

Questionnaire on Capacity Building

Introduction

This questionnaire has been developed by the Subcommittee on Capacity Building of the United Nations Committee of Experts on International Cooperation in Tax Matters. The intention is to hear directly from tax officials of developing countries about their experiences and priorities. The Subcommittee will publish the results of this input and will analyze it so as to learn about current practices, and to understand the needs, shortcomings, and strategies of developing countries and aid donors in the design and implementation of capacity building programs. It is hoped that this in turn will inform the practices of all involved and strengthen the international dialogue on this important issue. As a consequence, the Subcommittee hopes that assistance will be delivered in a more effective manner, that additional assistance will be targeted to priorities identified by developing countries, and that developing countries will be in a better position to enhance their capacity to administer the tax laws and mobilize revenues for development.

"Capacity building" should be read broadly to include all aspects of tax agencies' efforts to improve their capacity in tax policy and administration. Capacity building requires both a strategic vision and political support, as well as inputs of resources that may be financed by each country's budget, as well as financial and in-kind assistance provided from abroad. International assistance for capacity building encompasses instances where officials of one country or organization provide advice, information, workshops or seminars, training, or the like to officials of a developing country.

The results of the survey will be made publicly available on the UN Tax Committee website without identifying the authors of particular responses.

1. Name of your country:

2. Name of the organization(s) responsible for tax administration:

3. Contact person(s) who wish to receive further information on the progress and findings of the UN Capacity Building Subcommittee:

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RM Cervero



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