

Annual Report
2018/19



Tax Inspectors Without Borders

An OECD/UNDP joint initiative



*Empowered lives.
Resilient nations.*

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Executive Summary

The Tax Inspectors Without Borders (TIWB) joint initiative by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), is a **unique capacity-building initiative that embeds expert tax auditors (TIWB Experts) in tax administrations in developing countries** to provide practical hands-on assistance on current tax audits and international tax issues to local tax officials.

When it first met in 2016, the TIWB Governing Board set a target of 100 TIWB programmes to be launched by 2020. As of 30 April 2019, the initiative has 88 current, completed and upcoming programmes. TIWB is thus well on its way to achieving this target in concert with at least 49 tax jurisdictions across the globe. In 2018/19, the TIWB Secretariat launched 23 new programmes. The trend is towards increasing demand in Africa and expanding to new, previously untapped regions of the world, with a special focus on supporting countries in Asia this year.

As of 30 April 2019, TIWB audit assistance, including anonymised casework conducted during African Tax Administration Forum (ATAF)/OECD/World Bank Group (WBG) workshops since 2012, has yielded USD 480 million in additional tax revenue. Several jurisdictions also report significant assessments raised through TIWB support, which are at various stages of dispute resolution and will likely result in substantial tax yield in 2019/20.

The success of a TIWB programme cannot merely be measured in relation to the revenues raised by tax administrations. There are important other core benefits, including skills transfer, organisational improvements and increases in taxpayer compliance, and will likely pay dividends well into the future. **Tax officials are gaining the knowledge they need to identify when their big taxpayers are not paying the correct amount, as well as the confidence and skills to engage with them to ensure correct taxes are collected.**

These benefits have been well borne out in the past year as **demand for TIWB programmes remains strong across all regions of the world, and a significant number of Host Administrations are seeking additional programmes** in an effort to mobilise domestic resources.

The increasing number of programmes has been accompanied by important **lessons on how to overcome challenges for effective implementation.** These lessons will help further improve the support offered by the initiative.

Over the past year, **TIWB reinforced its relationships with regional and international organisations with a view to extending the reach of TIWB programmes.** Several Host

Administrations and TIWB Experts have noted the synergies between TIWB programmes and other international/bilateral tax audit programmes leading to effective capacity building. **There has also been a strong emphasis on promoting South-South co-operation, as India, Mexico, Morocco and South Africa have stepped up in the past year to lend their support to the TIWB initiative.**

The year ahead will see the TIWB Secretariat pursue the continuing implementation of the 2016-2019 Work Plan, including furthering measurement tools and metrics, deepening partnerships with regional tax organisations, execution of TIWB tax crime pilot programmes, and continuing to build South-South programmes. A major international conference on TIWB and possible future directions are under consideration for 2020. In addition, the OECD and UNDP will undertake a stocktaking exercise with a view to improving the delivery of TIWB programmes. For more on this see Section 4.12 and Chapter 6.

Four years on since its launch at the Third Financing for Development Conference in Addis Ababa, TIWB is playing its part in strengthening international co-operation geared towards building capacity in developing countries to attain the United Nations' (UN) Sustainable Development Goals (SDGs), as outlined in the Addis Ababa Action Agenda. The initiative's practical, learning-by-doing and results-oriented approach has quickly become a vital part of the wider development assistance on financing for development.

Acronyms

APA	Advance Pricing Agreement
ATAF	African Tax Administration Forum
BEPS	Base Erosion and Profit Shifting
CFA	Committee on Fiscal Affairs
CIAT	<i>Centro Interamericano de Administraciones Tributarias</i> (Inter-American Centre of Tax Administrations)
CO	United Nations Development Programme Country Office
CREDAF	<i>Cercle de Réflexion et d'Echange des Dirigeants des Administrations fiscales</i>
DAC	Development Assistance Committee
DGID	<i>Direction générale des Impôts et des Domaines</i> (Senegalese tax administration)
DGFIP	<i>Direction générale des Finances publiques</i> (French tax administration)
EOI	Exchange of Information
ETA	Egyptian Tax Authority
EU	European Union
FSH	Finance Sector Hub
FTA	Forum on Tax Administration
G20	Group of Twenty
GRS	Georgia Revenue Service
HMRC	Her Majesty's Revenue and Customs (United Kingdom)
KRA	Kenya Revenue Authority
KSP_{TA}	Knowledge Sharing Platform for Tax Administrations
LAC	Latin America and the Caribbean
MNEs	Multinational Enterprises
PIIs	Programme Impact Indicators
OECD	Organisation for Economic Development and Co-operation
SDGs	Sustainable Development Goals
TIWB	Tax Inspectors Without Borders
TIWB-CI	TIWB criminal investigation programmes
UN	United Nations
UNDP	United Nations' Development Programme
URA	Uganda Revenue Authority
WBG	World Bank Group

Glossary

Host Administration – The department or institution in a developing country or jurisdiction requesting TIWB audit assistance, responsible for assessment and collection of taxes and hosting the TIWB Expert.

Multinational enterprise group (MNE group) – A group of associated companies with business establishments in two or more countries.

Partner Administration – The department or institution in a country or jurisdiction providing a tax audit expert to a TIWB programme.

Roster Experts – Accredited audit experts, both serving and former, pre-qualified and listed by UNDP as available to implement TIWB programmes.

South-South co-operation – Refers to the technical co-operation among developing countries with low- and middle-income status, mainly in Africa, Asia and the Pacific, Latin America and the Caribbean.

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