

International Cooperation and Capacity Building

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1 Introduction

The International Cooperation & Capacity Building (ICCB) Unit, based in International Tax Division, provides a coordinated and efficient approach to international engagements and support activities. This includes managing Technical Assistance and Capacity Building (TACB) requests and managing International Co-operation with International and Regional organisations involved in tax and customs administration such as the OECD, the World Bank, the IMF, IOTA, and ATAF¹, among others. By sharing Revenue's practical expertise across multiple areas of revenue administration, Revenue contributes to a wider Irish Government policy commitment to overseas development and global tax and customs administration improvements.

This manual is not intended to cover Revenue staff performing official duties abroad outside of TACB and International Cooperation, and does not cover joint or simultaneous audit situations, or similar scenarios.

International Cooperation and Capacity Building work is entered into in the spirit of cooperation and generally does not require a specific legislative basis. It should be noted that no sensitive, confidential, or taxpayer specific information should be shared or discussed at any point with partner jurisdictions or international organisations. Should case specific cooperation be required, a specific legal basis should be established and operated under, for example the Convention on Mutual Administrative Assistance in Tax Matters, the Directive on Administrative Cooperation, or the relevant Tax treaty.

2 Policy Framework

2.1 Irish Overseas Development Policy

Ireland's overseas development policy, "**A Better World**," underpins the guiding principles of Revenue's TACB work. This policy emphasises:

- **Furthest Behind First:** Providing focused assistance to the least developed countries seeking TACB, with the intention of building long-term bilateral relationships.
- **Domestic Resource Mobilisation (DRM):** Assisting developing countries in strengthening their tax and customs systems to enhance revenue collection and reduce dependence on foreign aid.

These principles guide the prioritisation and execution of TACB initiatives, ensuring alignment with broader governmental objectives for sustainable development and economic stability in partner nations.

¹ Organisation for Economic Co-operation and Development, International Monetary Fund, Intra-European Organisation of Tax Administrations, and African Tax Administration Forum.

3 Organisational Structure and Functions

The **International Cooperation & Capacity Building (ICCB) Unit** aims to provide synergy in administering:

- **Bilateral Requests:** Facilitating study visits, technical workshops, and other collaborative initiatives with partner jurisdictions.
- **Engagements with International Tax Administration Bodies:** Coordinating participation in forums such as IOTA, and the OECD's Forum on Tax Administration (FTA).
- **EU-Related Cooperation Programs:** Managing initiatives under the European Commission's TAIEX and TADEUS programs.

These functions, located within ICCB, aim to ensure clear responsibilities, efficiency, and enhanced capacity to handle diverse international cooperation and TACB activities.

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4 International Capacity Building (ICB)

4.1 Scope and Objectives

The **International Capacity Building (ICB)** function within ICCB leads efforts to strengthen the fiscal and customs capacities of less developed countries, thereby advancing their DRM objectives. The main goals include:

- **Effective Revenue Collection:** Enhancing the ability of partner countries to collect taxes and duties efficiently.
- **Reducing Aid Dependency:** Increasing the contribution of taxes and duties as a source of funding, diminishing reliance on foreign aid.
- **Administrative Capability Building:** Strengthening areas such as audit techniques, ICT infrastructure, and VAT/excise management within partner administrations.
- **Alignment with “A Better World” Policy:** Ensuring all ICB activities support Ireland's commitment to providing focused assistance to the least developed countries first.

4.2 Modes of Engagement

- **Long-Term Development Programs:**
 - Establishing multi-year partnerships with tax administrations in Africa, Asia, and the Caribbean.

- Coordinating with the Department of Foreign Affairs and Trade (DFAT, Irish Aid) and the Department of Finance (DFIN) to facilitate integrated support.
- **Outward Visits (Missions):**
 - Deploying expert teams to partner jurisdictions to deliver face-to-face workshops and on-site advisory support.
 - Example: An outward mission to a Caribbean country to assess and improve VAT compliance systems.
- **Inward Study Visits:**
 - Hosting delegations at Revenue offices in Ireland to provide hands-on demonstrations of administrative systems and procedures.
 - Example: An inward study visit from an African tax authority to observe Revenue's ICT infrastructure for tax administration.
- **Online Seminars and Webinars:**
 - Utilising virtual platforms to disseminate best practices, conduct training sessions, and maintain ongoing contact with partner administrations.
 - Example: A webinar series on debt management in tax administration for Caribbean nations.

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5 International Cooperation (IC)

5.1 Participation in International Tax Administration Bodies

The International Cooperation (IC) function within ICCB manages Revenue's involvement in the following forums:

i. Intra-European Organisation of Tax Administrations (IOTA):

The Intra-European Organisation of Tax Administrations (IOTA) is a non-profit intergovernmental organisation that provides its members a platform for exchanging experiences and best practices on important issues and current developments concerning practical aspects of tax administration.

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ii. OECD's Forum on Tax Administration (FTA):

The OECD Forum on Tax Administration (FTA) is a platform that brings together tax commissioners and officials from over 50 OECD and non-OECD countries. Its primary aim is to promote dialogue among tax administrations, identify best practices in tax governance, and improve taxpayer services and compliance by enhancing the

efficiency and fairness of tax administration. The FTA serves as an important forum for discussing global tax issues and fostering cooperation among tax authorities.

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iii. TADEUS

The Tax Administration EU Summit (TADEUS) is a forum for the heads and deputy heads of EU countries' tax administrations. Together with the Commission, they meet regularly to improve administrative cooperation within the EU and to meet common challenges. This work is now managed by ICCB and ITD.

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iv. Other International or Regional Organisation Queries and Requests

Requests from other International and Regional organisation also arise from time to time. These requests will also be dealt with by ICCB, with the exception of those that come under the responsibility of other areas, as set out in section 3.1, above.

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5.2 Inbound and Outbound Queries

ICCB processes both inbound and outbound queries through IOTA, FTA channels, and other International and Regional Organisations. Common queries include:

- Inbound Queries:
 - Requests for best practices on compliance, audit techniques, or legislative interpretation.
 - Support for international initiatives such as drafting guidelines or sharing experiences on digital transformation in tax administration.
- Outbound Queries:
 - Seeking information or assistance from partner jurisdictions on specific tax administration issues.
 - Coordinating with international bodies to address shared challenges or develop collaborative solutions.

6 EU Technical Assistance and Information Exchange (TAIEX)

6.1 TAIEX Overview

TAIEX is the Technical Assistance and Information Exchange instrument of the European Commission designed to:

- Provide short-term, needs-driven expertise to address specific administrative challenges.
- Facilitate Workshops, Expert Missions, and Study Visits focused on EU legislation and best practices.

6.2 Coordination within Revenue

Within Revenue, ICCB acts as the principal contact point for TAIEX requests. Responsibility for the application process and management of the project remains with the Division engaging in the activity:

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6.3 Funding Applications (TSI)

TAIEX-Technical Support Instrument (TSI) helps EU Member States in the design and implementation reforms to build up more efficient public administrations. Applications are submitted at a country level via Department of Public Expenditure, Infrastructure, Public Services, Reform and Digitalisation and are subject to a competitive ranking process.

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9. Contact Information for International Cooperation & Capacity Building:

- ICB/DRM-related queries: drm@revenue.ie
- International Cooperation related queries: InternationalCooperationUnit@revenue.ie

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