



International Organizations Involved In International Tax – OECD



- Despite the fact that sovereign nation-states are largely responsible for creating the rules of the international tax system through domestic law and tax treaties, other international organisations play a significant role in international tax.
- The [OECD](#), the [International Monetary Fund](#) (IMF), the [United Nations](#) (UN), and the [World Bank Group](#) (WGB) are the four primary international organisations involved in international taxation.





United Nations



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- The Organization for Economic Cooperation and Development (OECD) is without a doubt the most powerful international tax organisation.
- Following World War I, the Organization for European Economic Co-operation (OEEC) was established as part of the Marshall Plan for Europe's rebuilding. When Canada and the United States (US) joined the European nations in the OEEC in 1961, it became the OECD.
- The OECD now has 38 members, the majority of which are affluent developed capital exporting countries.



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- The OECD works through the establishment of various committees, which then operate by consensus.
- The committee concerned with tax issues is the [Committee on Fiscal Affairs](#), which is composed of senior tax officials from member countries.
- The Committee's mandate is supported by the Administrative Secretariat, the Center for Tax Policy and Administration, which is composed of a large number of staff with expertise in all aspects of taxation.

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- The [Committee on Fiscal Affairs](#)' regular activity is carried out by multiple working groups made up of senior tax officials from member nations. The following are the current working groups and their areas of responsibility:
 - Working Party No. 1 - the OECD Model Treaty and related treaty issues
 - Working Party No. 2 - tax policy and statistics
 - Working Party No. 6 - multinational enterprises and transfer pricing
 - Working Party No. 9 - consumption taxes
 - Working Party No. 10 - exchange of information and tax compliance
 - Working Party No. 11 - aggressive international tax planning

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涉及国际税收的国际组织 – 经合组织

- 尽管主权国家在很大程度上负责通过国内法律和税收协定建立国际税收制度的规则，但其他国际组织在国际税收中也发挥着重要作用。
- 经合组织 [OECD]、国际货币基金组织 [IMF]、联合国 [UN] 和世界银行集团 [WBG] 是涉及国际税收的四个主要国际组织。
- 经合组织无疑是最具影响力的国际税收制定组织。作为重建欧洲的马歇尔计划的一部分，欧洲经济合作组织 [OEEC] 在第一次世界大战后成立。1961年，当加拿大和美国加入欧洲经济合作组织后，它改名为经合组织 [OECD]。
- 目前，经合组织由38个成员国组成，其中大多数是富裕的发达资本输出国。

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涉及国际税收的国际组织 – 经合组织



- 经合组织 [OECD] 的工作是通过成立各种委员会，而这些委员会随后以协商一致方式运作。
- 与税收问题有关的委员会是**财政事务委员会**，该委员会由成员国的高级税务官员组成。
- 委员会的任务，获得了行政秘书处 -- 税收政策和管理中心的支持，该中心由拥有大量具有税收各方面专业知识的工作人员组成。



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涉及国际税收的国际组织 – 经合组织




- **财政事务委员会**的常规工作是通过几个由成员国高级税务官员组成的工作小组进行的。目前的工作小组及其职责范围如下。
 - 第1号工作组 - 经合组织协定范本和相关问题
 - 第2号工作组 - 税收政策和统计
 - 第6号工作组 - 跨国企业和转让定价
 - 第9号工作组 - 消费税
 - 第10号工作组 - 信息交换和税收遵从
 - 第11号工作组 - 激进的国际税收计划



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 - check the information contained therein whether it's up-to-date, accurate and complete, and
 - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.

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