



# Technical Assistance Report

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Project Number: 51320-001  
Knowledge and Support Technical Assistance (KSTA)  
December 2017

## Enhancing Tax Transparency of ADB Developing Member Countries

This document is being disclosed to the public in accordance with ADB's Public Communications Policy 2011.

Asian Development Bank

## ABBREVIATIONS

ADB	–	Asian Development Bank
AEOI	–	automatic exchange of information
BEPS	–	base erosion and profit shifting
DMC	–	developing member country
EOIR	–	exchange of information on request
MLI	–	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
OECD	–	Organisation for Economic Co-operation and Development
TA	–	technical assistance

### NOTE

In this report, "\$" refers to US dollars.

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## KNOWLEDGE AND SUPPORT TECHNICAL ASSISTANCE AT A GLANCE

<b>1. Basic Data</b>		<b>Project Number: 51320-001</b>	
<b>Project Name</b>	Enhancing Tax Transparency of ADB Developing Member Countries	<b>Department /Division</b>	OAI/AIOD
<b>Nature of Activity</b>	Capacity Development	<b>Executing Agency</b>	Asian Development Bank
<b>Modality</b>	Regular		
<b>Country</b>	REG		
<b>2. Sector</b>		<b>ADB Financing (\$ million)</b>	
✓ Public sector management	Subsector(s) Public administration		2.00
		<b>Total</b>	<b>2.00</b>
<b>3. Strategic Agenda</b>		<b>Climate Change Information</b>	
Inclusive economic growth (IEG)	Pillar 1: Economic opportunities, including jobs, created and expanded	Climate Change impact on the Project	Low
Regional integration (RCI)	Pillar 4: Other regional public goods		
<b>4. Drivers of Change</b>		<b>Gender Equity and Mainstreaming</b>	
Governance and capacity development (GCD)	Anticorruption	No gender elements (NGE)	✓
Knowledge solutions (KNS)	Institutional development		
Partnerships (PAR)	Public financial governance		
	Knowledge sharing activities		
	Implementation		
	International finance institutions (IFI)		
	Regional organizations		
<b>5. Poverty and SDG Targeting</b>		<b>Location Impact</b>	
Geographic Targeting	No	Regional	High
Household Targeting	No		
SDG Targeting	Yes		
SDG Goals	SDG16, SDG17		
<b>6. Risk Categorization</b>		Low	
<b>7. Safeguard Categorization</b> Safeguard Policy Statement does not apply			
<b>8. Financing</b>			
<b>Modality and Sources</b>		<b>Amount (\$ million)</b>	
<b>ADB</b>		<b>2.00</b>	
Knowledge and Support technical assistance: Technical Assistance Special Fund		2.00	
<b>Cofinancing</b>		<b>0.00</b>	
None		0.00	
<b>Counterpart</b>		<b>0.00</b>	
None		0.00	
<b>Total</b>		<b>2.00</b>	

## I. INTRODUCTION

1. The knowledge and support technical assistance (TA) will enhance the capacity of developing member countries (DMCs) of the Asian Development Bank (ADB) to (i) meet internationally agreed standards for tax transparency, (ii) counter tax evasion, and (iii) protect themselves against aggressive forms of tax planning known as base erosion and profit shifting (BEPS).<sup>1</sup> These three objectives are critical because a lack of transparency, tax evasion, and weaknesses in the international tax system (which facilitate BEPS), combine to deprive DMCs of essential tax revenue. The TA will support several tax-related activities benefiting specific DMCs (para. 14). In addition, it will support regional training to build the capacity of DMC tax administrations (para. 19).

2. In providing this TA, ADB will build upon past TA work<sup>2</sup> and the lessons from such work,<sup>3</sup> and will complement the future activities of the Domestic Resource Mobilization Trust Fund approved on 25 July 2017.<sup>4</sup> By promoting regional cooperation and assisting in building strong and well-developed tax administrations to improve tax compliance and increase revenue collection, this TA is consistent with the priorities of Strategy 2020.<sup>5</sup>

3. This TA will (i) uphold ADB's mandate under its Anticorruption Policy (1998, as amended to date) to support efficient, accountable, and transparent public administration; and (ii) respond to ADB's commitment to increase its support for tax integrity initiatives in its DMCs.<sup>6</sup> This TA is included in ADB's 2017 corporate priority TA program as a regional knowledge TA.<sup>7</sup>

## II. ISSUES

4. The TA will address the following development issues: (i) lack of tax transparency, (ii) tax evasion, and (iii) aggressive forms of tax planning. A lack of tax transparency in some countries' banking and regulatory environments permits the offshore concealment of income and assets, facilitating tax evasion. Tax evasion and BEPS are global concerns since they increase the potential for corruption, money laundering, and financing of terrorism; distort competition; reduce government revenue; and undermine trust in the tax system. However, the impact of tax evasion and BEPS in developing countries is particularly acute since they deprive governments of resources that could otherwise support sustainable development.

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<sup>1</sup> BEPS occurs when multinational corporations exploit gaps and mismatches in tax rules or shift profits to locations where there is little or no real activity but the taxes are low, resulting in little or no overall corporate tax being paid.

<sup>2</sup> Details of such TAs are set out in ADB. 2016. *Anticorruption Policy: Enhancing the Role of the Asian Development Bank in Relation to Tax Integrity*. Manila (Appendix 1).

<sup>3</sup> ADB. 2016. *Technical Assistance Completion Report: Enhancing Transparency and Exchange of Information for Tax Purposes*. Manila.

<sup>4</sup> ADB (Sustainable Development and Climate Change Department). 2017. Establishment of the Domestic Resource Mobilization Trust Fund. Memorandum. 24 July (internal).

<sup>5</sup> ADB. 2008. *Strategy 2020: The Long-Term Strategic Framework of the Asian Development Bank, 2008–2020*. Manila. ADB. 2014. *Midterm Review of Strategy 2020: Meeting the Challenges of a Transforming Asia and Pacific*. Manila.

<sup>6</sup> ADB. 2016. *Anticorruption Policy: Enhancing the Role of the Asian Development Bank in Relation to Tax Integrity*. Manila (para. 12, para. 27(iii) and Appendix 2).

<sup>7</sup> ADB (Strategy and Policy Department). 2016. Core Technical Assistance Allocation for 2017. Memorandum. 13 December (internal). ADB (Strategy and Policy Department and Economic Research and Regional Cooperation Department). 2017. 2017 Corporate Priority TA Program—Summary of Decisions from the Heads of Departments Meeting. Memorandum. 22 November (internal). The TA first appeared in the business opportunities section of ADB's website on 21 November 2017.

5. **Promoting global tax transparency and countering tax evasion.** Many countries have agreed to fight cross-border tax evasion by joining the Global Forum on Transparency and Exchange of Information for Tax Purposes, which promotes the two international standards for exchange of tax information: (i) exchange of tax information on request (EOIR) and (ii) automatic exchange of information (AEOI). EOIR and AEOI are complementary international tax standards to improve the ability of tax authorities to detect tax evasion. Failing to meet these standards (which are assessed by the Global Forum through its peer review process) hampers global tax transparency and will result in a jurisdiction receiving an unsatisfactory rating from the Global Forum which may adversely impact its reputation.

6. **Key challenges faced by developing member countries in implementing EOIR.** As of September 2017, 22 DMCs were not members of the Global Forum, i.e., they had not committed to EOIR or to the Global Forum's peer review process and would not derive the benefits of increased global tax transparency. DMCs may be deterred from joining the Global Forum by concerns regarding their existing weak regulatory frameworks and a lack of resources and capacity.

7. As of November 2017, two DMC members of the Global Forum had not achieved a satisfactory rating for EOIR. DMCs that have achieved a satisfactory rating may face significant challenges in maintaining this rating when assessed under strengthened new criteria adopted by the Global Forum in 2016, including the requirement for beneficial ownership information to be available for EOIR purposes in respect of legal persons and legal arrangements.

8. **Key challenges faced by developing member countries in implementing AEOI.** AEOI has been or is being implemented by almost all Global Forum members in 2017 or 2018. As of October 2017, 30 DMCs had not committed to AEOI. Signing the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (which provides for administrative co-operation between states in the assessment and collection of taxes) creates the bilateral exchange relationships required to implement AEOI. As of November 2017, 29 DMCs had not signed the convention. Many DMCs currently lack the resources and capacity to implement the information technology infrastructure (including confidentiality safeguards) required by AEOI.

9. **Countering BEPS.** The Organisation for Economic Co-operation and Development (OECD) produced a plan to address BEPS and has invited countries to join the Inclusive Framework on BEPS, which develops standards on BEPS related issues and will monitor and support the implementation of BEPS measures. As of November 2017, over 107 countries had become members of the Inclusive Framework on BEPS and committed to the BEPS Action Plan.<sup>8</sup>

10. **Key challenges faced by developing member countries in countering BEPS.** As of November 2017, 29 DMCs had not joined the Inclusive Framework on BEPS. DMCs that have joined need to ensure that the priorities of developing countries for tackling BEPS are addressed when standards are developed for BEPS related issues. Many DMCs will require significant changes to their inadequate and inconsistent tax laws in order to implement BEPS measures.

11. In June 2017, over 70 jurisdictions signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI).<sup>9</sup> As of October 2017,

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<sup>8</sup> The BEPS Action Plan comprises actions to equip governments to address tax avoidance, and requires countries commit to certain minimum standards in specified areas, such as treaty abuse and harmful tax practices.

<sup>9</sup> OECD. Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. <http://www.oecd.org/tax/treaties/multilateral-instrument-BEPS-tax-treaty-information-brochure.pdf>

35 DMCs had not signed the MLI. DMCs that have signed the MLI will be unable to benefit from key measures to tackle BEPS (i.e. automatic exchange of country-by-country reports and tax rulings) unless they have in place the information technology infrastructure (including confidentiality safeguards) required by AEOI.

### III. THE TECHNICAL ASSISTANCE

#### A. Impact and Outcome

12. The TA is aligned with the following impact: capacity of developing countries to strengthen tax systems, reduce illicit financial flows, and combat tax evasion (a predicate offense for money laundering) and corruption increased.<sup>10</sup>

13. The TA will have the following outcome: global tax transparency increased and legal and institutional tax systems of DMCs to protect themselves against tax evasion and aggressive forms of tax planning strengthened.

14. The TA will, as required, assist DMCs identified as described in para. 22 to:

- (i) join the Global Forum and implement EOIR (for DMCs that are not yet members);
- (ii) prepare for, and successfully complete, the Global Forum's peer review process for EOIR by addressing identified gaps in DMCs' legal, tax and administrative infrastructure;
- (iii) commit to implement AEOI, become a signatory of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, and put in place the information technology infrastructure (including confidentiality safeguards) required to benefit from AEOI and key BEPS measures;
- (iv) prepare for, and successfully complete, the Global Forum's peer review process for AEOI (when implemented);
- (v) participate in the Inclusive Framework on BEPS, including becoming a signatory of the MLI; and prepare for, and successfully complete, the peer review process for the Inclusive Framework on BEPS (when implemented).<sup>11</sup>

15. The TA will also be used for regional high-level policy dialogue (para. 18) and in-country and regional conferences, seminars, and training, in conjunction with the Global Forum or other stakeholders (para. 19).

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<sup>10</sup> The Post-2015 Development Agenda is an ambitious global vision that seeks to tackle extreme poverty, curb climate change, and put the world on a more prosperous and sustainable path by 2030. It includes the following four key components: (i) The Declaration - a vision statement of what we want to achieve in the next development agenda; (ii) Goals and Targets – a new set of goals and targets to build on and succeed the MDGs; (iii) Financing and the Means of Implementation – the “how” of delivering the Post-2015 Development Agenda; and (iv) Monitoring and Review – defining a process to track progress on commitments made by all stakeholders. <http://www.unfoundation.org/what-we-do/working-with-the-un/post-2015-development-agenda/?referrer=https://www.google.com.ph/>

<sup>11</sup> During initial consultations with regional departments and countries, ADB identified Cambodia, Papua New Guinea, and Thailand as strong candidates for support under this TA. ADB expects countries that are scheduled to have a peer review for EOIR in the near future to seek assistance. Global Forum on Transparency and Exchange of Information for Tax Purposes. 2016–2020 Schedule of Reviews (September 2017). <http://www.oecd.org/tax/transparency/about-the-global-forum/publications/schedule-of-reviews.pdf>. ADB will raise awareness of this TA through close coordination with other stakeholders (para. 21).

## **B. Outputs, Methods, and Activities**

16. **Output 1: In-country consultation and country capacity needs assessment conducted.** At the start of TA implementation and continuing until June 2020 (as participating DMCs are identified), ADB will carry out in-country consultations, and help each participating DMC prepare a country-specific action plan which (i) identifies its capacity development needs; (ii) proposes concrete improvement measures; and (iii) sets out a detailed plan (including milestones and cost estimates where feasible) for the successful implementation of the identified improvement measures. The detailed action plan will include (a) key actions required to be undertaken and resources provided, by the participating DMC and (b) operational support to the participating DMC to be provided by the TA project team.

17. **Output 2: Operational support to address issues or deficiencies identified in the country capacity needs assessment for each participating developing member country provided.** Until approximately 6 months before end of the TA implementation period, ADB will provide substantive operational support for each participating DMC based on the action plan developed under output 1. The operational support may vary considerably, according to the identified issues or deficiencies. ADB will require its consultants to prepare progress reports for ongoing activities for each participating DMC based on its action plan.<sup>12</sup>

18. **Output 3: Regional high-level policy dialogue to raise awareness conducted and commitment to implement identified measures obtained.** The TA will support dialogues to raise awareness and obtain a commitment from each participating DMC to implement its action plan. ADB will engage with regional associations of tax administration bodies to promote further regional cooperation.

19. **Output 4: Skills development through training workshops, conferences, and seminars conducted in-country and regionally; and relevant manuals, handbooks and/or e-learning modules produced.** ADB will conduct training workshops, conferences, and seminars on international tax transparency and cooperation in conjunction with the Global Forum, regional tax administration associations and other stakeholders, with the aim of enhancing the capacity of each participating DMC to implement its action plan, and to ensure further regional cooperation. The TA will support the publication of relevant manuals, handbooks and, as appropriate, e-learning modules. The materials will be made available digitally, and will be printed on demand.

## **C. Cost and Financing**

20. The TA is estimated to cost \$2,000,000, which will be financed on a grant basis by ADB's Technical Assistance Special Fund (TASF-other sources). The key expenditure items are listed in Appendix 2.

## **D. Implementation Arrangements**

21. ADB's Office of Anticorruption and Integrity will administer and coordinate the TA adopting a "One ADB" approach. It will be supported by the public management specialist (taxation) from the Sustainable Development and Climate Change Department, and will work in close

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<sup>12</sup> In the event that a DMC's capacity development action plan includes financing requirements, the TA will assist the DMC to identify sources of financing.



cooperation with the regional departments, the Global Forum, other stakeholders<sup>13</sup> and the participating DMCs.<sup>14</sup>

22. The TA (which is available to assist all DMCs) will implement specific activities with the participating DMCs, i.e. DMCs that (i) have requested assistance in the areas identified in para. 14 above; (ii) are committed to achieving the objectives of this TA; and (iii) are selected by ADB following discussions with the DMCs and relevant stakeholders (para. 21). ADB is conducting ongoing informal consultations with several DMCs.

23. The nature of the support to be provided under this TA requires ADB to engage international consultants who are well versed in tax transparency, Global Forum peer reviews and BEPS related issues. Such expertise resides with a limited number of individuals, who will work with national tax experts. ADB's objective will be the timely and efficient conduct of the TA, to maximize value for its DMCs and to help achieve this, it will engage an international taxation specialist to manage the TA.<sup>15</sup>

#### Implementation Arrangements

Aspects	Arrangements		
Indicative implementation period	January 2018–January 2021. Capacity needs assessments and activities for participating DMCs (as they are identified); and conferences, seminars, and trainings will be ongoing during this period.		
Executing agency	ADB		
Implementing agencies	OAI, SDCC		
Consultants	To be selected and engaged by ADB		
	Individual consultants selection	54 person-months of international consultants	\$792,000
	Individual consultants selection	48 person-months of national consultants	\$168,000
Disbursement	The TA resources will be disbursed following ADB's <i>Technical Assistance Disbursement Handbook</i> (2010, as amended from time to time).		

ADB = Asian Development Bank, DMC = developing member country, OAI = Office of Anticorruption and Integrity, SDCC = Sustainable Development and Climate Change Department, TA = technical assistance.

Source: ADB

24. **Consulting services.** The consultants will be engaged by ADB in accordance with ADB's Procurement Policy (2017, as amended from time to time).<sup>16</sup>

#### IV. THE PRESIDENT'S DECISION

25. The President, acting under the authority delegated by the Board, has approved the provision of technical assistance not exceeding the equivalent of \$2,000,000 on a grant basis for Enhancing Tax Transparency of ADB Developing Member Countries, and hereby reports this action to the Board.

<sup>13</sup> Other stakeholders include the International Monetary Fund, the Pacific Financial Technical Assistance Centre, the Study Group on Asian Tax Administration and Research, the Pacific Islands Tax Administrators Association and the World Bank.

<sup>14</sup> ADB will ensure that each DMC government targeted for ADB assistance has no objection to the TA activities.

<sup>15</sup> Terms of Reference for Consultants (accessible from the list of linked documents in Appendix 3).

<sup>16</sup> Output-based or lump-sum contracts will be considered for consulting services.

## DESIGN AND MONITORING FRAMEWORK

### Impact the TA is Aligned with

Capacity of developing countries to strengthen tax systems, reduce illicit financial flows, and combat tax evasion (a predicate offense for money laundering) and corruption increased<sup>a</sup>

Results Chain	Performance Indicators <sup>b</sup> with Targets <sup>c</sup> and Baselines	Data Sources and Reporting	Risks
<p><b>Outcome</b></p> <p>Global tax transparency increased and legal and institutional tax systems of DMCs to protect themselves against tax evasion and aggressive forms of tax planning strengthened</p>	<p>a. Participating DMCs become members of the Global Forum on Transparency and Exchange of Information for Tax Purposes</p> <p>b. Participating DMCs obtain and/or maintain satisfactory rating from the Global Forum for EOIR (including in relation to beneficial ownership assessment criteria)</p> <p>c. Participating DMCs become signatories of Multilateral Convention on Mutual Administrative Assistance in Tax Matters</p> <p>d. Participating DMCs achieve favorable assessment of their information technology infrastructure (including confidentiality safeguards)</p> <p>e. Participating DMCs join the Inclusive Framework on BEPS</p> <p>f. Participating DMCs adopt and implement BEPS measures</p>	<p>a. Website data<sup>1</sup></p> <p>b. Website data<sup>2</sup></p> <p>c. Website data<sup>3</sup></p> <p>d. Consultant's report</p> <p>e. Website data<sup>4</sup></p> <p>f. Website data<sup>5</sup></p>	<p>Participating DMCs do not remain committed or are unable to dedicate the resources required to achieve the performance indicators applicable to the activities supported by this TA for such DMC</p>
<p><b>Outputs</b></p> <p>1. In-country consultation and country capacity</p>	<p>1a. From January 2018 to June 2020 (as participating DMCs are identified), in-country consultation and</p>	<p>1.a. Consultant's report</p>	<p>Insufficient data from the participating DMCs during the in-country consultation and</p>

<sup>1</sup> <http://www.oecd.org/tax/transparency/about-the-global-forum/members/>

<sup>2</sup> <http://www.oecd.org/tax/transparency/exchange-of-information-on-request/ratings/>

<sup>3</sup> <http://www.oecd.org/ctp/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm>

<sup>4</sup> <http://www.oecd.org/tax/beps/inclusive-framework-on-beps-composition.pdf>

<sup>5</sup> <http://www.oecd.org/tax/beps/beps-about.htm#monitoring>

Results Chain	Performance Indicators <sup>b</sup> with Targets <sup>c</sup> and Baselines	Data Sources and Reporting	Risks
<p>needs assessment conducted</p> <p>2. Operational support to address issues or deficiencies identified in the country capacity needs assessment for each participating DMC provided</p> <p>3. Regional high-level policy dialogue to raise awareness conducted and commitment to implement identified measures obtained</p> <p>4. Skills development through training workshops, conferences, and seminars conducted in-country and regionally; and relevant manuals, handbooks and/or e-learning modules produced</p>	<p>country development needs of participating DMCs completed</p> <p>2a. From January 2018 to June 2020, relevant operational support to participating DMCs provided</p> <p>3a. Beginning January 2018, at least one regional policy dialogue conducted and attended by participants from at least 10 DMCs</p> <p>4a. From January 2018 to January 2021, at least two in-country and regional training workshops, conferences, and seminars held; and relevant manuals, handbooks, and, as appropriate, e-learning modules (e.g., for information security management) for tax officials from participating DMCs produced</p>	<p>2.a. Consultant's report</p> <p>3.a. Consultant's report</p> <p>4.a. Workshop, conference, and seminar reports</p> <p>4.b. Publication of manuals and/or handbooks</p> <p>4.c. As appropriate, e-learning modules housed in ADB's learning management system or other equivalent platforms</p>	<p>capacity development needs assessment</p> <p>Participating DMCs do not remain committed, or are unable to dedicate the resources required, to implement the measures supported under the TA</p> <p>Unavailability of relevant people and/or frequent turnover of relevant people</p>

<p><b>Key Activities with Milestones<sup>d</sup></b></p> <p><b>1. In-country consultation and country capacity needs assessment conducted</b></p> <p>1.1 Commence coordination with potential participating DMCs that may be initially be supported by this TA, commence research on the current needs of such DMCs, and conduct in-country consultations with such DMCs (in close coordination with ADB's Sustainable Development and Climate Change Department, regional departments, and resident missions; and the Global Forum), before TA approval. After TA approval, continue these activities in relation to other potential participating DMCs.</p> <p>1.2 Commence recruitment of consultants by Q1 of 2018.</p> <p>1.3 Commence capacity development needs assessment of participating ADB DMCs beginning Q1 2018.</p> <p>1.4 Prepare report that will summarize these needs and include recommendations on how to address such needs, either as part of, or subsequent to, each capacity development needs assessment, beginning Q1 2018.</p> <p><b>2. Operational support to address issues or deficiencies identified in the country capacity needs assessment for each participating DMC provided</b></p> <p>2.1 Provide substantive operational support for the initial participating DMCs, beginning Q1 2018.</p> <p>2.2 Conduct a follow-up dialogue and assessment with each relevant DMC within a timescale to be agreed with each DMC in light of the nature of the TA activities.</p> <p>2.3 Recruit additional consultants, as needed, based on identified deficiencies and recommendations.</p> <p>2.4 Prepare progress report for ongoing activities for each participating DMC within a timescale to be determined in light of the timescale for the TA activities.</p> <p><b>3. Regional high-level policy dialogue to raise awareness conducted and commitment to implement identified measures obtained</b></p> <p>3.1 Host policy dialogue commencing in Q1 2018 in conjunction with the Global Forum, regional tax administration associations, and other stakeholders to promote further regional cooperation.</p> <p>3.2 Conduct follow-up meetings, as needed, to obtain DMCs' commitment to implement identified measures.</p> <p><b>4. Skills development through training workshops, conferences, and seminars conducted in-country and regionally; and relevant manuals, handbooks, and/or e-learning modules produced</b></p> <p>4.1 Host skills development and training courses on international tax transparency and cooperation, including a training course on EOIR and AEOI beginning Q1 2018 in conjunction with the Global Forum, regional tax administration associations, and other stakeholders to promote further regional cooperation</p> <p>4.2 Based on the issues identified from outputs 1, 2, and 3, identify additional conferences, seminars, and trainings in conjunction with the Global Forum.</p> <p>4.3 Conduct follow-up assessment and evaluate TA outputs by Q3 2020.</p> <p>4.4 Develop and publish manuals and/or handbooks beginning 2018 but no later than January 2021.</p> <p>4.5 Utilize any of these manuals or handbooks as the foundation for building e-learning modules that will be loaded, reviewed, tested, and launched in ADB's learning management system or other equivalent platforms no later than January 2021.</p>
<p><b>Inputs</b></p> <p>ADB: \$2,000,000</p>
<p><b>Assumptions for Partner Financing:</b> Not applicable</p>

ADB = Asian Development Bank, BEPS = base erosion and profit shifting, DMC = developing member country, OECD = Organisation for Economic Co-Operation and Development, Q = quarter, TA = technical assistance.

<sup>a</sup> Post-2015 Development Agenda. See footnote 10.

<sup>b</sup> Not all the performance indicators may be achieved since (depending on the support provided to the participating DMCs) some performance indicators may not be relevant.

<sup>c</sup> Numeric targets are not included since the objective of the TA is to respond to the varying needs of participating DMCs. This means that it must be flexible in its approach, and not tied to any specific allocation in order to achieve numeric targets. The lack of numeric targets will not impede ADB's ability to measure the results of the TA since the benchmarks for the relevant performance parameters are known.

<sup>d</sup> Start and completion dates have been added where feasible. However, since the TA will comprise a rolling program of assistance, the start and end date of certain activities will vary, for each participating DMC, and will largely be driven by factors such as the urgency of the DMC's needs and the nature of the assistance provided. For this reason, it is also not possible to ascertain, in advance, dates for interim milestones.

Source: ADB

**COST ESTIMATES AND FINANCING PLAN**  
(\$'000)

<b>Item</b>	<b>Amount</b>
<b>Asian Development Bank<sup>a</sup></b>	
1. Consultants	
a. Remuneration and per diem	
i. International consultants	792.0
ii. National consultants	168.0
b. Out-of-pocket expenditures	
i. International and local travel	425.4
ii. Reports and communications	54.6
2. Training workshops, conferences and seminars,	360.0
3. Contingencies	200.0
<b>Total</b>	<b>2,000.0</b>

Note: The technical assistance (TA) is estimated to cost \$2,000,000, of which contributions from the Asian Development Bank are presented in the table above.

<sup>a</sup> Financed by the Asian Development Bank's Technical Assistance Special Fund (TASF-other sources).

<sup>b</sup> Includes costs for resource persons and interpretation, in compliance with Asian Development Bank (Budget, Personnel, and Management Systems Department; and Strategy, Policy, and Review Department). 2013. Use of Bank Resources: Regional Technical Assistance and Technical Assistance vs. Internal Administrative Expenses Budget. Memorandum. 26 June (internal).

Source: ADB estimates

**LIST OF LINKED DOCUMENTS**

<http://www.adb.org/Documents/LinkedDocs/?id=51320-001-TARreport>

1. Terms of Reference for Consultants