



# GLOBAL RELATIONS PROGRAMME ON TAXATION

## E-Learning Catalogue



# THE GLOBAL RELATIONS PROGRAMME

## ABOUT US: ACTIVITY OF THE GLOBAL RELATIONS PROGRAMME

The Global Relations Programme (GRP) was established in 1992 as the main conduit for OECD non-member countries to engage with the Committee on Fiscal Affairs (CFA) and its work. The GRP has evolved to adjust to the changing environment of international taxation to engage effectively with non-OECD members throughout the years, taking into account the re-structuring of the Global Forum on Transparency and Exchange of Information in 2009, and more recently, the BEPS Project and the establishment of the Inclusive Framework on BEPS.

The GRP is 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). However, in 2019, the Global Relations Programme launched the first **OECD e-learning project** offering free online courses that cover various international taxation topics. Every year, new e-learning courses are developed and updated to meet the current needs of tax officials in developing countries. These interactive courses give participants a solid knowledge base on key topics of international taxation, providing an OECD certificate to those who complete them successfully. By the end of 2023, more than 20.000 officials have used the OECD e-learning courses.

All the Global Relations Programme e-learning modules are available for free on the Knowledge Sharing Platform (KSTPA), 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, regional tax organisations 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 cash 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-kind contributions through the provision of country experts are also very important.






## What is the KSP<sub>TA</sub>?

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.

 <p><b>Learning catalogue</b></p> <p>Access to tax-related online courses, webinars, job aids and more.</p>	 <p><b>Events</b></p> <p>Sign up for tax-related events worldwide.</p>	 <p><b>Collaborative space</b></p> <p>Communicate in real time with peers and experts from anywhere around the world.</p>
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## Who can register?

Officials from tax administrations, tax policy departments, regional and international tax organizations.

## To create an account:

1. Go to <https://ksp-ta.org/#/registration>.
2. 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](http://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](mailto:info@ksp-ta.org).

# Contents:



# Contents:



# 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, video, quizzes and activities.



**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 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 for tax purposes transfer prices on cross-border transactions..

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

## E-learning modules

### Basic Concepts of Transfer Pricing

This module 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.

[EN/FR/ES](#)

Pg 8

### Introduction to Transfer Pricing

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](#)

Pg 9

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

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](#)

Pg 10

# Transfer Pricing

## Basic Concepts of Transfer Pricing

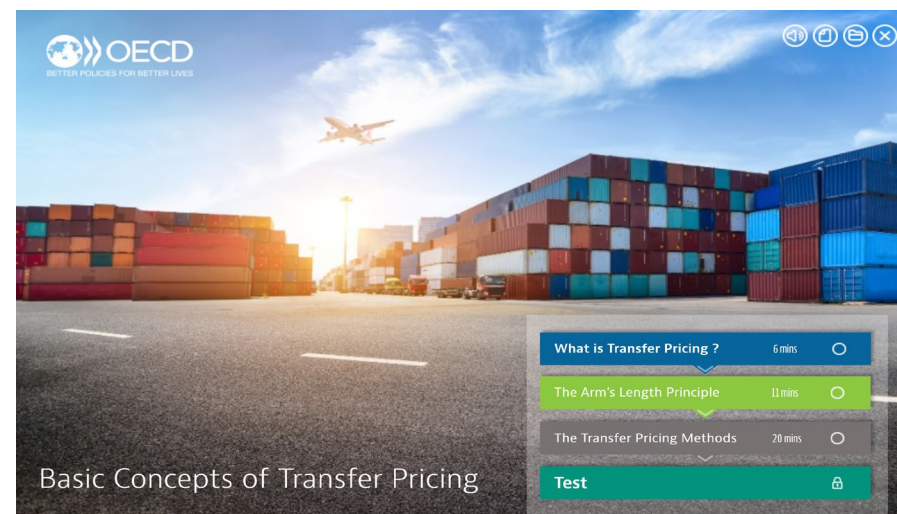
This module offers an introduction to the basic concepts of transfer pricing. It contains a description of the arm's length principle, the five OECD-recognised transfer pricing methods, and the role of comparables in the transfer pricing analysis.

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



45 Minutes



Interactive module



# Transfer Pricing

## Introduction to Transfer Pricing

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.

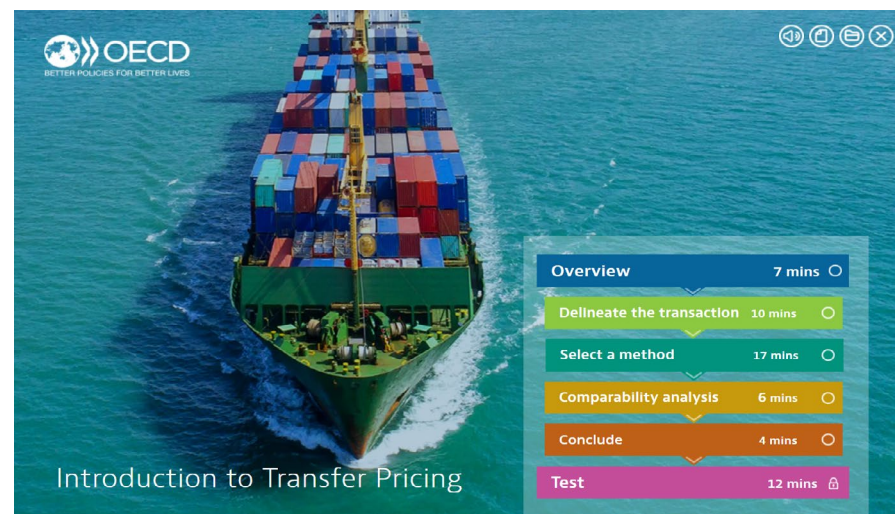
This e-module is available in:

English ▶

French ▶

Spanish ▶

Arabic ▶



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module

# Transfer Pricing

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

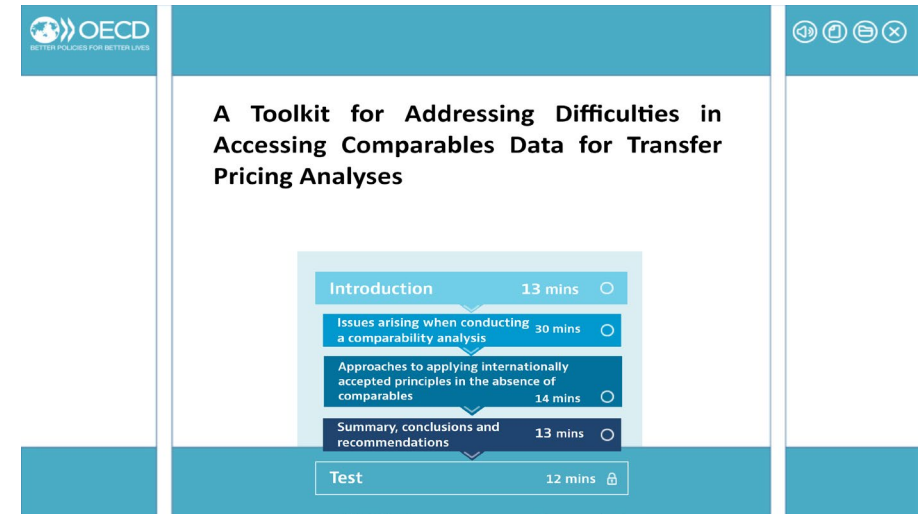
The toolkit puts the search for comparables information into context, providing an outline of the comparability analysis process, and cross-references more detailed guidance material where needed. In particular, the importance of accurately delineating the transaction under review is emphasised. This essential first step drives the selection of the most appropriate transfer pricing method and the subsequent criteria for the search for comparables.

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



1:30 Hours



Interactive module

# Transfer Pricing

## Recorded Webinars on Transfer Pricing

The recorded webinars on transfer pricing cover a range of specialised topics. These include the transfer pricing aspects of intra-group services transactions and financial transactions, the updated content in the 2022 Transfer Pricing Guidelines, and the implications of the LIBOR transition.”



### Recorded webinars



#### **Transfer Pricing Aspects of Intra-Group Services**

In this webinar, OECD expert Wanda Montero Cuello explains the transfer pricing aspects of intra-group services. The webinar covers an introduction to transfer pricing aspects of intra-group services and the benefits test.

[EN](#)



#### **Special Considerations for Intra-Group Services**

In this webinar, OECD expert Wanda Montero Cuello explains some special considerations on the transfer pricing aspects of intra-group services. The webinar covers pricing intra-group services and low value-adding intra-group services.

[EN](#)



#### **Transfer Pricing Aspects of Financial Transactions**

In this webinar, 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.

[EN/ES](#)



### 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.

[EN](#)



### 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.

[EN](#)



### Replay of the Virtual Class OECD/CIAT Introduction to Transfer Pricing - May 2020

The OECD, in collaboration with the Inter-American Centre of Tax Administrations (CIAT) and the Mexican Tax Administration Service (SAT), organised on 11, 13 and 15 May 2020 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.

[ES](#)



# 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 in taxation - OECD](#)

## E-learning modules

### Introduction to Tax Treaties

This module 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".

[EN/FR/ES](#)

Pg 14

### The MLI

This e-learning module 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".

[EN/FR/ES](#)

Pg 15

### Webinars on BEPS Action 6

These webinars focus on the peer review of the implementation of the BEPS Action 6 minimum standard on treaty shopping and provides participants with an overview of the components of the minimum standard and the peer review process.

[EN](#)

Pg 16

# Tax Treaties

## Introduction to Tax Treaties

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

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



1:10 Hours



Interactive module

# Tax Treaties

## The MLI

This e-learning module 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), including a detailed explanation of the conditions that must be satisfied for the MLI to modify a “Covered Tax Agreement”. The module also contains an overview of the substantive provisions resulting from the BEPS Project that can be implemented through the MLI. The module uses an interactive approach to lead the viewer to additional sources of information and tools to facilitate more detailed study.

This e-module is available in:



MULTILATERAL  
CONVENTION TO  
IMPLEMENT TAX TREATY  
RELATED MEASURES TO  
PREVENT BASE EROSION  
AND PROFIT SHIFTING  
(THE MLI)

START >



 **OECD**  
BETTER POLICIES FOR BETTER LIVES



Certificate provided  
upon completion



[Contact](#)



1 Hour



Interactive module



# Tax Treaties

## Recorded Webinars on the BEPS Action 6 Peer Review

This two-part webinar focuses on the peer review of the implementation of the BEPS Action 6 minimum standard on treaty shopping, examining the contents of the minimum standard as well as the peer review process and the revised peer review methodology.



### Recorded webinars



#### **BEPS Action 6 Peer Review: Opening and Session A**

This is the first session of 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.

[EN](#)



#### **BEPS Action 6 Peer Review: Session B**

This is the second session of a two-part webinar on the peer review 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.

[EN](#)





## Recorded webinars



### Overview of the Permanent Establishment Concept in Tax Treaties

In this webinar 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

In this webinar 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

As a leading training programme in international taxation, the Global Relations Programme (GRP) is developing capacity-building tools to contribute to the implementation of the Two-Pillar Solution, which 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 as the tax landscape evolves.

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

## E-learning modules

### **Pillar Two: GloBE Rules**

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

Pg 19

### **Recorded Webinars on the Two-Pillar Solution (Pillar One)**

The recorded webinars on Pillar One of the Two-Pillar Solution include an overview of Pillar One's building blocks as well as individual webinars that provide a separate, more detailed discussion of the different rules that make up each building block of the new Amount A taxing right.

EN

Pg 20

### **Recorded Webinars on the Two-Pillar Solution (Pillar Two)**

The recorded webinars on Pillar Two of the Two-Pillar Solution start with an overview of the Pillar Two GloBE Rules. This overview is complemented by separate webinars on each of the five steps in applying the GloBE Rules, a webinar on tax incentives and the GloBE Rules, and a webinar excerpted from a Q&A session.

EN

Pg 22

# The Two-Pillar Solution

## Pillar Two: GloBE Rules

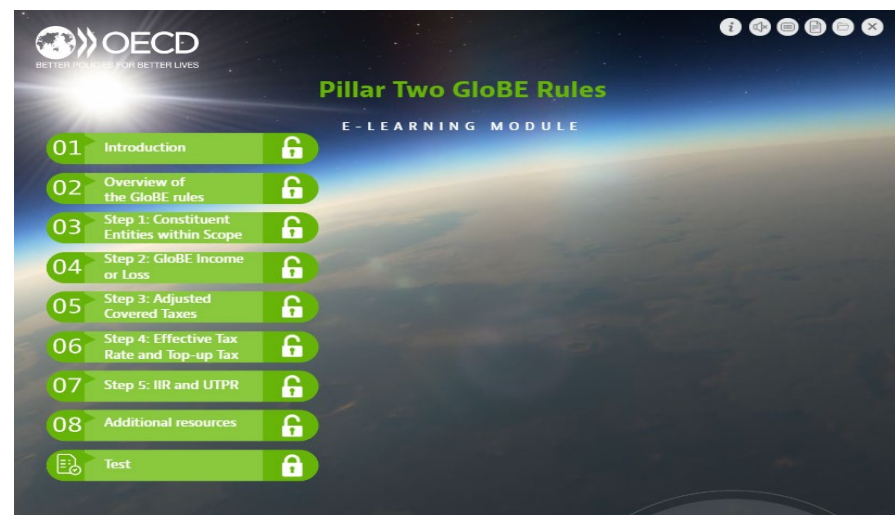
This e-learning module provides an overview of the main operating provisions of the GloBE Rules. It is organised following the five key steps a multinational enterprise would undertake in order to apply the GloBE Rules.

Each of the five steps is presented in a separate recorded webinar. Following each webinar, there is a summary and a brief test to review some of the main points from the presentation. At the end of the e-learning module, there is a final test to obtain an OECD course certificate.

The e-learning module also contains links to additional recorded webinars that provide more information on specific topics (such as the impact of the GloBE Rules on tax incentives) and discuss frequently asked questions about the GloBE Rules.

Finally, the e-learning module includes links to resources such as the Model GloBE Rules and the Commentary to the GloBE Rules, as well as to other guidance and background materials that can help to understand the rules.

This e-module is available in:



Certificate provided upon completion



[Contact](#)



3 Hours



Interactive module

# Two-Pillar Solution

## Recorded Webinars on the Two-Pillar Solution

### Pillar One

The OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (IF) has agreed to a two-pillar solution to address the tax challenges arising from the digitalisation of the economy.

Pillar One brings dated international tax rules into the 21st century by offering market jurisdictions new taxing rights over MNEs, whether or not there is a physical presence. Pillar One includes: the reallocation of taxing rights to market jurisdictions where users or customers are located; the simplification of the application of the arm's length principle to certain marketing and distribution activities; new measures for dispute prevention and dispute resolutions connected with the new taxing right; and recommendations on Digital Services Taxes (DSTs) and similar measures to prevent harmful disputes.



### Recorded webinars



#### Overview of the Pillar One Building Blocks

In this recorded webinar 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.

[EN/FR/ES/AR](#)



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

In this webinar, 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

[EN](#)



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

In this webinar, 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.

[EN](#)



## Recorded webinars



### Elimination of Double Taxation - Part I

This recorded webinar provides an overview of the approach to the elimination of double taxation rules that will apply to eliminate any double taxation that arises from applying Amount A as an overlay to the existing profit allocation system. The session discusses the overall framework for the elimination of double taxation and the key associated definitions.

[EN](#)



### Elimination of Double Taxation - Part II

This recorded webinar provides an overview of the approach to the elimination of double taxation rules that will apply to eliminate any double taxation that arises from applying Amount A as an overlay to the existing profit allocation system. The session discusses the overall framework for the elimination of double taxation and the key associated definitions.

[EN](#)



### Marketing and Distribution Profits Safe Harbour

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

[EN](#)



### Administration and Tax Certainty Aspects Of Pillar One

In this recorded webinar (excerpted from a December 2022 presentation), 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” (e.g. transfer pricing and profit attribution disputes with a potential impact on the allocation of Amount A).

[EN](#)



### Tax Certainty Framework for Amount A

In this recorded webinar (an excerpt from a workshop held in October 2022), 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.

[EN](#)

# The Two-Pillar Solution

## Recorded Webinars on the Two-Pillar Solution

### Pillar Two

As part of the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy, Pillar Two provides a minimum 15% tax on corporate profit, putting a floor on tax competition. Governments worldwide agree to allow additional taxes on the foreign profits of MNEs headquartered in their jurisdiction at least to the agreed minimum rate. This means that tax competition will now be backstopped by a minimum level of taxation wherever an MNE operates. A carve-out allows countries to continue to offer tax incentives to promote business activity with real substance, like building a hotel or investing in a factory.



### Recorded webinars



#### Overview of the Pillar Two - Focus on GloBE Rules

This video provides 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.

[EN/FR/ES/AR](#)



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

In this first webinar about the key provisions of the GloBE Rules, expert Andrea Sollecito provides an overview of the first step: the identification of the Constituent Entities within Scope.

[EN](#)



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

In this second webinar about the key provisions of the GloBE Rules, expert Manuel Vogler provides an overview of the second step: the determination of the GloBE Income or Loss of a Constituent Entity.

[EN](#)



## Recorded webinars



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

In this third webinar about the key provisions of the GloBE Rules, expert Maria Saccomanni provides an overview of step 3: the determination of adjusted covered taxes.

[EN](#)



### **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)**

In this fourth webinar on the key provisions of the GloBE Rules, 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.

[EN](#)



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

In this final webinar about the key provisions of the GloBE Rules, OECD expert Kaidi Liu provides an overview of step 5: application of the Top-up Tax under the IIR and UTPR.

[EN](#)



### **Tax Incentives and GloBE Rules**

In this recorded webinar (an excerpt from a workshop held in March 2023), 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.

[EN/ES](#)



### **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. It is an excerpt from an information session for delegates of the Inclusive Framework on BEPS delivered on 27 June 2023.

[EN](#)





## Recorded webinars



### Q&A Session Related to Recorded Webinars on Pillar 2 - 14 April 2023

During this live Q&A session, OECD experts answer questions regarding the 5 steps in applying the key provisions of the GloBE Rules. This video is an excerpt from a Q&A session that took place on 14 April 2023.

[EN](#)



### Q&A Session Related to Recorded Webinars on Pillar 2 - 19 April 2023

During this live Q&A session, OECD experts answer questions regarding the 5 steps in applying the key provisions of the GloBE Rules. This video is an excerpt from a Q&A session that took place on 19 April 2023.

[EN](#)



### Q&A Session Related to Recorded Webinars on Pillar 2 - 22 July 2023

During this live Q&A session, OECD experts answer questions regarding Pillar 2. This recorded webinar is an excerpt from the Q&A Session in relation to Pillar Two, held on 22 July 2023.

[EN](#)



### Webinar on Subject to Tax Rule (STTR)

In this recorded webinar, 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..

[EN/FR/ES](#)





# 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 in taxation - OECD](#)

## E-learning modules

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

This module 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.

[EN/FR/ES](#)

Pg 27

### **Beneficial Ownership**

This module 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.

[EN/FR/ES](#)

Pg 28

### **Exchange of Information on Request**

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

[EN/FR/ES](#)

Pg 29

### **Automatic Exchange of Information**

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

[EN/FR/ES](#)

Pg 30

## E-learning modules

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

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

EN

Pg 31



# Exchange of Information

## The Global Forum: Exchange of Information as a tool to combat tax evasion

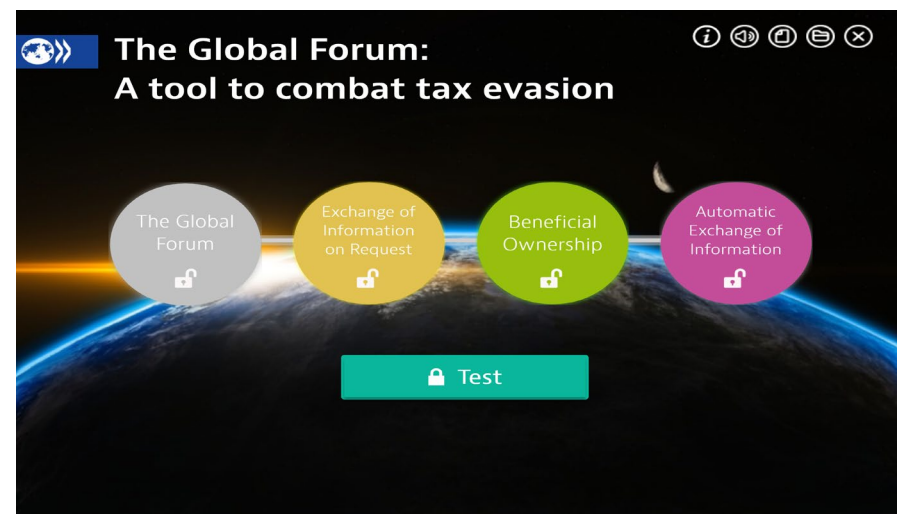
This module presents an introduction to Exchange of Information on Request (EOIR), Beneficial Ownership (BO), Automatic Exchange of Information (AEOI) and the monitoring body: the Global Forum on Transparency and Exchange of Information for Tax Purposes.

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



1:15 Hours



Interactive module

# Exchange of Information

## Beneficial Ownership (BO)

Beneficial owner refers to the natural person(s) who ultimately owns or controls a customer and/or the natural person on whose behalf a transaction is being conducted. It also includes those persons who ultimately exercise effective control over a legal person or arrangement. This concept is crucial to guarantee transparency, and to ensure that corporate layers or other mechanisms do not prevent you from finding the individual who ultimately controls an entity or an asset. 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.

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module

# Exchange of Information

## Exchange of Information on Request

This e-learning module explains in detail the Exchange of Information on Request (EOIR) mechanism, making jurisdictions and tax auditors aware of its potential for solving audit cases. By the end of this course, you will understand the main principles of EOIR; when EOIR can be useful for a tax auditor; the process for making a request; and how to draft an effective request that fulfills the international requirements.

This e-module is available in:

English ▶

French ▶

Spanish ▶

Exchange of Information on Request (EOIR)  
Course Overview

1 01 min  
Module 1 – Introduction to the Global Forum

2 27 min  
Module 2 – Exploring EOIR Principles

3 27 min  
Module 3 – Using EOIR

4 10 min  
Module 4 – Drafting EOIR Requests

5 10 min  
Module 5 – EOIR – A Revenue Mobilisation Tool

Test Print Certificate



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module

# Exchange of Information

## CRS-Automatic Exchange of Financial Account Information (CRS-AEOI)

This course provides a comprehensive overview of the Automatic Exchange of Information (AEOI) standard. Under the standard, jurisdictions obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. The course covers the financial account information to be exchanged, the financial institutions that need to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions. The course provides an introduction to CRS-AEOI, and will teach participants: (1) how to identify reporting financial institutions; (2) how to identify financial accounts and reportable accounts; (3) how to apply the due diligence procedures; and (4) what relevant information needs to be reported.

This e-module is available in:

The banner features the OECD logo and the text 'GLOBAL FORUM ON TRANSPARENCY AND EXCHANGE OF INFORMATION FOR TAX PURPOSES'. The main title is 'CRS-Automatic Exchange of Financial Account Information (CRS-AEOI)'. Below the title, it states: 'This course will help you understand the Common Reporting Standard – Automatic Exchange of Financial Account Information (CRS-AEOI), a tool that you can use in your tax investigations to combat cross-border tax evasion.' At the bottom left, it indicates '70 MINUTES'. At the bottom right, there is a microphone icon and a green 'START' button.



Certificate provided upon completion



[Contact](#)



1:10 Hours



Interactive module

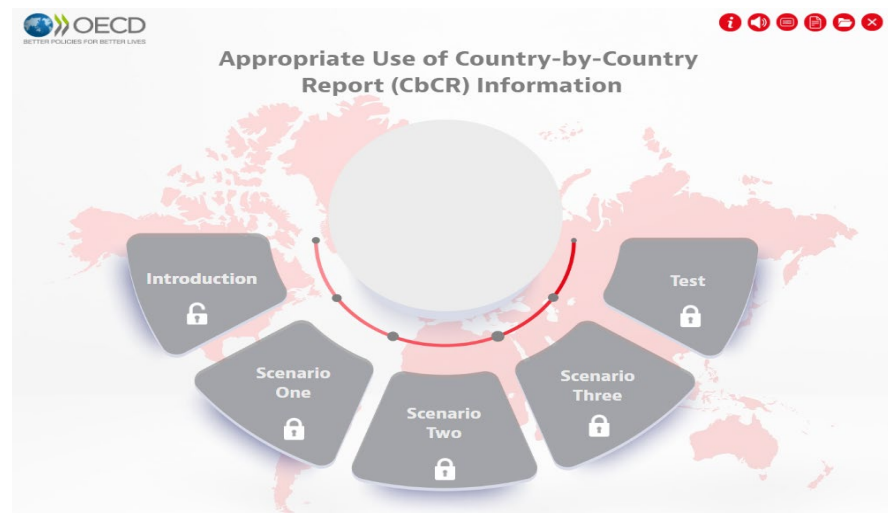
# Exchange of Information

## Appropriate Use of Country-by-Country Report (CbCR) Information

The BEPS Action 13 Report introduced a three-tiered approach to transfer pricing documentation, consisting of a master file containing standardised information relevant for all members of a multinational group; a local file referring specifically to material transactions of the local taxpayer; and a Country-by-Country Report (CbC Report) containing certain information relating to the global allocation of the group's income and taxes, together with indicators of the location of economic activity within the group (CbCR information).

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

This e-module is available in:



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module

# BEPS (Base Erosion and Profit Shifting)

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, 145 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 in taxation - OECD](#)

## E-learning modules

### BEPS Minimum Standards

This 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).

[EN/FR/ES](#)

Pg 33

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

This module 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).

[EN/FR/ES](#)

Pg 34



# BEPS (Base Erosion and Profit Shifting)

## BEPS Minimum Standards

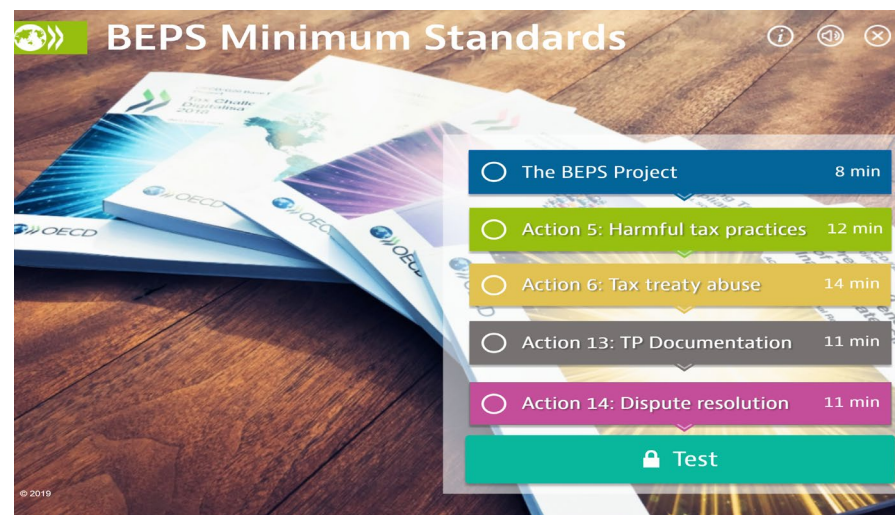
This course presents an overview of the BEPS Project, as well as the four BEPS minimum standards: Action 5 (Harmful Tax Practices), Action 6 (Preventing the Abuse of Tax Treaties), Action 13 (Transfer Pricing Documentation, with a focus on Country-by-Country Reporting), and Action 14 (Dispute Resolution).

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



1:10 Hours



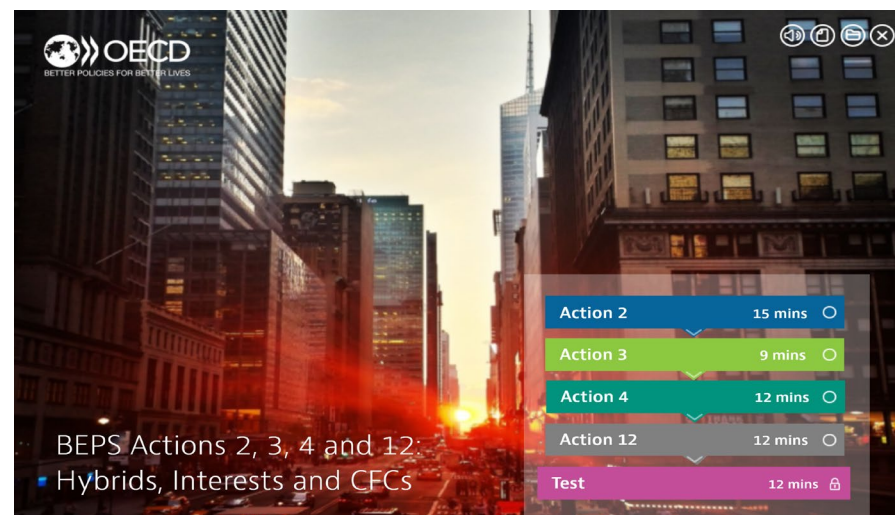
Interactive module

# BEPS (Base Erosion and Profit Shifting)

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

This module provides an overview of: the BEPS Action 2 recommendations that target mismatches resulting from differences in the tax treatment of financial instruments or entities; the BEPS Action 3 recommendations on approaches to attribute certain categories of income of foreign companies to the shareholder(s) to counter offshore structures that shift income from their shareholder jurisdiction; the BEPS Action 4 recommendations that aim to limit base erosion through the use of interest expense to achieve excessive interest deductions or to finance the production of exempt or deferred income; and the BEPS Action 12 recommendations for the design of rules to require taxpayers and advisors to disclose aggressive tax planning arrangements.

This e-module is available in:



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module



# 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 in taxation - OECD](#)

## E-learning modules

### **Fighting Tax Crime: The Ten Global Principles**

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.

[EN/FR/ES](#)

Pg 36

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

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.

[EN](#)

Pg 37

### **Tax Crime Investigation Maturity Model**

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.

[EN/FR/ES](#)

Pg 38

# Tax Crime

## Fighting Tax Crime: The Ten Global Principles

“Fighting Tax Crime: The Ten Global Principles” 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. The principles were designed drawing on the insights and experience of jurisdictions around the world.

The Ten Global Principles allow jurisdictions to benchmark their legal and operational frameworks, and identify areas where improvements can be made.

This e-module is available in:



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module

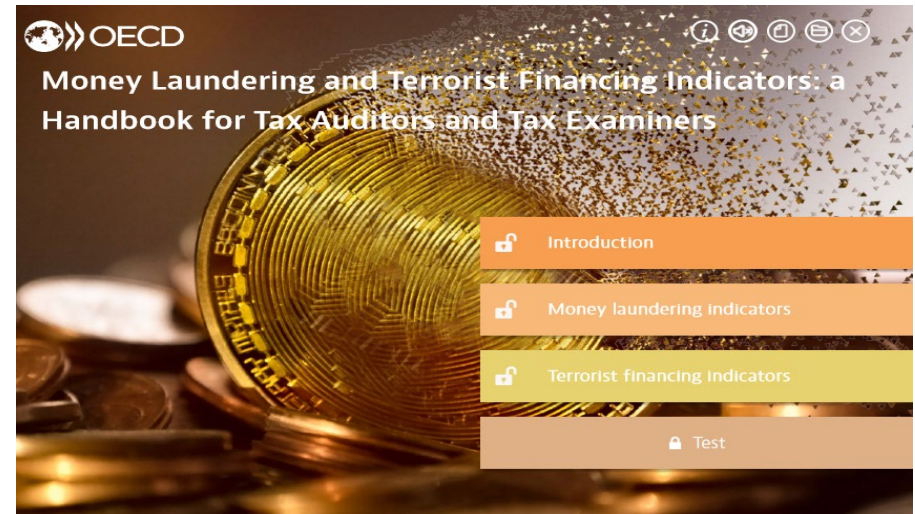


# Tax Crime

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

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. The course, which includes a great number of case studies, describes the nature of money laundering and terrorist financing activities, emphasizes the roles of auditors and examiners in countering these practices, and describes practical resources and tools that are available for effective detection and deterrence. The course is based on the OECD publication 'Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors'.

This e-module is available in:



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module

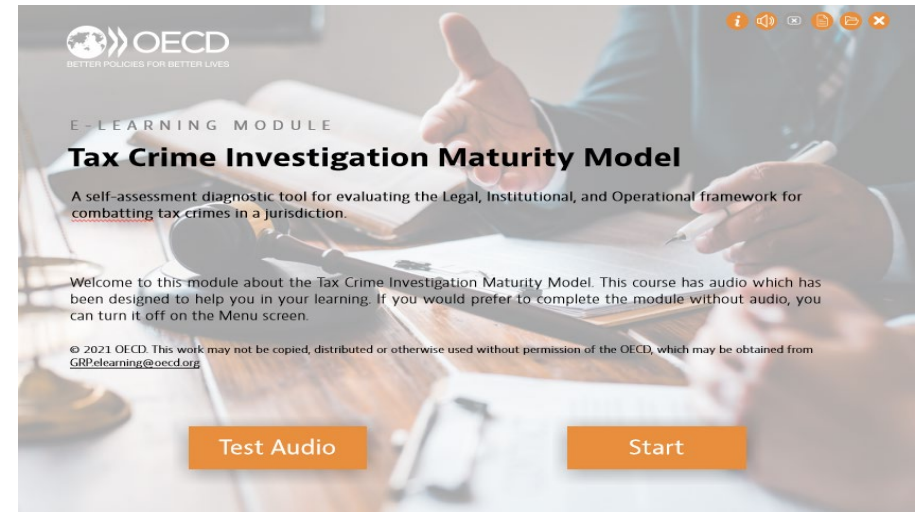
# Tax Crime

## Tax Crime Investigation Maturity Model

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.

By completing this e-learning course and fulfilling other prescribed requirements, you can become an Expert Facilitator able to assist jurisdictions in conducting a self-assessment.

This e-module is available in:



Certificate provided upon completion



[Contact](#)



1 Hour



Interactive module



# VAT

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 in taxation - OECD](#)

## E-learning modules

### Securing VAT Revenue on Cross-Border Trade

This module 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.

[EN/FR/ES/AR](#)

Pg 40

### OECD VAT Standards and Guidelines

This module 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.

[EN/FR/ES](#)

Pg 41

### Implementing the VAT Standards and Guidelines

This module 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](#)

Pg 42

# VAT

## Securing VAT Revenue on Cross-Border Trade

This module 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 impact on VAT collection, and reviews the challenges that tax administrations are facing. The module also outlines how the OECD can help jurisdictions to address these challenges.

This e-module is available in:

English ▶

French ▶

Spanish ▶

Arabic ▶



### COLLECTING VAT ON CROSS-BORDER TRADE IN THE DIGITAL ERA

Module 1:  
Securing VAT revenue on  
cross-border trade

START >



Certificate provided  
upon completion



[Contact](#)



1:15 Hours



Interactive module





# VAT

## OECD VAT Standards and Guidelines

This module 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. It also outlines the possible roles of digital platforms in VAT collection on online sales.

This e-module is available in:

English ▶

French ▶

Spanish ▶



### COLLECTING VAT ON CROSS-BORDER TRADE IN THE DIGITAL ERA

Module 2:  
OECD VAT standards and  
guidelines

START >



Certificate provided  
upon completion



[Contact](#)



1:30 Hours



Interactive module



# VAT

## Implementing the VAT Standards and Guidelines

This module 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. It outlines tax authorities' main needs for the shared information and the legal instruments providing the necessary legal basis for exchanging information.

This e-module is available in:

English ▶

French ▶

Spanish ▶



### COLLECTING VAT ON CROSS-BORDER TRADE IN THE DIGITAL ERA

Module 3:  
Implementing the VAT  
Standards and Guidelines

START >



 **OECD**  
BETTER POLICIES FOR BETTER LIVES



Certificate provided  
upon completion



[Contact](#)



40 Minutes



Interactive module





## Recorded webinars



### Webinar on VAT/GST and International Trade

This recorded webinar is an excerpt from a live session, held on 26 January 2023, where the OECD expert Dimitra Koulouri discussed the recommended policy framework for the VAT/GST treatment of international trade.

[EN](#)



# 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 in taxation - OECD](#)

## E-learning modules

### **Enterprise Risk Management: The Essentials**

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.

[EN/FR/ES](#)

Pg 45

### **Responses to COVID-19: Business Continuity Considerations**

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

[EN/ES](#)

Pg 46

### **Responses to COVID-19: Recovery Period Planning**

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

[EN](#)

Pg 47

### **Digital Transformation Maturity Model (DTMM)**

This module 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.

[EN](#)

Pg 48

# Tax Administration

## Enterprise Risk Management: The Essentials

Enterprise Risk Management (ERM) provides organisations with a reliable approach for identifying, assessing and managing the risks that could materialise in an organisation. A traditional risk management approach identifies and assesses risks for each particular business unit or process; tends to look at risks on a one-by-one basis; and defines risk only in terms of the probability of financial losses. ERM, in contrast, provides a holistic approach, encouraging a multi-dimensional assessment that allows organisations to understand how individual risks relate to one another and how they align to the goals and priorities of the organisation.

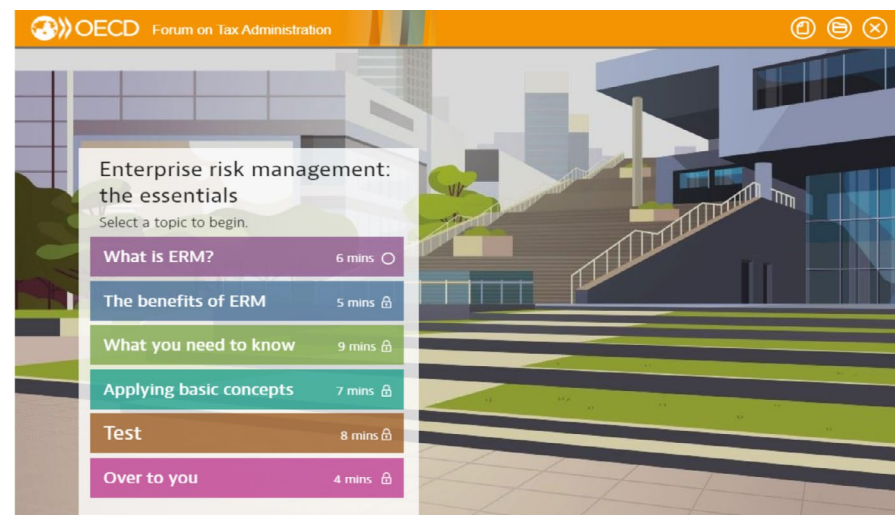
This course provides an overview of ERM and how it is different from traditional risk management and identifies the essential elements that must be put in place for a successful ERM programme.

This e-module is available in:

English ▶

French ▶

Spanish ▶



Certificate provided upon completion



[Contact](#)



40 Minutes



Interactive module

# Tax Administration

## Responses to COVID-19: Business Continuity Considerations

This module provides an overview of business continuity measures that tax administrations could consider in the context of the COVID-19 pandemic. This module will assist tax administrations in their own consideration of possible domestic measures.

This e-module is available in:

TACKLING CORONAVIRUS (COVID-19)  
CONTRIBUTING TO A GLOBAL EFFORT

TAX ADMINISTRATION  
RESPONSES TO  
COVID-19

Business Continuity  
Considerations

START >



No certificate provided upon completion



[Contact](#)



45 Minutes



Interactive module

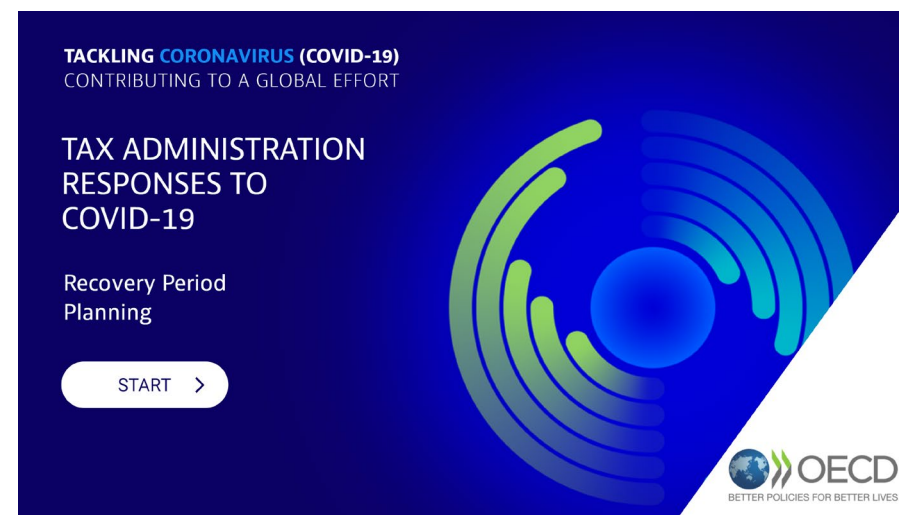
# Tax Administration

## Responses to COVID-19: Recovery Period Planning

This module provides an overview of recovery period planning issues that administrations could consider in the COVID-19 context. This module will assist tax administrations in their own consideration of possible domestic measures.

This e-module is available in:

English ▶



TACKLING CORONAVIRUS (COVID-19)  
CONTRIBUTING TO A GLOBAL EFFORT

TAX ADMINISTRATION  
RESPONSES TO  
COVID-19

Recovery Period  
Planning

START >

OECD  
BETTER POLICIES FOR BETTER LIVES



No certificate provided  
upon completion



[Contact](#)



40 Minutes



Interactive module

# Tax Administration

## Digital Transformation Maturity Model (DTMM)

The Digital Transformation Maturity Model is a diagnostic tool that allows a tax administration to assess their current level of maturity with regard to digitalisation and digital transformation.

The e-learning module on the Digital Transformation Maturity Model is based on the FTA's publication *Tax Administration 3.0*, which covers the digital transformation changes Administrations can make in the way they operate, responding to the changes in how taxpayers interact and conduct business with each other. In particular, this digital transformation is centered around the increasing migration of taxation processes into taxpayers' natural systems, i.e. the systems they use in their daily lives and/or businesses.

The Digital Transformation Maturity Model allows administrations to compare their own maturity in the different aspects of digital transformation to that of their peers.

This e-module is available in:



Certificate provided upon completion



[Contact](#)



40 Minutes



Interactive module





## Recorded webinars



### **Digitalisation of Tax Administrations**

This recorded webinar is an excerpt from a live session held on March 15, 2023, during which the OECD expert, Vegard Holmedahl, discussed the digitalization of tax administration within the context of international taxation.

[EN](#)



# Tax Administration

## 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 18-course 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.

The curriculum includes:

Part A. Institutional governance · Compliance risk management · Organization · Strategic management · IT and data management · Reform management (I and II) · Human resource management · Performance management · Enterprise risk management

Part B. Introduction to tax administration · Taxpayer registration · Taxpayer services · Filing of declarations · Payment and debt collection · Audit and other verification methods · Dispute resolution · Revenue management.



Certificate provided upon completion



[Contact](#)



Depends on the module



Interactive modules

This e-module is available in:

# Tax Inspectors Without Borders (TIWB)

Tax Inspectors Without Borders (TIWB) is a joint Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) initiative 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 modules

### TIWB Expert E-learning Module:

The TIWB E-learning Module prepares experts before programme deployment by providing guidance and best practices. The module highlights the programme implementation phases, challenges and risks.

EN

Pg 52

# Tax Inspectors Without Borders

## TIWB Expert e-learning module

The Tax Inspectors Without Borders (TIWB) e-learning is an interactive module which prepares TIWB experts prior to programme deployment with insights on optimising support to local audit teams when delivering onsite or virtual missions. After completing the e-learning module, TIWB experts are informed about standard operational procedures and processes to ensure missions are conducted effectively and efficiently. It includes insights into common challenges faced by experts during TIWB programme implementation, as well as best practices to tackle them. The module is accessible via the Knowledge Sharing Platform for Tax Administrations (KSPTA).

This e-module is available in:



No certificate provided upon completion



[Contact](#)



45 Minutes



Interactive module

# 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 Tax Crime, please visit our webpage: [OECD's live training in taxation - OECD](#)



## Recorded webinars



### Leveraging Carbon Pricing for Sustainable Development

In this recorded webinar, 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/RU](#)

# Contact



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CTP.GlobalRelations@OECD.org

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@OECDtax



## Learning tools

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<https://www.oecd.org/tax/tax-global/self-paced-training.htm>



## Live Workshops

### Calendar of events:

<https://www.oecd.org/ctp/tax-global/global-relations-calendar-of-events.htm>

**GLOBAL RELATIONS  
PROGRAMME ON TAXATION**

