

**Workshop on
*Cooperative Compliance, New Technologies and Dispute Resolution:
More Effective and Efficient Tax Compliance in Africa*
10th - 11th July 2017
Accra, Ghana**

From 10th to 11th July 2017 the WU Global Tax Policy Center (GTPC) at the Institute for Austrian and International Tax Law at WU Vienna University of Economics and Business, in collaboration with the Commonwealth Association of Tax Administrators (CATA) and the Ghana Revenue Authority (GRA), hosted a workshop on *Cooperative Compliance, New Technologies and Dispute Resolution: More Effective and Efficient Tax Compliance in Africa*. The meeting, which forms a part of the Tax and Good Governance Project, was organized in Accra, Ghana. It brought together representatives of three tax administrations (Ghana, Kenya and Uganda), tax intermediaries and business.

The main focus of the meeting was on the concept of cooperative compliance. Cooperative compliance was developed as a new tax compliance strategy designed for large business taxpayers. It represents a shift from retrospective tax control based on a comprehensive audit to a cooperative relationship between tax administrations and taxpayers which is more likely to involve discussions about tax issues in real-time, or even prospectively. It has been implemented in one form or another in around 30 countries around the world.

At the meeting participants discussed the application of cooperative compliance to the challenges faced by tax administrations and business, with a particular focus on Africa. There was a general agreement among the participants that the model has the potential to deliver improved compliance and a better climate for foreign direct investment in developing countries. However, that expectation needs to be tested in practice. Recognizing the potential benefits of a pilot program, the GRA, in cooperation with the WU GTPC, will launch a pilot program on cooperative compliance. Besides the GRA, a few other tax administrations have also expressed an interest in establishing pilot programs of their own. They are now discussing these potential pilot programs with the team at WU GTPC .

Recognizing that cooperative compliance may significantly reduce the number of tax disputes, participants also discussed other methods to minimize and resolve tax disputes, especially cross-border disputes. At the workshop participants discussed the latest outline of the UN Handbook on Cross-Border Dispute Resolution, to which the WU GTPC is contributing.

During the meeting, participants also looked at the potential of new technologies for improving tax compliance. The discussion concentrated on the challenge of how to obtain access to Country by Country Reports, an integral part of the improved transfer pricing documentation package that has resulted from BEPS Action 13. The WU GTPC in cooperation with its technical partner, the Vertex Corporation, and a small group of stakeholders, has developed an application that is designed to help tax administrations manage the data in country by country reports in a manner that is compliant with the standards set by Action 13. At the workshop, the application was demonstrated to and discussed with participants.

The cooperative compliance meeting was organized back to back with the Conference and Capacity Building Workshop on Countering Treaty and Transfer Pricing Abuse: the Tax and Financial Crime Dimension that took place on 12-14 July 2017.

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