



# ATI Webinar

## Presentation of the BEPS Assessment Tool

02 June 2022 | 15:00h – 16:30h (CEST) | English

The ATI Consultative Group 3 is delighted to invite you to join the webinar on the BEPS Assessment Tool.

### Objectives

Combating (aggressive) tax planning measures by multinational corporations has been a top priority on the international tax policy agenda. Oftentimes this has been coined as base erosion and profit shifting (hereafter, BEPS), which refers to international tax planning strategies that use gaps and mismatches in tax rules to artificially shift profits to low or no-tax jurisdictions, where there is little or no economic activity, resulting in tax avoidance. According to the OECD, BEPS practices result in states losing \$100-240 billion in revenue annually, which is equivalent to an estimated 4-10% of the global corporate income tax<sup>1</sup>. BEPS schemes of multinational corporations (MNCs) are problematic, as governments lose necessary funds which are needed to finance health care, education, and infrastructure.

For this reason, member countries of the OECD and the Group of Twenty (G20) as well as emerging and developing countries have joined forces in the BEPS project to strengthen international tax standards, set rules for international tax competition and better interlink their respective tax law systems<sup>2</sup>. On 5 October 2015, the OECD published the BEPS recommendations, a package of 15 Action Items to tackle BEPS. As of today, 141 countries and jurisdictions have committed themselves to implement the [OECD BEPS Action Plan](#). However, developing countries in particular face various challenges and have particular needs when implementing the BEPS recommendations.

To address and overcome these challenges and in order to support partner countries with the implementation of the BEPS measures, German Development Cooperation, implemented by GIZ's Sector Programme for Good Financial Governance (GFG), has developed with support from IBFD a BEPS assessment tool (B.A.T.) tailored to the needs of developing countries. The standardised tool was successfully piloted in Zambia with the support of the GFG Programme Zambia and financed by German Development Cooperation.

The objective of this ATI webinar is to present the B.A.T. and its benefits to ATI members and the wider development community. For this purpose, the process and methodology of a B.A.T. assessment as well as the experience collected in Zambia will be presented.

<sup>1</sup> OECD (n.d.). Understanding tax avoidance.

<sup>2</sup> OECD (n.d.). What is BEPS? Mission and impact.

## Programme

15:00 – 15:05	<b>Welcome and introduction</b> <i>Coordinator of ATI Consultative Group 3</i>
15:05 – 15:35	<b>Presentation of the BEPS Assessment Tool</b> <i>Jan de Goede, Carlos Gutiérrez Puente (IBFD) / Sandra Stelzner (GIZ)</i>
15:35 – 16:05	<b>Presentation of the results of the BEPS Assessment Tool application in Zambia</b> <i>Joseph Nonde (Zambia Revenue Authority)</i>
16:05 – 16:30	<b>Open discussion and Q&amp;A</b> <i>Moderated by the Coordinator of ATI Consultative Group 3</i>

The live event will be held via the video conference tool “Microsoft (MS) Teams”. An invitation link will be provided to you by the Secretariat of the ATI. If you have not received a link, but are interested in participating, kindly contact [secretariat@taxcompact.net](mailto:secretariat@taxcompact.net).

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