

Enhancing Tax Transparency in Asia and the Pacific

ADB

TYPES OF SUPPORT PROVIDED

EXCHANGE OF INFORMATION (EOI) STANDARDS

- Guidance on questionnaires for Exchange of Information on Request (EOIR) peer reviews and the multilateral Convention on Mutual Administrative Assistance in Tax Matters
- Support in Automatic Exchange of Information (AEOI) confidentiality and data safeguards questionnaires
- Conducting EOI mock on-site visits
- Review and drafting of EOI legislation and manuals
- Practical training on the effective use of EOI
- Assistance in implementing Information Security Management (ISM) arrangements

BASE EROSION AND PROFIT SHIFTING (BEPS)

- Assistance and training on tax treaty policy and improving tax treaty model to counter BEPS
- Technical advice and training on preferential tax regimes and exchange of tax rulings
- Assistance and training on Mutual Agreement Procedure (MAP) legislation and processes
- Training on transfer pricing and assistance in improving the legal and administrative framework for transfer pricing
- Technical advice and training on “country-by-country” reporting
- Training on taxation of the digital economy and assistance in implementing the Two-Pillar Solution

IMPORTANCE OF TAX TRANSPARENCY

Tax evasion and base erosion and profit shifting increase the potential for corruption, money laundering, and financing of terrorism; distort competition; reduce government revenue; and undermine trust in the tax system.*

When governments participate in implementing international tax standards, they boost their tax revenues, which help support sustainable development.

Compliance with international tax integrity standards is assessed through peer reviews, the results of which are published in peer review reports. Ratings that are less than satisfactory can lead to tax and reputational risks.

International financial institutions such as ADB could withhold investments and refuse to finance transactions where tax integrity standards are not satisfactorily implemented.

* **Tax evasion** is an illegal arrangement where liability to tax is hidden or ignored. **Base erosion and profit shifting** is a tax planning strategy used by multinational enterprises to exploit gaps and mismatches in tax rules to avoid paying tax.

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**to know more about
ADB's tax transparency initiatives**

Partner Organizations:

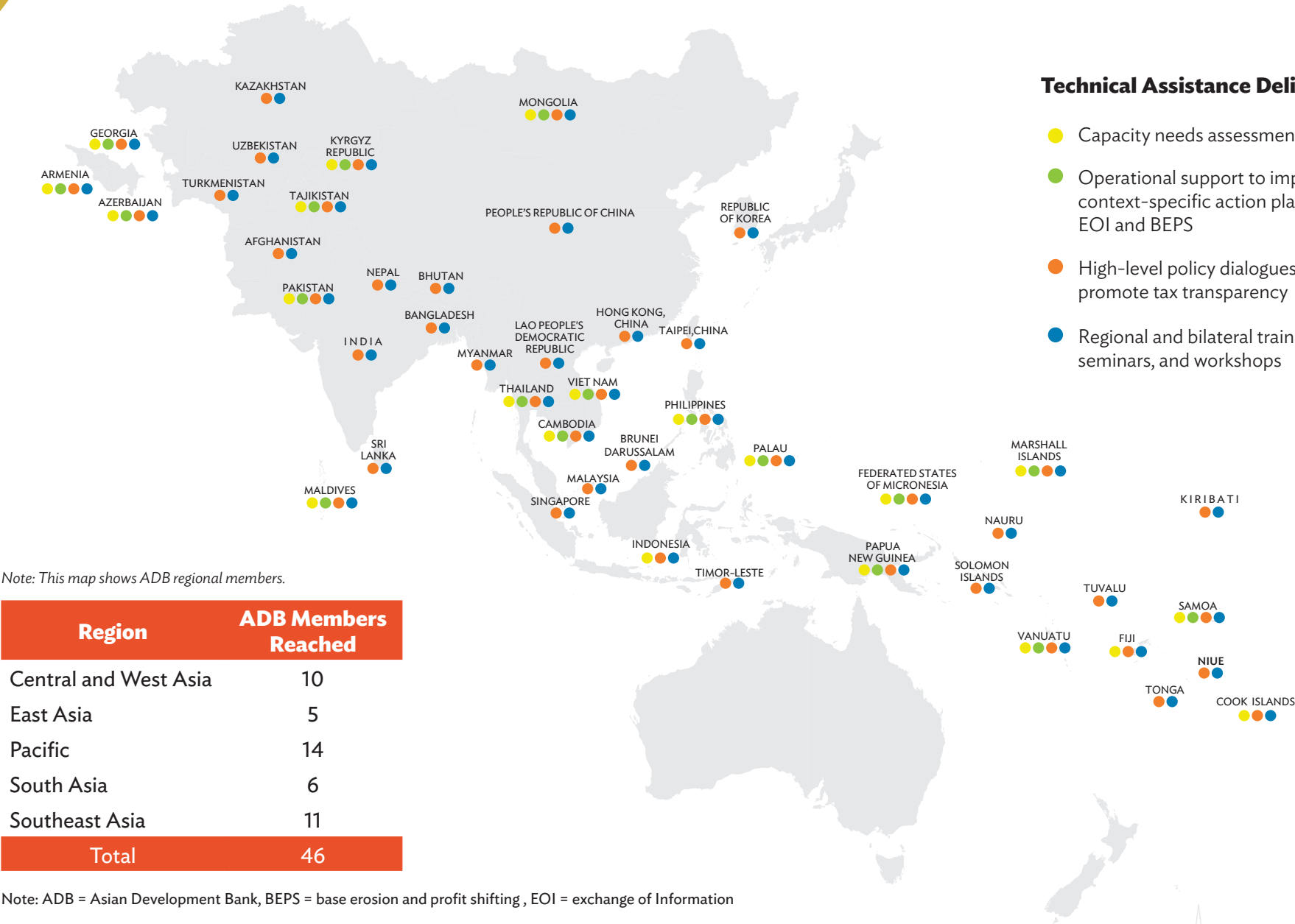
- Global Forum on Transparency and Exchange of Information for Tax Purposes
- Organisation for Economic Co-operations and Development (OECD)



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PSN ARM230059-2 pubsmarketing@adb.org

ADB REGIONAL TECHNICAL ASSISTANCE PROJECTS 9433
as of 31 December 2022



Technical Assistance Delivered:

- Capacity needs assessment
- Operational support to implement context-specific action plans on EOI and BEPS
- High-level policy dialogues to promote tax transparency
- Regional and bilateral training, seminars, and workshops

HOW ADB IS HELPING FIGHT
TAX EVASION AND BEPS

Through a knowledge and support regional technical assistance project (RETA 9433), ADB is enhancing the capacity of its members:

- Meet internationally agreed standards on tax transparency
- Counter tax evasion
- Protect themselves against aggressive forms of tax planning.

ADB RETA 9433 ACTIVITIES
(2018–2019)

- Consultations with 21 developing member economies to help establish legal and institutional systems that meet transparency standards (25 action plans; 3 ongoing)
- Bilateral meetings with 30 developing member economies to identify their capacity development needs and priorities
- Regional and bilateral events for 46 developing member economies and 9,970 officials

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ADB placed on hold its assistance in Myanmar effective 1 February 2021.
[ADB Statement on New Developments in Myanmar](#) | Asian Development Bank (published on 10 March 2021). Manila.
ADB placed on hold its assistance in Afghanistan effective 15 August 2021.
[ADB Statement on Afghanistan](#) | Asian Development Bank (published on 10 November 2021). Manila.

