

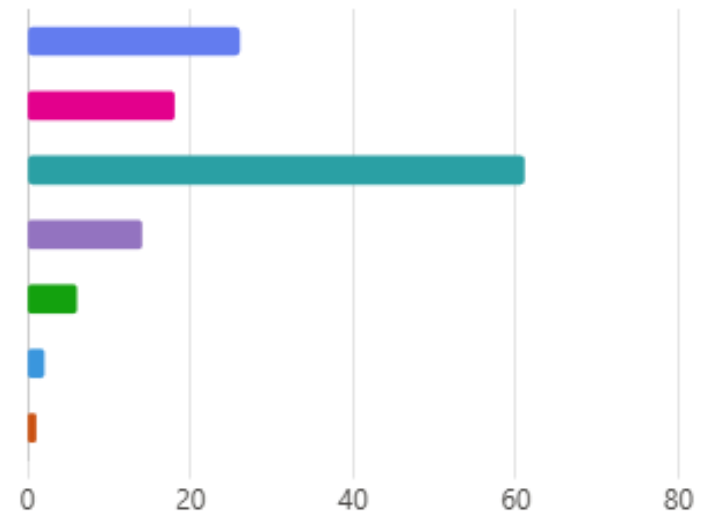
Sixth Meeting of the OECD Global Forum on VAT Questionnaire



Respondents - regions

2. Geographic region

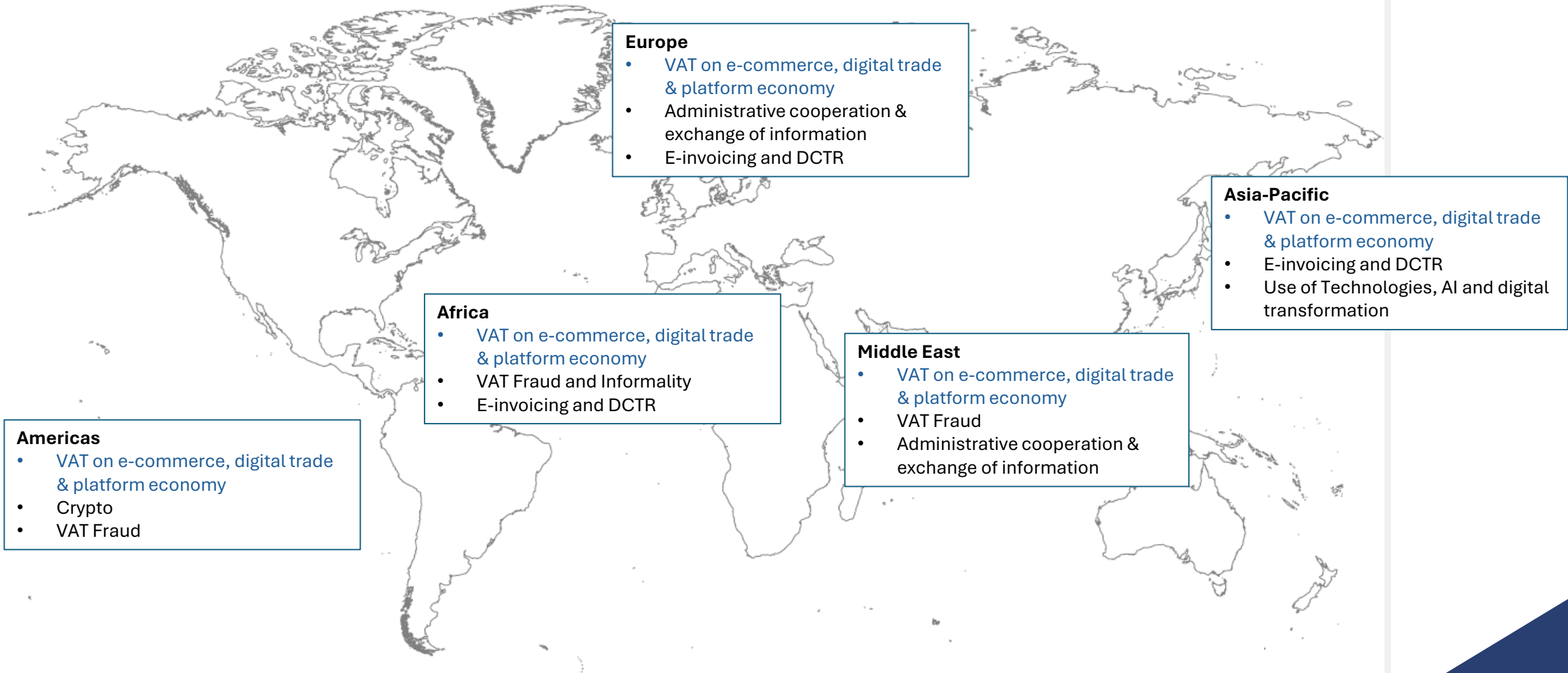
● Africa	26
● Asia-Pacific	18
● Europe	61
● Latin America & Caribbean	14
● Middle East	6
● North America	2
● Other	1



Total: 128 respondents

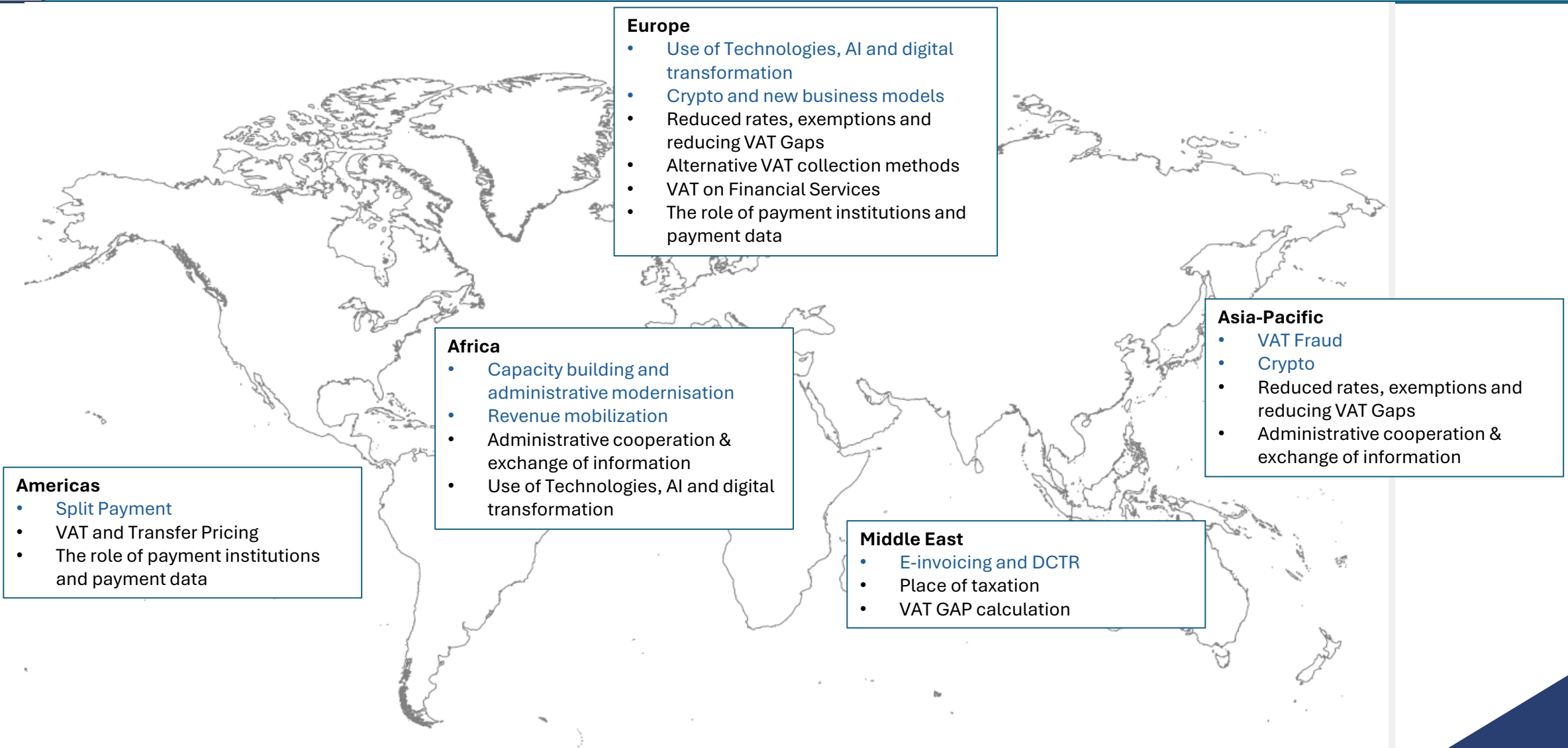


Open questions - Main Priorities





Open questions - Other Topics



- Americas**
- Split Payment
 - VAT and Transfer Pricing
 - The role of payment institutions and payment data

- Europe**
- Use of Technologies, AI and digital transformation
 - Crypto and new business models
 - Reduced rates, exemptions and reducing VAT Gaps
 - Alternative VAT collection methods
 - VAT on Financial Services
 - The role of payment institutions and payment data

- Africa**
- Capacity building and administrative modernisation
 - Revenue mobilization
 - Administrative cooperation & exchange of information
 - Use of Technologies, AI and digital transformation

- Middle East**
- E-invoicing and DCTR
 - Place of taxation
 - VAT GAP calculation

- Asia-Pacific**
- VAT Fraud
 - Crypto
 - Reduced rates, exemptions and reducing VAT Gaps
 - Administrative cooperation & exchange of information



Priorities – VAT/GST Policy

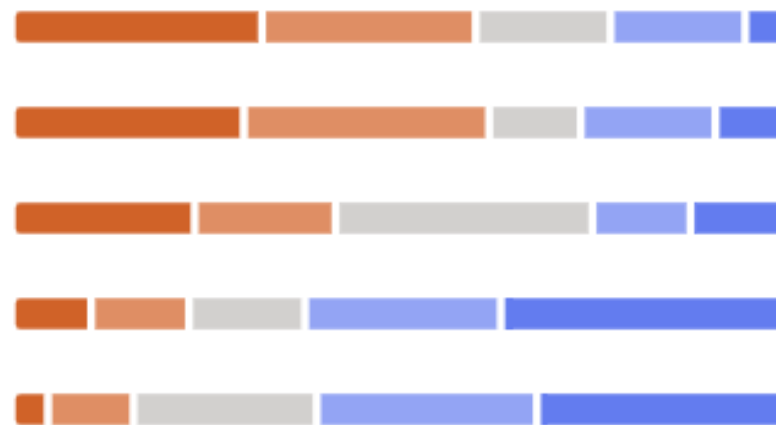
5. Please rank the following VAT/GST policy topics in order of priority, from 1 (high) to 5 (low), by clicking on the arrows at the right of each topic:

128 Responses

Rank **Options**

- 1 Determining the place of taxation of distinct categories of transactions (if so, please select in the next question whi...
- 2 Exploring alternative mechanisms for VAT/GST collection o n taxable transactions, incl. in cross-border trade (e.g. spl...
- 3 VAT/GST aspects of the crypto-asset economy
- 4 Exploring alternative approaches to achieve fairness object ives as an alternative to VAT/GST reduced rates (e.g. dire...
- 5 Exploring the VAT/GST aspects of transfer pricing adjustm ents

First choice ● ● ● ● Last choice

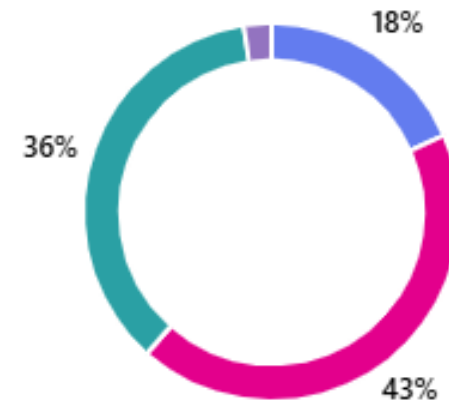




Priorities – VAT/GST Policy

6. If you have ranked work on principles for determining the place of taxation as **high priority (1 or 2)**, which areas would benefit especially from global dialogue to clarify place of taxation principles:

● International transportation	31
● Platform-mediated services	73
● Complex supplies (e.g. goods and services; remote and on-the-spot...)	61
● Other	4





Priorities – VAT/GST Administration

8. Please rank the following VAT/GST administration topics in order of priority, from 1 (high) to 5 (low), by clicking on the arrows at the right of each topic.

128 Responses

Rank Options

- 1 Using digital continuous transactional reporting to enhance VAT/GST administration and facilitate VAT/GST compliance
- 2 Ensuring the efficient collection of VAT/GST on e-commerce and digital trade
- 3 Facilitating the administrative co-operation to tackle VAT/GST fraud and non-compliance
- 4 Leveraging data and technology, incl. artificial intelligence, to enhance VAT/GST compliance and risk management
- 5 Treating the exportation of goods, services and intangibles as “free of VAT/GST” in line with the principles of VAT/GS...

First choice ● ● ● ● Last choice

