A Global Governmental Organisation

Sharing knowledge to raise living standards

Better policies for better lives

A Global
Policy
Network

Education

Social protection

Clean energy

Equitable tax system

Income equality

Affordable water

To improve
national
policies

Create
international
standards

Raise living
standards

Key facts (2018)

36
member countries

Collaboration with more than
100
countries

€370
million
budget

2 500
employees

3 800
conferences

300
Committees and working groups

115 000
delegates

250
publications

Who does what?

Council

Oversight and strategic direction
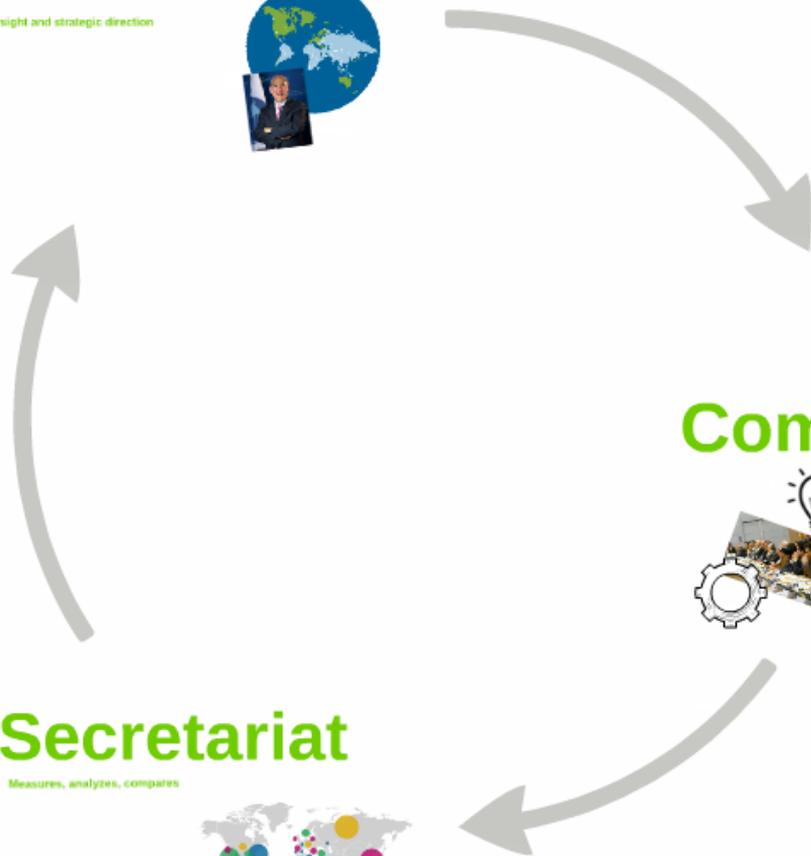
Committees

Groups of international experts

Secretariat

Measures, analyzes, compares

Council

Oversight and strategic direction

Chaired by the Secretary-General,
Angel Gurría

Representatives of member countries (36)
and the European Commission

Sets priorities

Has final decision power

Takes decisions by consensus

Committees

Groups of international experts

More than 250 committees

40,000+ experts from around the world

Exchange information and ideas

Monitor progress in specific policy areas

Request, review and contribute to Secretariat work

Secretariat

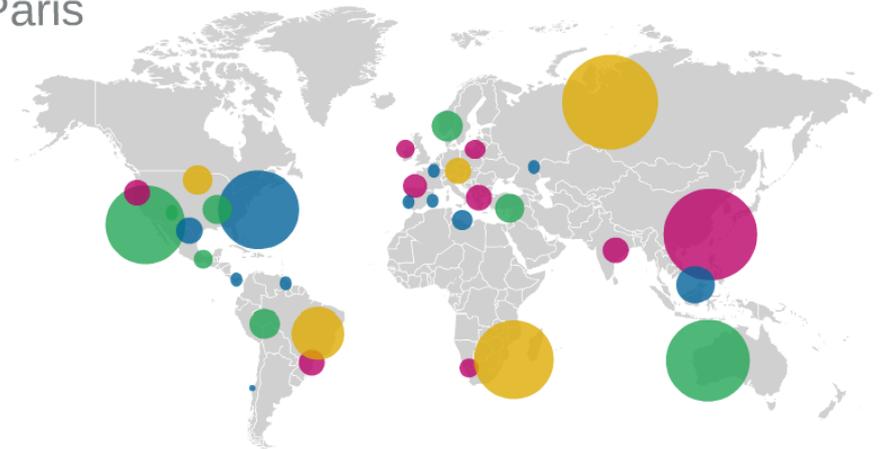**Measures, analyzes, compares**

2 500 employees, mostly based in Paris

Measures global performance

Analyzes data

Compares policies

Formulates recommendations

OECD Council Recommendations and Conventions

Soft law: global standards of conduct

Countries agree to aspire to higher standards

Global Forum on Transparency and Exchange of Information for Tax Purposes

OECD Anti-Bribery Convention

Formal promise upheld by peer pressure

OECD Working Group on Bribery

Standards implemented via national legislation

2011 UK Bribery Act

BEPS legislation in all OECD and G20 countries

Mornitoring – a process in steps

Set up the monitoring procedure i.e.

Sequencing of contents of the reviews,

the review methodocolgy including timing,

the reviewers,

the drafting process and

The principle of adoption of the recommendations (full consensus or full minus 1)

Monitoring – a combination of both peer review and soft law

- **National reviews**

- **Group reviews**

- **Peer pressure through publicly available information**

➢ **Reviews in Committees**

➢ **Regional Fora and High Level Conferences to widen the circles, extend the standards and identified best practices**

➢ **Reporting to the OECD Council**

From voluntary to automatic exchange

OECD produces
new standard for automatic
exchange of information
between tax authorities worldwide

Standard for Automatic
Exchange of Financial
Account Information

COMMON
REPORTING
STANDARD

OECD

2014+

Thank you for your attention

Any Questios ?

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