



INCLUSIVE FRAMEWORK DEVELOPMENTS

**Regional Outreach Meeting on International Tax Developments
for
Europe and Central Asia**
13 – 15 October 2026
OECD Multilateral Tax Centre (MTC), Vienna, Austria

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MEMBERSHIP

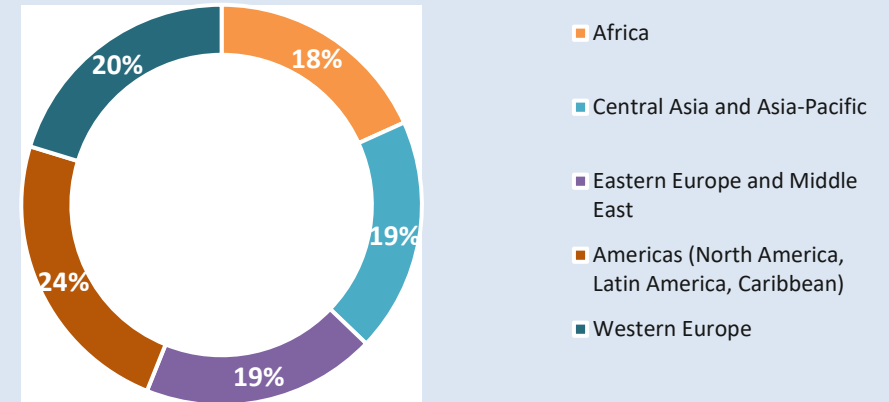


Membership of the Inclusive Framework on BEPS

Inclusive Framework

- **148 members** (OECD countries & 110 BEPS Associates).
- **44 BEPS Invitees** - Invitees invited to the 2026 IF Plenary meeting: *Cambodia, Ecuador, Kyrgyzstan, Lao People's Democratic Republic, Malawi, Tajikistan, Zimbabwe*
- **17 observers** - African Development Bank (AfBD), African Tax Administration Forum (ATAF), African Union, Asian Development Bank (ADB), Commonwealth Association of Tax Administrators (CATA), Inter-American Center for Tax Administrations (CIAT), the Caribbean Community (CARICOM) Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales (CREDAF), European Bank for Reconstruction and Development (EBRD), Inter-American Development Bank (IDB), International Monetary Fund (IMF), **Intra-European Organisation of Tax Administrations (IOTA)**, Pacific Islands Tax Administrators Association (PITAA), Platform for Taxation in Latin America and the Caribbean (PTLAC), United Nations, World Bank, World Customs Organization (WCO)

148 Members of the Inclusive Framework
Regional balance



Recent Inclusive Framework members

- Guatemala (2025)
- Fiji and Moldova (2024)



Scope of the BEPS Project – IF work programme

Work programme of the Inclusive Framework

(as reaffirmed at the 2025 IF Plenary meeting and consistent with the CFA Programme of Work & Budget)

2015

BEPS Package

October 2021 & July 2023
Statements

**Taxation of Digital
Economy
Amount B
Global Minimum Tax
STTR**

2025 IF Plenary

**Global Mobility

Tax Policy, Inequality
& Growth**

Support for developing countries on implementation



28 - 30 OCTOBER 2026
INCLUSIVE FRAMEWORK
PLENARY MEETING

PARIS



October 2026 – Inclusive Framework meeting

Draft Agenda

Day 1: Wednesday 28 October

- Update on BEPS Implementation, including Burden Reduction, Amount B, and the STTR MLI + Practical Workshop on Implementation of BEPS 1.0
- Global Minimum Tax: Current Implementation Issues + Workshops on Assessing and Implementing the Global Minimum Tax

Day 2: Thursday 29 October

- Tax Challenges Associated with the Digitalisation of the Economy
- Global Mobility of Workers
- The Future of International Support for DRM

Day 3: Friday 30 October

- Interactions between Tax, Inequality & Growth
- Topics of Interest in Tax Policy & Administration
 - Use of AI to Facilitate Tax Administration Processes
 - Tax Policy Responses to Demographic Shifts



FORTHCOMING MEETINGS



Key meetings ahead

- **Virtual Information Session on Supporting CbC Reporting Implementation in Developing Countries | Virtual | 19 Nov 2026 (tbc)**
- **International Tax Cooperation Regional Dialogue on BEPS and the Pacific (with ADB) | Manila, Philippines | 25-26 Nov 2026**
- **Regional Outreach Meeting on International Tax Developments for Europe and Central Asia (with IOTA) | Vienna, Austria | 11-15 Oct 2027 (tbc)**



STRENGTHENING INCLUSIVENESS THROUGH REGIONAL ENGAGEMENT



OECD Advisory Group for Global Dialogue on Tax Matters

Virtual meeting, 16 July 2026

- The [OECD Advisory Group for Global Dialogue on Tax Matters](#) (Advisory Group) reviewed key developments in international tax co-operation and discussed progress achieved over the past decade in implementing the BEPS measures. Members also exchanged views on recent developments relating to the Global Minimum Tax (GMT), the implementation of Amount B, and emerging priorities under the Inclusive Framework.
- Particular attention was devoted to the new Inclusive Framework workstreams on **global mobility** and on **taxation, inequality and growth**, as well as to current approaches to tax capacity building and future support needs. The discussions highlighted the importance of ensuring that international tax reforms remain inclusive and responsive to the priorities of developing countries.
- The meeting also examined the growing role of **regional organisations and tax networks** in supporting capacity building, knowledge sharing and international tax co-operation. In this context, a note entitled “[Progress in strengthening regional engagement](#)”, was prepared to take stock of recent initiatives and identifies opportunities to further enhance regional participation and collaboration. Its main findings are presented in the following slides.



Supporting inclusive participation: from consultation to implementation support

- **Regional engagement** has evolved from outreach and consultation into a structured mechanism supporting:
 - Implementation
 - Capacity building, and
 - Inclusive participation in international tax cooperation
- Regional outreach activities have expanded from BEPS to cover the wider work of the OECD.
- Likewise, the Global Forum has strengthened regional initiatives and partnerships, shifting from awareness-raising to practical implementation support.



Strengthen inclusiveness and transparency

- Virtual **regional touchpoints** established after Steering Group meetings to improve transparency and information sharing across the membership.
- **Regional events** have been enhanced to better meet regional needs, including the launch of the Caribbean Tax Outreach Programme.
- **Internal OECD regional networks** created to improve coordination, collaboration and information sharing across regional activities.



Partners in delivery

- Extensive collaboration with **regional tax organisations, international organisations** and **development banks**.
- Strengthened institutional cooperation through **formal partnerships**, memoranda of understanding and joint work programmes.



Supporting regional capacity building

- **OECD Global Relations Programme** and **Multilateral Tax Centres** continue to expand practical training opportunities.
- Regional approaches to tackling tax and other financial crimes through the **OECD Academy for Tax and Financial Crime Investigation**, supporting jurisdictions in strengthening domestic resource mobilisation and combatting illicit financial flows.
- **Global Forum initiatives** leveraged strong regional and international partnerships to deliver tailored capacity-building and technical assistance across Africa, Latin America, Asia-Pacific, the Pacific and the Caribbean.



Pacific Small Island Developing States (SIDS): a priority area for strengthened engagement

- Strong **demand for support** remains across Pacific SIDS.
- Small administrations, limited resources and geographic distance increase the **complexity and cost** of providing support and constrain implementation of international tax standards.
- **Innovative approaches**, including the regional TIWB peer-to-peer model, have shown promising results.
- **Funding limitations** continue to affect the continuity and scale of support.
- **Sustained and coordinated engagement** is needed to support long-term implementation.
- Greater **cross-regional cooperation** among SIDS can strengthen capacity-building and the exchange of best practices to address shared challenges.



Key messages from the regions

Shared priorities

- Implementing BEPS measures and the solutions to address the tax challenges arising from the digitalisation of the economy
- Strengthening domestic resource mobilisation
- Digitalising tax administrations
- Enhancing transparency and exchange of information, including through beneficial ownership frameworks, Common Reporting Standard (CRS) and Crypto-Asset Reporting Framework (CARF) implementation

Shared challenges

- Capacity and skills constraints
- Complexity of international tax rules
- Limited access to data and analytical tools
- Need for implementation support, regional cooperation and peer learning



BEPS CAPACITY BUILDING REGIONAL ACTIVITIES

EASTERN EUROPE AND CENTRAL ASIA



Update on Regional Capacity Building Activities

- Big Picture
- Bilateral Capacity Building Support
- Regional Initiatives
 - Train-the-Trainer Programme on Transfer Pricing
 - Specialized programme on Financial Transactions
 - Dedicated Regional Critical Minerals Project
 - Train-the-Trainer programme for Judges on International Taxation
 - Opportunities for Engagements
- Induction Programmes



Big Picture

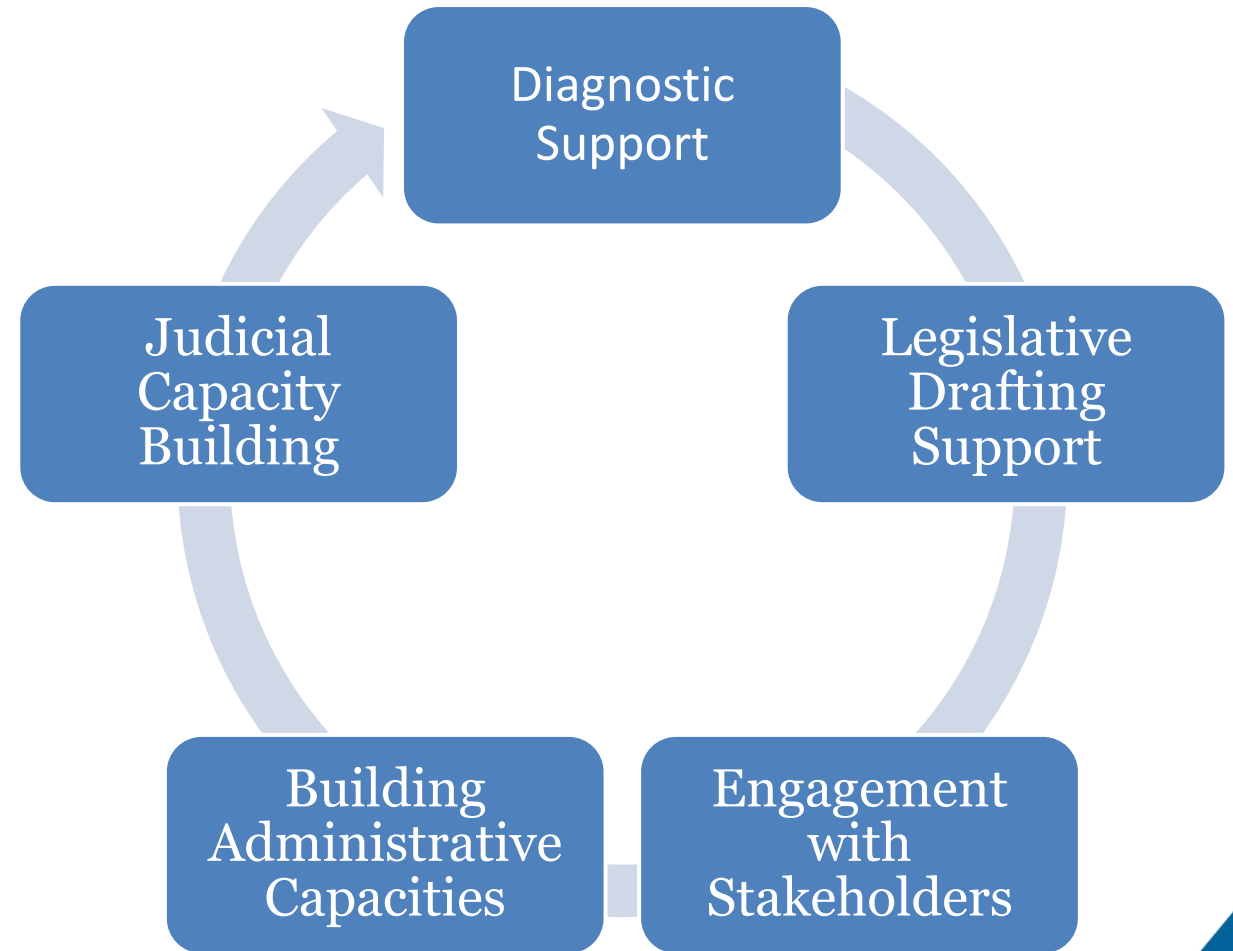
- Progress in implementation of **BEPS minimum standards**
 - Dedicated support of Peer-review teams
- On-going implementation and application of **Global Minimum Tax Rules and Amount B guidance**
 - Dedicated support for specialized teams
- **Regional BEPS capacity building support** (beyond the Minimum Standards)
 - BEPS Actions 2 (Hybrids), Action 3 (CFC rules), Action 4 (Interest Limitation Rules)
 - Currently work ongoing in Ukraine and Moldova – implementation based on EU ATAD Directive
 - BEPS Action 7 (Avoidance of Permanent Establishment Status)
 - BEPS Action 8-10 (Transfer Pricing) and Action 13 (beyond CbCR)
 - Implementation work under way in Ukraine, Kazakhstan, Uzbekistan and Tajikistan
 - In-depth focus on specific sectors and topics
 - Critical Minerals (CRM) and Financial Transactions, Indirect Off-shore Transfers
 - Focus on practical application aspects of the newly implemented rules, supported also with the deployment of Tax Inspectors Without Borders and dedicated capacity building programmes, but challenges:
 - Retention of experts -> Need for domestic knowledge transfer – **Train-the-Trainer approach**
 - Judicial Review -> Challenges experienced with sustaining the tax assessments in the process of judicial review



Approach to Bilateral BEPS Capacity Building Activities

Dedicated and tailor made-support

- **Diagnostic support**
 - Identification of legislative gaps and divergences of domestic law with international standards and best practices
- **Legislative drafting support**
 - Support in developing draft legislation – collaboration with OECD experts
- **Engagement with Stakeholders**
 - Constructive dialogue with business sector and civil society stakeholders
- **Administrative capacity building**
 - Dedicated online and off-line engagements
 - Coordination of the support work with TIWB programme
- **Judicial capacity building**
 - Becoming critical in the stage, when judges review cases and start to apply and interpretation of the legislation





Regional Initiatives

- **Train-the-Trainer Programme on Transfer Pricing**
 - Contribute towards developing domestic capacities in the participating countries
 - Achieve further knowledge transfer through domestic educational programmes
 - Motivate voluntary compliance by enhancing administrative capacities and incorporating targeted risk assessment and practical compliance guidance
- **Specialized programme on Financial Transactions**
 - Developing analytical skills for risk assessment and audit
 - Peer-to-peer experience sharing on developing domestic guidance
- **Dedicated Regional Critical Minerals Project**
 - Focus on Central Asia – dedicated policy advice and capacity building activities
- **Train-the-Trainer programme for Judges on International Taxation**
 - Importance to build knowledge of judges on the complex international tax topics for which they need to pass judicial decisions – contributes towards consistent application and interpretation of international tax rules



Ongoing Regional Engagement Train the Trainer Programme on Transfer Pricing

Regional Community of Transfer Pricing experts

- Regular online training and workshops – usually 1 per month
- Conceptual deep-dive sessions, practical case studies, peer-to-peer experience sharing on overcoming challenges and sharing best practices
- Occasional regional in-person meetings (Events hosted by OECD MTC Ankara, Tax Administration of Georgia, Tax Administration of Mongolia)

Phase 1 – broad conceptual training sessions on advanced topics (Intangibles, DEMPE, Valuation, Intra-Group Services, Cost-Contribution Arrangements, Reorganizations)

Currently Phase 2 – focused on Motivating Voluntary compliance through effective risk assessment and TP Audits

- Practical case study format, starting with risk assessment (CbCR and Local as well as Master File) and diving deeper into complex aspects of the case study (Intangibles, DEMPE, Risk Control, Intra-group Services)
- Sessions regionally focused, but became global - bring together **on average 145 participants, from over 52 jurisdictions**, core participants from the Eastern Europe and Central Asia
- Delivered in English, interpretation in Russian, Portuguese and Mongolian

➤ **Opportunities:** Participate in regular sessions, host in-person workshop, provide experts to share best practices and experience, engage in peer-to-peer experience sharing.





New regional Activity

Financial transactions training programme

Recently launched activity – request of Ukrainian Tax Administration,
opening to regional participants

- Financial transactions – one of the most complex of transfer pricing audits and persistent BEPS Challenge – Focus on Chapter X of OECD TPG
- Programme launched at the end of 2025, 8 virtual sessions (each 3 hours)
- In 2026, two in-person workshops co-hosted with MoF Poland (5 days each)

In-depth capacity-building programme focusing on transfer pricing analysis of financial transactions

- Tailor-made and practical sessions based on case studies modelled based on the real (but anonymized cases)
- **Initial participation** with an average of 54 participants initially only from the STS
 - Following the in-person workshop, the activities are opened up for broader audience from the Train-the-Trainer community (93 participants in mid-July).
 - In total 124 participants from 28 other countries
- Plan towards the end of 2026 is to carry out 3-4 more virtual sessions and 2nd In-person workshop in Poland (28.9.-2.10.2026)
- Programme delivered in co-operation with UK HMRC, TIWB Experts from Australian Tax Office, Experts of the Ministry of Finance in Poland

➤ **Opportunities:** Participate in the online sessions, provide experts with expertise on Financial Transactions, host future event.





Regional Critical Minerals project for Central Asia

OECD wide project – 1st phase delivered in 2025/2026

- Project enabled with dedicated funding by the UK
- Focus Kazakhstan, Kyrgyzstan and Uzbekistan – Tax Policy Recommendations – dedicated report
 - [Advancing Security and Transparency for the Governance of Critical Raw Materials in Central Asia | OECD](#)

Plan of activities for 2026/2027

- Focus on dealing with BEPS challenges in respect of specific minerals – Copper, Lithium and Bauxite
- Complementary training activities related to dealing with transfer pricing challenges in pricing commodities and minerals – pricing framework for intermittent products
- Workshops
 - Astana, Kazakhstan – 7-11 December 2026
 - Tashkent, Astana – TBD – tentative February 2027
 - Astana, Kazakhstan – TBD – March 2027

➤ **Opportunities for Engagement:** Consider joining the workshops.



Launch of Train-the-Trainer Programme on International Taxation for Judges

Why Judges matter?

- Critical role in interpretation and application of international tax law (having a final word in the application process)

New Regional Initiative – Launched on 22 September 2026

- Peer-to-Peer knowledge transfer and format, learning on analyses of actual case law, review of judicial approaches
 - Judges from OECD Countries act as trainers

2 virtual sessions (each 3 hours long)

- 22 September 2026 – international tax provisions in domestic law
- 13 October 2026 – interactions of domestic law and tax treaty provisions

In person workshop at OECD MTC Ankara

- 23-27 November 2026 – 5 intensive days – Hybrid format

Continuation in 2027

- Virtual and In-person activities
- **Opportunities:** Encourage your judges to join.
 - Recommend experienced judges to act as trainers.





Induction Programmes on BEPS and the solutions to address the tax challenges arising from the digitalisation of the economy

- **Induction programmes on BEPS and the solutions to address the tax challenges arising from the digitalisation of the economy continue to support new Inclusive Framework members.** Three programmes are currently underway (Fiji, Moldova and the Philippines), all with a dedicated focus on the work on digital. Programmes for Azerbaijan, Montenegro, Namibia, North Macedonia and Uzbekistan were completed in 2025, with final missions conducted in Montenegro (May 2025) and Azerbaijan (December 2025).
- **Induction programmes are expected to be completed within two years of their launch.** Following completion of induction programmes, developing countries continue to receive support through bilateral and multilateral capacity-building initiatives.

THANK YOU!

For more information:

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