

For information on the live workshops on Transfer Pricing, please visit our webpage: [OECD's live training on taxation - OECD](#)



E-learning courses

Revenue Statistics in Africa: Part 1. Producing reliable, comparable revenue statistics

45 minutes



EN/FR

This e-learning course outlines the process carried out by the Revenue Statistics in Africa initiative to produce comparable data on tax and non-tax revenues. It explains the concepts and principles underlying the Revenue Statistics in Africa classification. It also describes each step of the harmonisation process that generates reliable, comparable Revenue Statistics.

Revenue Statistics in Africa: Part 2. Using Revenue Statistics to Inform Tax Policy and Analysis

50 minutes



EN/FR

This e-learning course explains how to use Revenue Statistics in Africa data and tools to analyse and guide fiscal policy. It shows how the main Revenue Statistics in Africa indicators can be used to understand the level and composition of public revenues as well as the impact of economic events and reforms on public revenues.

Contact Us



Contact us

Email

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Learning tools

Learn more about our self-paced tools:

[www.oecd.org/en/about/programmes/
global-relations-programme-on-taxation/
self-paced-training.html](http://www.oecd.org/en/about/programmes/global-relations-programme-on-taxation/self-paced-training.html)



Live workshops

Calendar of events:

[www.oecd.org/en/about/programmes/
global-relations-programme-on-taxation/
live-training.html](http://www.oecd.org/en/about/programmes/global-relations-programme-on-taxation/live-training.html)



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