



ADB's Capacity Support on Tax for Asia- Pacific Countries

Presentation by:

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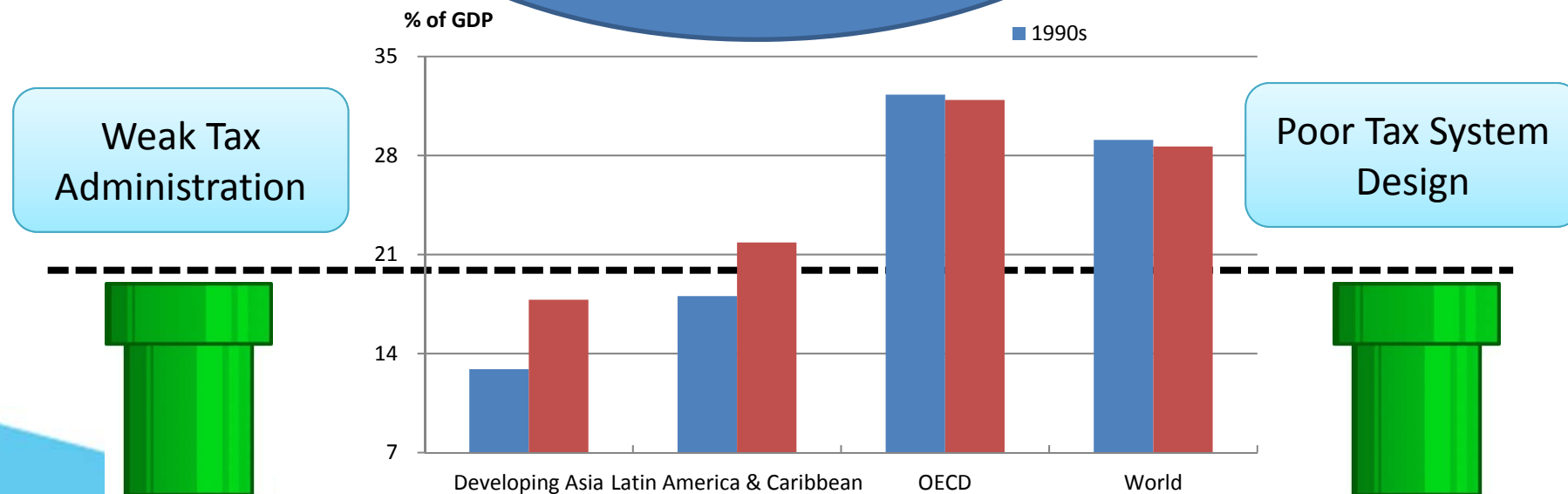
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Global Tax Agendas and ADB operations



ADB support (Loans, Grants, Technical Assistance (incl. Knowledge sharing))

Recent Development:

ADB's Capacity Support on Tax for Asia-Pacific Countries

- Support to strengthen domestic resource mobilization (DRM)
 - Joined the Addis Tax Initiative as a supporting organization
 - Regional Technical Assistance: Strengthening Tax Policy and Administration Capacity to Mobilize Domestic Resources
 - Established Domestic Resource Mobilization Trust Fund (DRMTF)
- Support to enhance transparency and exchange of information (EOI) for tax purposes
 - Anticorruption Policy: Enhancing the Role of the Asian Development Bank in Relation to Tax Integrity
 - Regional Technical Assistance: Enhancing transparency and exchange of information (EOI) for tax purposes
 - Proposed Knowledge and Support Technical Assistance on Enhancing Tax Transparency of ADB Developing Member Countries

Technical Assistance Projects

Country programs 2013-2017

Tax Policy:

- Strengthening Tax and Fiscal Policy Capacity for Inclusive Growth Resource, Philippines, launched in 2016 (JFPR)
- Reforming the System of Personal Income Tax and Social Security Contributions, People's Republic of China, launched in 2017

Tax Administration Modernization:

- Enhancing Tax Administration Capacity, Maldives, launched in 2013 (JFPR)
- Tax Revenue Administration Modernization and Policy Improvement in Local Governments, Indonesia, launched in 2015 (Switzerland)

ICT for Tax Administration

- Transparency and Efficiency in Public Financial Management, Mongolia, launched in 2014 (JFPR), 2017

Human Resource Management and Capacity Development

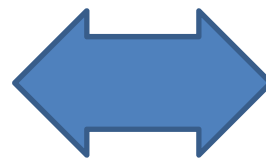
- Supporting Capacity Development for the Bureau of Internal Revenue, Philippines, launched in 2013 (JFPR)

Cooperation among stakeholders in the region

Recommendation 2a: IOs involved at the country level should facilitate explicit collaboration among providers and other stakeholders as a central part of the pilot MTRSs and, more broadly, facilitate the development of in-country coordination, by both donor groups and developing coordinating country counterparts.

*Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries,
Prepared for Submission to G20 Finance Ministers, July 2016, IMF, OECD, UN, WBG*

Pre-empt risks of:
duplication, gaps and
misalignment of support



Ensure:
Maximum
Effectiveness

Capacity development needs in the Asia-Pacific region

Capacity development need are assessed through: specific requests from countries, country assessments, bi-lateral meetings and a survey conducted over the last few months.

Survey results (30 countries) –

Areas of general high concern:

- Tax reform generally
- International tax issues
- Tax treaties
- Business process improvement
- Risk profiling for audit
- Audit procedures
- Dispute resolution
- ICT for tax administration
- Training
- Human resources
- Internal controls

Examples of specific concerns:

Pacific region:

- Staff skilling/procedures
- Introduce new taxes (IT, VAT)

South Asia:

- Anti-money laundering
- Taxpayer service

Central/West Asia:

- Funding to attend workshops
- Tax policy analysis

South East Asia:

- Process improvement
- Tax policy analysis

Questions? or Expression of Interest

Please contact:

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*for Proposed Knowledge and Support Technical Assistance on Enhancing Tax
Transparency of ADB Developing Member Countries*

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