



TAX ADMINISTRATION COOPERATION ON EFFECTIVE TAXATION OF PEER-TO-PEER PLATFORM USERS



OECD Interim Report to G20

“Tax Challenges Arising From Digitalisation” – March 2018

<http://www.oecd.org/ctp/tax-challenges-arising-from-digitalisation-interim-report-9789264293083-en.htm>

Chapter VII – special feature on tax administration



Peer-to-Peer Platforms

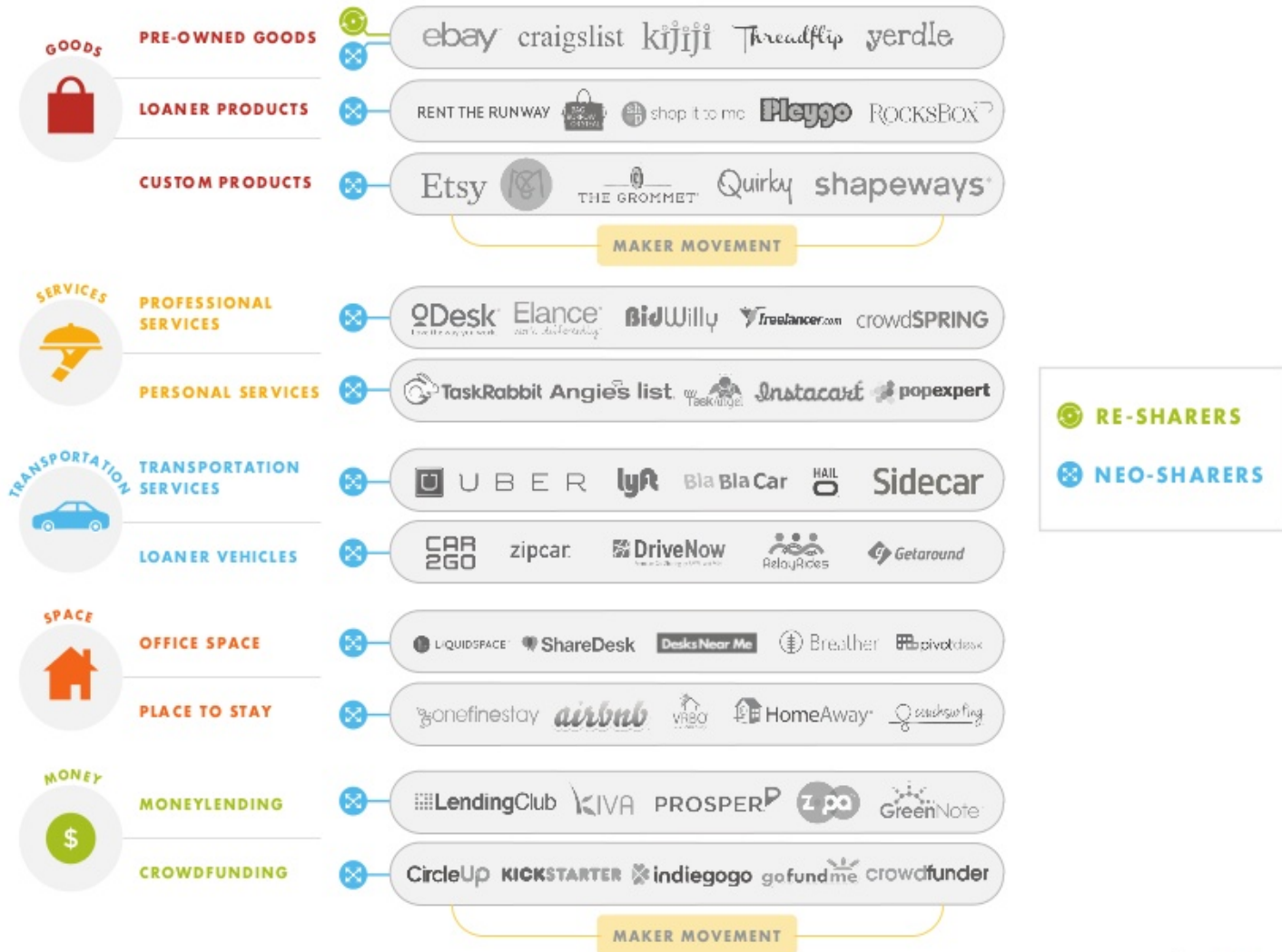
What are peer-to-peer platforms?

“Online platforms which facilitate transactions involving goods and services between individuals.”

A.k.a the “sharing, collaborative or gig economy”



A TAXONOMY OF THE COLLABORATIVE ECONOMY: CATEGORIES AND EXAMPLES





Peer-to-Peer Platforms

Why P2P platform users?

- Facilitating new economic activity
- Rapid growth
- Competition, regulatory and tax concerns
- Lack of taxpayer understanding
- Informal economy links



Peer-to-Peer Platforms: Tax policy issues

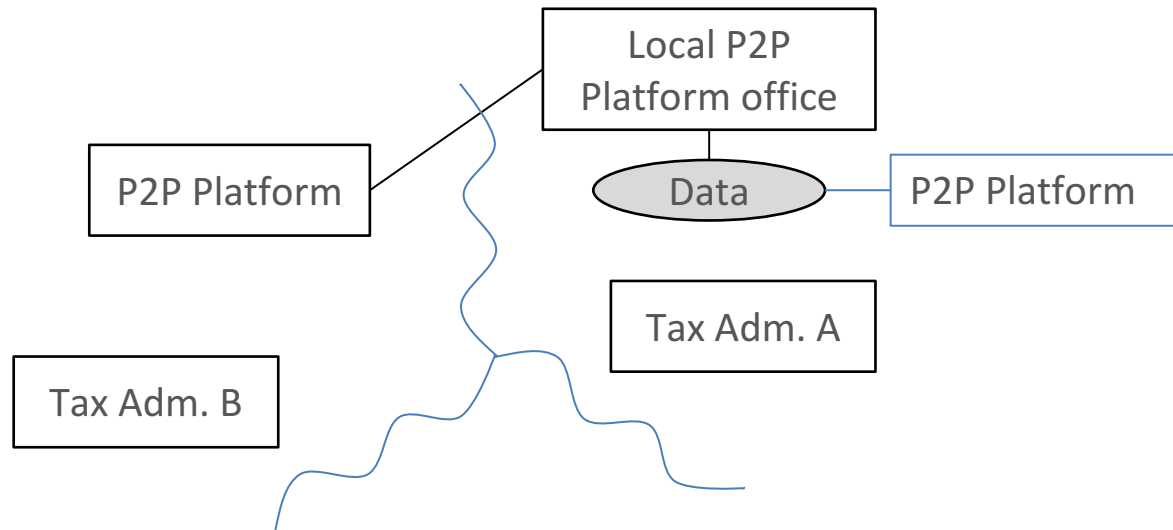
Forum on Tax Administration Project

- Effective taxation of P2P platform users
 - Encouraging self-reporting
 - Withholding
 - Information exchange



Information Access

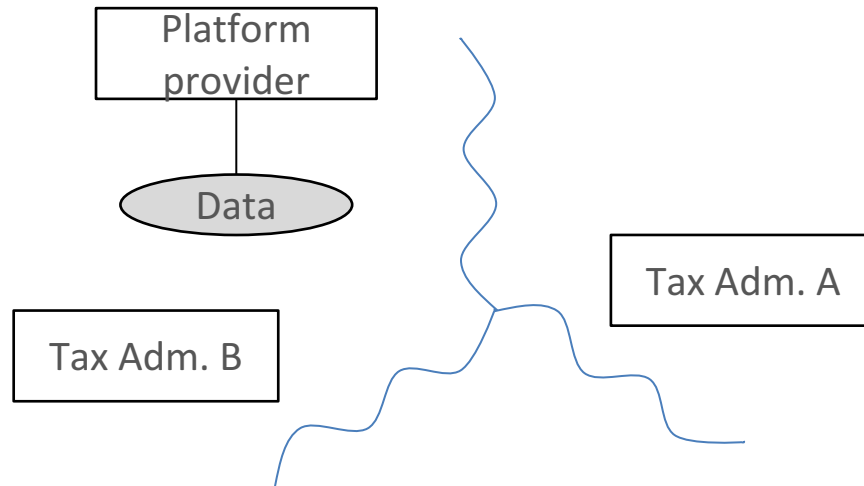
Case 1: Domestic office and data in country





Information Access

Case 2: Platform and data in third country





Peer-to-Peer Platforms: Tax administration issues

Information exchange

How to minimise burdens on platforms and tax administrations?

- Common formats (CRS experience)
- Legal gateways (including Multilateral Convention)
- Multilateral competent authority agreements



Convention on Mutual Administrative Assistance in Tax Matters

Article 6 – Automatic exchange of information

- With respect to categories of cases and in accordance with procedures which they shall determine by mutual agreement, two or more Parties shall automatically exchange the information referred to in Article 4.
(ie foreseeably relevant information)



Wider issues

Taxation of the platforms

VAT

Tax base



THANK YOU!

Peter Green
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