KSP~TA~
Stakeholder
Workshop

Record of Discussion

5-7 April 2017

Context

Strengthening capacity in tax administration is a critical element of the way forward for both the international tax and the development agendas. Given the broad international consensus around the issues, demands for assistance and expertise are outpacing supply. Recognizing the potential for technology to bridge gaps and extend the reach of support, the Canada Revenue Agency (CRA) has developed, and is operating, a prototype global online Knowledge Sharing Platform for Tax Administrations (KSPTA). Premised on the concept of 'hubs', the KSPTA enables organizations to develop a unique and autonomous presence to share information and tools, and to connect tax officials with experts — on all aspects of tax administration. The KSPTA has been endorsed by the global tax administration community, with over 1,100 officials from some 121 developing and emerging economies are already using it.

It is in this context that the CRA hosted the first KSPTA stakeholder meeting in Ottawa on 5-7 April 2017. The workshop brought together around 30 delegates from a number of FTA member countries as well as international and regional tax organizations (see Annex A for a full participant list). The purpose of this workshop was to engage stakeholders on a dialogue around KSPTA governance, functionalities and design, and content, as to ensure that the tool evolves in a way that meets the needs of tax administrations and organizations. Building on the experience of early adopters – the OECD Global Relations Programme (GRP), the Inter-American Center of Tax Administrations (CIAT), the Commonwealth Association of Tax Administrators (CATA), the International Tax Compact (ITC) and Canada – the workshop came at an important time as the KSPTA transitions from a prototype to its end-state solution.

Governance

Although developed and currently operated by Canada, the view that the KSPTA is a collective resource whose full potential can only be realized if it is managed in a collective manner was widely welcomed. To this end, participants endorsed a governance structure that will ensure the tool is managed in a global and inclusive way. The governance structure was agreed to comprise of the following:

- A Steering Group (SG) of senior officials that will provide strategic oversight and direction for the KSPTA, having as main responsibilities: supporting development; promoting use; curating content; and monitoring performance and impact. In advance of the establishment of a permanent Steering Group, a transitional SG will be convened to set some early priorities and further consider matters related to the role, make-up and mechanics of SG operations. **Italy**, **Japan**, **USA**, and the **UK**, along with the **OECD-GRP** and **CIAT** have signaled their interest in joining Canada in this effort. Canada is reaching out to others to join (e.g. representetives from the Platform for Collaboration on Tax and recipient countries), giving consideration to the timing of a first meeting of the transitional SG.

- A Hub Administrator Network (HAN), comprised of all individuals who are responsible for their organization's KSPTA presence (hub), that will contribute to the well-functioning of the KSPTA as well as its promotion and use. As an interim measure, the HAN will include those that may not yet have on-boarded allowing the **full complement of workshop participants** to participate in the HAN. Task teams will be convened as needed to advance key projects or activities, with the first work streams commencing in spring/summer 2017.
- The KSPTA Administrator (**Canada**), which has an operation and maintenance role, and will also provide secretariat support and facilitate communications and working arrangements between the HAN and the Steering Group. Canada has committed to a five-year development and launch period (starting in 2016).

Participants also reconfirmed the founding principle of the KSPTA: that it is a tool for tax administrations and tax organizations, and that this would remain the premise upon which KSPTA policies regarding terms of use, roles and responsibilities, and access control, would be based. At the same time, there was agreement that options for broadening access merit exploration, for instance, through the future development of 'public' spaces where designated content or functionalities could be accessed by those that are part of the wider community (e.g., academics). Canada, in consultation with the **HAN**, will consider the technical aspects of implementation as part of the end-state solution requirements definition process. Relevant policy documents will also be revised as required.

Finally, it was agreed that a HAN task team would be established to consider a communications approach and tools to promote the KSP$_{TA}$ and assist with the onboarding process. **Italy** indicated interest in assisting Canada with this effort. Canada will also further advance work on a KSPTA measurement framework, for sharing with the transitional SG at such time as is appropriate.

Italy and the **UK** also committed to launch hubs on the KSPTA.

Functionalities and Design

Participants agreed that main features of the KSPTA – the library, the communities of practice, and the event management component – provide the right suite of functionality to optimize the use of the platform. That said, future capacity for eLearning was identified as an area needing further exploration, and so will be considered by a HAN task team on a priority basis. **Italy**, **CATA** (in collaboration with the **UK**) and the **OECD-GRP** have agreed to join Canada on these discussions. More broadly, the HAN will provide a forum for the vetting and testing of any additional features that are identified as needed or desired.

Moreover, the notion that the information architecture of the KSPTA need to reflect the key elements of a modern and effective tax administration was widely supported, with participants acknowledging the importance of aligning the lexigraphy by which content is stored, accessed and presented with that of other established tools and mechanisms (e.g., TADAT, ISORA). To this end, a HAN task team will be established to refine the platform's information architecture and give further consideration to related

aspects of interface design and content presentation. **Ireland** and **Italy** have signaled their interest in assisting Canada with this work.

Participants also agreed that the KSPTA should provide a space for practitioners to convene on matters relating to the mechanics of capacity building delivery. As a starting point, the Forum on Tax Administration (FTA) Capacity Building Network (CBN) will consider how it can leverage the KSPTA for its 'catalogue of activities.' Currently in development under Norway's leadership, this catalogue will track the assistance efforts of CBN members as a means to better identify gaps or overlap in support, and where desirable/feasible, facilitate the coordination of support. **Norway** and **Canada** will work closely to identify relevant technical requirements.

Content

Participants discussed the importance aligning content curation efforts with identified capacity building needs, and providing that content in a way that is accessible and relevant to intended users. In this context, there was broad agreement that the SG (once established) will need to connect to the work of others to anchor the identification of priority content. Further, and notwithstanding the principle of autonomy over content, the notion that there may be instances where the collaborative development of (new) content would be beneficial and efficient.

Noting the efforts of the regional tax organizations, which have begun and will continue to migrate their capacity-building related content to the KSP TA, and the OECD-GRP, which now delivers their programme through this tool, and the FTA's decision to embed the KSP TA as a core delivery tool for its future work, participants agreed to develop and test some content options in a few thematic areas (as a precursor to a more deliberate dialogue on content priorities through the SG). Specifically, these are:

- Human resources and management:
  - o **CATA** and **UK** will jointly pilot the delivery of existing leadership courses through the KSPTA (pilot now underway). The **UK** will also examine opportunities to populate complementary content on its hub.
  - o Canada will explore options to partner with regional tax organizations and others to provide some leadership support/tools through the KSPTA.
- Information technology:
  - o Canada indicated it would engage the Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales (**CREDAF**) to explore the potential to migrate guidance on systems implementation.
- Governance and integrity:
  - o **CIAT** noted that it intends to leverage the KSP to advance the work of its Permanent Committee on Ethics.
- Collections enforcement:

- The opportunity to partner with the FTA Tax Debt Management Network (TDMN), which has a repository of best practices, was noted (with Canada presently working with **Belgium** to migrate content).
    - The **UK** will also examine opportunities to populate complementary content on its hub.
- Compliance verification and audit:
    - Canada noted that guidance on the use of country-by-country (CbC) data, currently being developed by the FTA Large Business and International Programme, will be made available on the KSP TA once finalized.
    - The **OECD-GRP** noted its ongoing work to develop training materials to support Base erosion and profit shifting (BEPS) implementation.
- Dispute resolution:
    - The **US** agreed to explore how the KSPTA could be leveraged to support the work of the FTA Mutual Agreement Procedure (MAP) Forum, which it sponsors.

Summary

Overall, the level of participation/representation and substance of the discussions at the workshop were clear indicators of the need and value of this first meeting. There was broad agreement among participants with, and commitment to participate in, next steps. Canada will work with the KSPTA stakeholder community to maintain the momentum established at the workshop, and to deliver meaningful and substantive outcomes in the coming months.

Annex A

Participating international and regional tax organizations:

Organization	Name	Title	Email
Commonwealth Association of Tax Administrators (CATA)	Mr. Duncan Onduru	Executive Director	d.onduru@commonwealth.int
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Organization for Economic Co-operation and Development (OECD) - Forum on Tax Administration (FTA)	Mr. Peter Green	Head, FTA Secretariat	Peter.GREEN@oecd.org
OECD - Global Relations Programme (GRP)	Mr. Ubaldo Gonzalez	Senior Advisor, Manager of GRP	ubaldo.gonzalez@oecd.org
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