

Global Tax Advisers' Platform

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GTAP: 2019 Convention

On 3 October 2019, the Global Tax Advisers' Platform (GTAP) members convened in Turin. Outcome of the meeting was the Turin-Busan Declaration, setting four key priorities for the fair and efficient operation of national and international tax systems.

GTAP was formed in 2013 by CFE Tax Advisers Europe ("CFE"), Asia-Oceania Tax Consultants' Association ("AOTCA") and the West African Union of Tax Institutes ("WAUTI"). Aim is to promote close cooperation of tax advisers around the globe. In fact, the three founding members represent an important number of tax advisers in Europe, Asia and Africa (more than 600.000 tax advisers).

Tax advisers' single voice through GTAP claims a stronger impact to the shaping of taxation worldwide. It is hence important that the business world keeps pace with tax advisers' initiatives and seeks to interact therewith. Fair taxation and effective tax advice are indeed, primarily, to the interest of the business world and of taxpayers. multinational, even if only in terms of taxable transactions. Accordingly, tax legislators have enhanced their cooperation in the context of international organizations and bodies, like the Forum on Harmful Tax Practices (FHTP) under the aegis of the OECD. In the same vein, enforcement through tax authorities is necessarily touching upon various jurisdictions, demanding that tax authorities work together. Indeed, tax authorities are continuously developing their network and exchange of information means, e.g. in the Forum on Tax Administration (FTA).

Under these circumstances, tax advisers took action to strengthen their own links. It was considered that tax advice is no more limited by jurisdictional borders. Effective tax advice is consistent at worldwide scale. In addition, national tax systems are developing in a

Common direction, driven by the globalization of the economy and the digitalization of transactions. As a result, tax advisers worldwide share the same question-marks.

The Context

The context within which GTAP has been established is highly demanding and fast-paced. Tax legislators engages in heated discussions over the effective taxation of digital economy and a potential minimum effective taxation. New tools are constantly being elaborated to combat tax avoidance: tax advisers are asked to disclose their advice and businesses to provide detailed information on their business activity. In such context, it was considered crucial to establish a body that keeps an eye on the tax-relevant developments worldwide and voices the interests of the "other side", i.e. the taxpayer and the tax adviser. This is GTAP's mission.

The Turin-Busan Declaration

The Declaration signed in Turin this October sets four priorities in global tax policy:

1. Tax for Growth;
2. Sustainable Tax Policies;
3. Tax and Digitalisation;
4. Taxpayers' Rights and Certainty in a Fast-Paced World.

These priorities are for the short-term future.

They might sound self-evident. Yet, a lot of work would be needed before they become tax reality, given. Growth and sustainability are often neglected to give priority to short-term policies oriented towards, often aggressive, tax revenue collection and compensation of tax avoidance losses from compliant taxpayers.

1 GTAP, https://taxadviserseurope.org/about-us_gtap/

2 Inclusive Framework on BEPS: Action 5, *Harmful Tax Practices - 2018 Progress Report on Preferential Regimes*, <https://www.oecd.org/tax/beps/harmful-tax-practices-2018-progress-report-on-preferential-regimes-9789264311480-en.htm>

3 About the Forum on Tax Administration: <https://www.oecd.org/tax/forum-on-tax-administration/about/>

In the area of digital taxation, there might be wide consent as to the need to find a solution to tax the digital economy; yet the debate is going on already for years without a conclusion. Equally, amidst debates on how best to form taxation in the future, the implementation of new obligations for taxpayers, the increased enforcement activity, certainty and taxpayers' rights risk to be undermined.



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4 OECD/G20, Inclusive Framework on BEPS, *Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalization of the Economy* (May 2019), <https://www.oecd.org/tax/beps/programme-of-work-to-develop-a-consensus-solution-to-the-tax-challenges-arising-from-the-digitalisation-of-the-economy.pdf>

5 OECD, BEPS Action 12: Mandatory Disclosure Rules, <https://www.oecd.org/tax/beps/beps-actions/action12/>

6 OECD, BEPS Action 13: Country-by-country reporting, <https://www.oecd.org/tax/beps/beps-actions/action13/>

7 GTAP, *Towards fairer and more efficient tax systems: the GTAP founders sign the Torino-Busan Declaration*, <https://taxadviserseurope.org/blog/towards-fairer-and-more-efficient-tax-systems-the-gtap-founders-sign-the-torino-busan-declaration/>