



Plenary Sessions 5 & 6

Shaping the Future of VAT/GST: Priorities and Opportunities

Conclusions and Next Steps

OECD technical assistance and capacity-building projects

28 January 2026

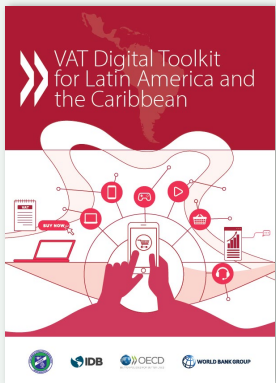
OECD Secretariat



Capacity building and technical assistance on VAT/GST and e-commerce are a key priority for the OECD

Regional [VAT Digital Toolkits](#): Key capacity building tools

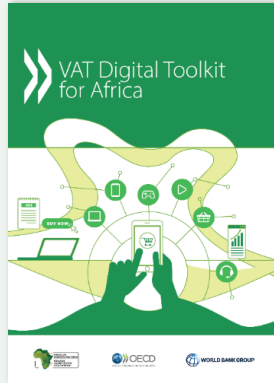
- Detailed manuals covering all aspects of a successful VAT strategy targeted at e-commerce, incl. VAT compliance risk management.
- Based on international VAT standards and best practices.
- Developed in collaboration with global and regional partners, with input from targeted jurisdictions through consultations.



20 economies consulted



40 economies consulted



40+ economies consulted

Bespoke Full TA

6

Ongoing programmes

Bespoke Targeted TA

~ 33

Jurisdictions assisted since 2020
Incl. 8 in 2025

Multilateral support

~180

Economies reached since 2020

~ 53

Multilateral workshops since 2020
Incl. 5 in 2025



Contact details for interested jurisdictions



Centre for Tax Policy and Administration

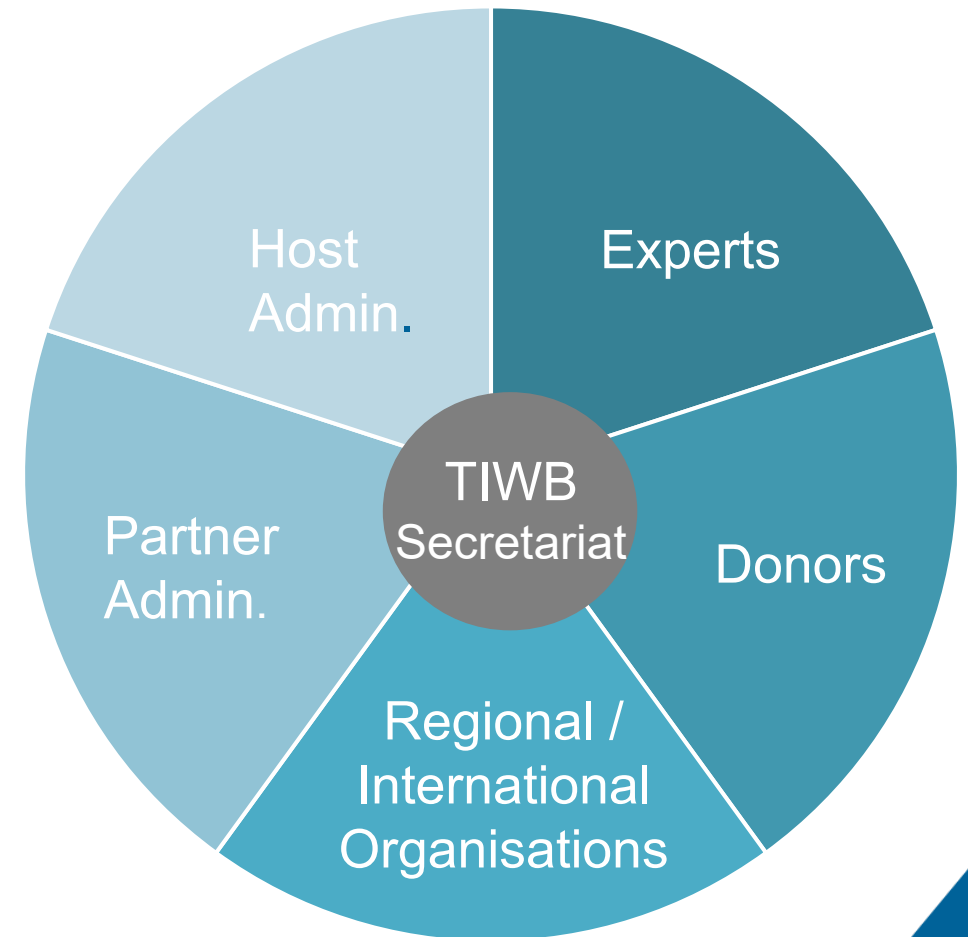
VAT Unit

CTPVAT@oecd.org



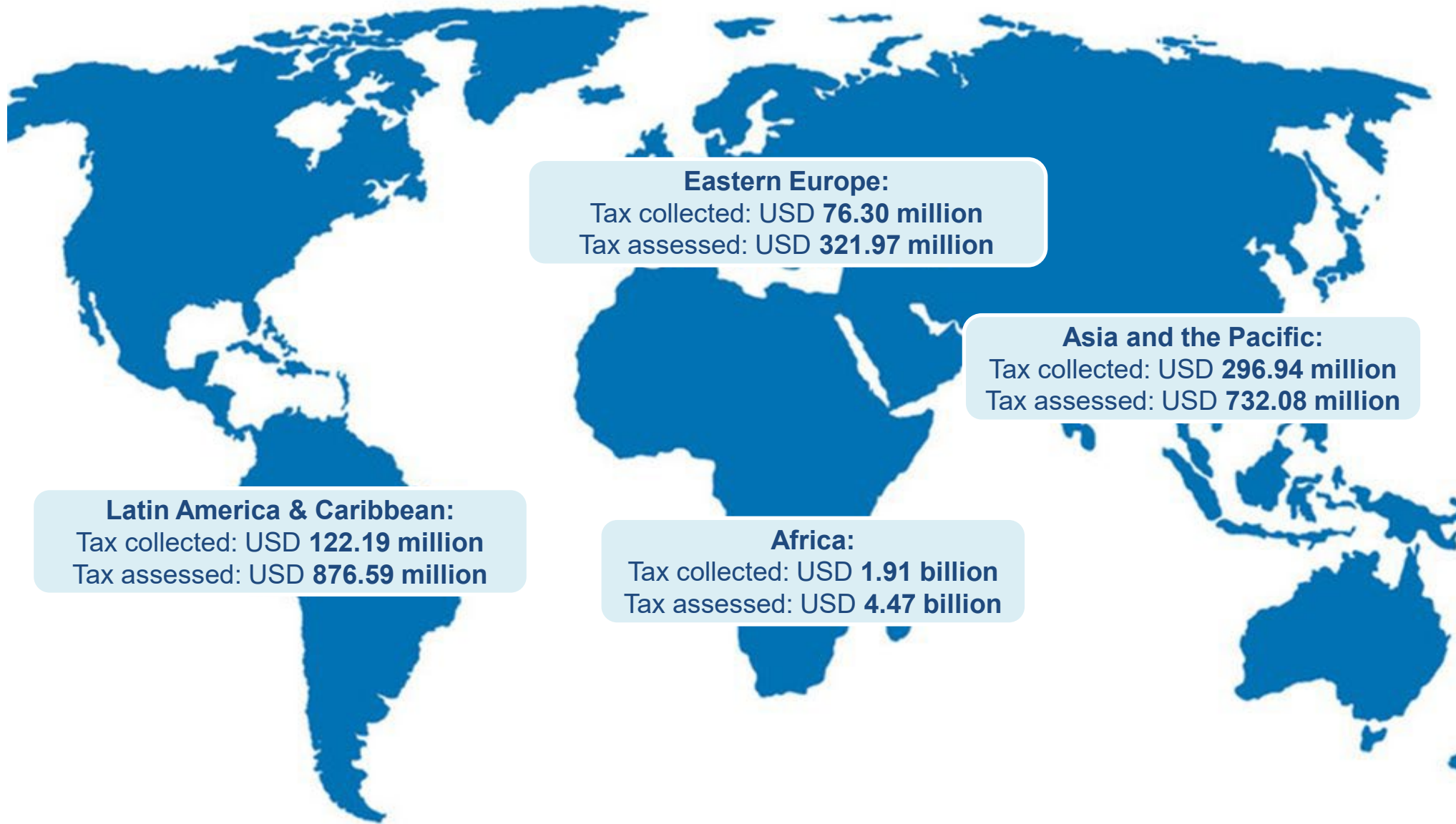
Tax Inspectors Without Borders (TIWB)

- A **niche form of assistance** that complements conventional capacity building assistance
- **Hands-on** Tangible on-site technical support that emphasizes learning through practical application
- **Tailor-made programmes** designed to address the needs of tax administrations in developing countries
- TIWB Experts engage directly with the Host Administration tax officials, providing support **without substituting their roles**
- Assistance targeted at **mobilising domestic resources** in developing countries





TIWB impact Worldwide



**Total tax collected:
USD 2.40 billion**

**Total tax
assessed:
USD 6.39 billion**

*Note:
Reflects results from 2012
to date.*

*All reported revenues are
generated through the
collective work of
development partners (incl.
ATAF, WBG, among
others).*



Extending the scope of TIWB to VAT on digital trade

- Experienced experts working with local tax officials on VAT compliance in the digital trade context including:
 - ✓ Mapping registration gaps (Digital suppliers accessing market vs registered)
 - ✓ Data mining and matching exercise
 - ✓ Design of reporting, exchange of information and Cooperation frameworks
- Detect non-compliance and fraud in the application of VAT to digital trade and on associated activities
- Enforce compliance by non-compliant or fraudulent taxpayers that may often have no physical presence in the country of the host administration
- Complement ongoing work to assist developing countries with the implementation of reform to ensure the effective collection of VAT on digital trade.
- Sharing best practices and peer to peer learning on policy responses and enforcement mechanisms

GRP VAT E-LEARNING COURSES



GRP's comprehensive **e-learning courses on VAT**, are now available in **English, French, Spanish and Arabic**.

Available on the **OECD Academy**

 <https://oecdacademy.oecd.org/Account/login>

Module 1: Securing VAT Revenue on Cross-Border Trade

Understand how VAT works, its role in revenue generation, and the challenges of digital trade.

Module 2 : OECD VAT Standards and Guidelines

Overview of OECD VAT standards, guidelines and recommendations on the application of VAT to internationally traded services and intangibles.

Module 3: Implementing the VAT Standards and Guidelines

Learn how to apply implementation of the OECD standards and guidance to ensure the efficient collection of VAT on digital sales.



The OECD Academy is now the home for GRP self-paced learning.

Who is it for?

Our self-paced resources are designed exclusively for **government tax officials** worldwide.

How to register (only takes 2–3 minutes)

1. Create your account / sign in:

Go to **OECD Academy** and select *Create account* or *Sign in*.

👉 <https://oecdacademy.oecd.org/Account/login>

2. Complete the sign-up form:

1. Under **Area of interest**, choose **Taxation**.
2. Under **Sector**, select **Government** if you are a public official.

3. Verify your email and log in to start learning at your own pace.



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