

Foreword

At the 2017 11th Plenary meeting of the OECD Forum on Tax Administration (FTA) in Oslo, FTA members agreed to work collaboratively on a project to help ensure the effective taxation of those earning income from the sale of goods or services in the sharing and gig economy (also known as the collaborative economy) (OECD, 2017^[1]).

A project group, led by the Italian Revenue Agency and the United Kingdom's Her Majesty's Revenue and Customs, was set-up to carry out the work. The project group held several meetings and the project leads engaged with selected sharing and gig economy platform operators.

This report summarises the finding of the project group. It is divided into four chapters:

- Chapter 1 sets out the background to the sharing and gig economy and the role of online platforms;
- Chapter 2 provides some examples of current approaches that are being taken by FTA tax administrations that participated in this work;
- Chapter 3 sets out a range of options that tax administrations may wish to consider to help enable compliance in this sector; and
- Chapter 4 sets out recommendations and considerations for possible further work.

While the aim of the project was to help ensure the effective taxation of platform sellers in the sharing and gig economy, project participants acknowledged that this should be done in a way that does not place unnecessary burdens on platform sellers, the sharing and gig economy platforms or tax administrations. These principles are reflected in the recommendations made.

This report was approved by the Committee on Fiscal Affairs on 6 March 2019 and prepared for publication by the OECD Secretariat.

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, this report and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a country's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.



From:
**The Sharing and Gig Economy: Effective Taxation
of Platform Sellers**
Forum on Tax Administration

Access the complete publication at:
<https://doi.org/10.1787/574b61f8-en>

Please cite this chapter as:

OECD (2019), "Foreword", in *The Sharing and Gig Economy: Effective Taxation of Platform Sellers : Forum on Tax Administration* , OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/4f410ecd-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to rights@oecd.org. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at info@copyright.com or the Centre français d'exploitation du droit de copie (CFC) at contact@cfcopies.com.