

**EXPERT STARTER KIT**

# TAX INSPECTORS WITHOUT BORDERS

An OECD/UNDP joint initiative



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Resilient nations.*



## Practical Arrangements for the Expert

There are a number of practical issues that the Expert must address as part of travelling to and working in a foreign country or jurisdiction as part of a TIWB programme, such as vaccinations, insurance, tax obligations, etc. In some instances, the Host Administration may be able to assist with certain of these arrangements, and in cases where the Expert is a currently serving official on secondment, the Partner Administration may take responsibility for some of these arrangements.

The TIWB Expert should nonetheless assume responsibility for ensuring that these issues are considered and resolved in advance of the TIWB programme. In general, the inclusion of provisions in the Terms of Reference which outline responsibilities for managing the practical arrangements for the Expert associated with the TIWB programme will provide clarity to all parties.

Specifically, in terms of practical arrangements, the Expert will need to ensure that the following aspects of the TIWB programme are addressed ahead of time and, where necessary, included in the TIWB programme Terms of Reference:

**Health Requirements:** i.e. vaccinations

**Insurance:** regarding health and travel

**In-country Registration:** i.e. registration with the local embassy of the Expert's home country

**Pension Entitlements and/or Social Security payment obligations:** impact from participating in a TIWB Programme

**Security:** complete any necessary trainings or orientations before traveling

**Taxation Obligations:** whether participation in the TIWB Programme gives rise to any specific tax obligations for the Expert in his/her country of tax residence or within the Host Administration

**Visas:** generally addressed and taken care of by the Host Administration, however, this should be confirmed in advance by the Expert

**Work permits:** responsibility for application of work permits in compliance with the local laws.

The Terms of Reference, or a side letter, should address practical issues the Expert may face while engaging in a TIWB programme. The Host Administration and the Expert must be particularly pro-active in ensuring that the Expert is adequately prepared for the TIWB programme deployment when the Expert is a recently retired official, rather than a currently serving expert.



## Confidentiality of Tax Information

The confidentiality of information obtained in the course of a tax official's duties is a crucial issue within a tax administration. Failure to properly manage the responsibility of confidentiality can challenge the integrity of the Host Administration, whose audit capacity the Expert is working to build. Additionally, breaches of confidentiality may potentially give rise to litigation by taxpayers for (alleged) breach of the obligation.

It is therefore crucial that all parties of a TIWB programme consider and address confidentiality in the TIWB programme Terms of Reference. First, an understanding is needed of the source(s) and scope of the confidentiality duties imposed on tax officials in the Host Administration. It is the responsibility of the Host Administration to bring the obligations of confidentiality to the attention of the Expert. The Host Administration should also provide guidance on the proper handling of tax information (for example, clean desk policy) to ensure that its tax confidentiality obligation is upheld.

The second aspect is to ensure that the Expert, to the extent possible, will be subject to the same or equivalent obligations as the local officials. The Host Administration needs to determine how the same or equivalent confidentiality obligations that apply to local tax officials will apply to the Expert. For example, the obligations may apply directly to the Expert because the Expert falls within the definition of persons subject to those obligations under the relevant legislation. Alternatively, the Terms of Reference may ensure that equivalent obligations are imposed on the Expert. This may also involve the Expert taking the same oath or making an affirmation of secrecy as local tax officials.

On a practical level, Experts must fully understand the nature and scope of their obligations of confidentiality and the possible consequences and appropriate management process in case of a breach. The parties should have a clear understanding of how an alleged breach of tax confidentiality will be addressed. Any such issue involving an Expert who is a currently serving official is likely to require some involvement of the Partner Administration, and this procedure should be determined in advance and defined in the TIWB programme Terms of Reference.

It is important to ensure that investigations on breach of confidentiality are appropriately carried out before a determination is made on whether a breach has in fact occurred and the circumstances of that breach. During that investigation process, appropriate support for the Expert should be provided from the Host Administration and any Partner Administration, if the Expert is a currently serving official. The obligation of confidentiality of tax information is perpetual, extending beyond the end of the TIWB programme. In this regard, Partner Administrations must also note that, upon returning, Experts cannot share any confidential tax information obtained in the course of their duties as an Expert in the Host Administration.

Experts must also appreciate that the obligations of confidentiality to which they were or are subject as an official of the Partner Administration or their former administration, will continue to apply during the TIWB Programme.

There is a direct link between issues of confidentiality and the potential liability of the Expert if an issue of a breach of confidentiality arises.

## Legal provisions and other rules establishing tax information confidentiality

Specific provisions in a country's tax legislation commonly protect confidentiality of taxpayer information. In general, these provisions make it a criminal offence for tax officials to disclose information relating to a taxpayer that was obtained in the course of the performance of their duties. There is no universal definition of what constitutes tax information; however, in general, it covers all tax information obtained in the course of a person's duties as a tax official. The obligation to maintain confidentiality applies even after the official has ceased to work for the tax administration.

In addition to a tax law requirement, an obligation of confidentiality may arise from broader laws or regulations that apply to all civil servants. These may be obligations contained in the country's constitution or obligations arising from international agreements, such as double taxation agreements. Obligations of confidentiality, as well as other aspects of a tax official's conduct and duties, may also be founded in codes of conduct issued to tax officials or to all civil servants. This may include an oath or affirmation of secrecy that tax officials make before assuming their duties, or it may form part of the employment contract offered by the tax administration. An Expert may be required to take an equivalent oath of conduct before participating in the TIWB audit assistance programme.

In addition to the tax administration, other state institutions may be charged with monitoring how tax confidentiality is dealt with in practice. This could include supervision by Courts of accounts, internal audits, and investigations by anti-corruption agencies or tax police, and may have capacity to apply sanctions in cases of breach of tax confidentiality. The Expert must be made aware by the Host Administration of all legal provisions governing confidentiality and spelling out sanctions for breach as part of any signed confidentiality agreement/oath of secrecy.

## Tax Law Obligations

Some examples of domestic tax law obligations to maintain confidentiality of tax information are presented below. Each of these obligations to maintain confidentiality of tax information is coupled with a penalty provision to support the enforcement of the obligation.

### *France*

Tax Procedures Code, Article L103

#### Original text

*L'obligation du secret professionnel, telle qu'elle est définie aux articles 226-13 et 226-14 du code pénal, s'applique à toutes les personnes appelées à l'occasion de leurs fonctions ou attributions à intervenir dans l'assiette, le contrôle, le recouvrement ou le contentieux des impôts, droits, taxes et redevances prévus au code général des impôts.*

*Le secret s'étend à toutes les informations recueillies à l'occasion de ces opérations. Pour les informations recueillies à l'occasion d'un examen contradictoire de la situation fiscale personnelle, l'obligation du secret professionnel nécessaire au respect de la vie privée s'impose au vérificateur à l'égard de toutes personnes autres que celles ayant, par leurs fonctions, à connaître du dossier.*

### English translation

The professional secrecy obligation, as it is defined in articles 226-13 and 226-14 of the penal code, applies to all persons who, as a result of their functions or responsibilities, participate in the determination, assessment, recovery of or litigation relating to taxes, customs duty, tax charges, and royalties as provided for in the general tax code.

The obligation of secrecy extends to all information received as a result of carrying out these operations. Where information is received in the course of carrying out an independent audit of a taxpayer's personal tax situation, the professional secrecy obligation necessary to ensure the right to privacy is imposed on the tax auditor with regard to all other persons who, due to their official functions, may have knowledge of the tax file.

### *New Zealand*

Tax Administration Act 1994, s81

For the purposes of subsection (1), before an Inland Revenue officer performs their first official duty as an officer, they must make a declaration of secrecy and fidelity in the form prescribed by the Commissioner.

### *Poland*

Tax Ordinance Act

Under the Tax Ordinance Act, Poland makes all information received by the tax authorities subject to tax secrecy. Tax officials must affirm in writing that they will maintain tax secrecy, and undue disclosure of tax secrets is a criminal offence punishable by up to five years imprisonment under Article 306 of the Tax Ordinance Act.

### *South Africa*

Tax Administration Act 2011, s67(2)

An oath or solemn declaration undertaking to comply with the requirements of this Chapter in the prescribed form, must be taken before a magistrate, justice of the peace or commissioner of oaths by

- a. South African Revenue Service official and the Tax Ombudsman, before commencing duties or exercising any powers under a tax Act; and
- b. person referred to in section 70 who performs any function referred to in that section, before the disclosure described in that section may be made.

## *United States*

Section 6103 of the Internal Revenue Code provides

### a) General rule

Returns and return information shall be confidential, and except as authorized by this title

- 1) no officer or employee of the United States,
- 2) no officer or employee of any State, any local law enforcement agency receiving information under subsection (i)(7)(A), any local child support enforcement agency, or any local agency administering a programme listed in subsection (l)(7)(D) who has or had access to returns or return information under this section or section 6104 (c), and
- 3) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (e)(1)(D)(iii), subsection (k)(10), paragraph (6), (10), (12), (16), (19), (20), or (21) of subsection (l), paragraph (2) or (4)(B) of subsection (m), or subsection (n), shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term "officer or employee" includes a former officer or employee.

Under the Internal Revenue Code, wilful unauthorised disclosure of returns or return information is a felony punishable by a fine of up to USD 5 000 or imprisonment of up to five years, or both (I.R.C. § 7213). These penalties apply not only against the government employee who committed the unauthorised disclosure but also against a person who receives the information and knowingly publishes it. In addition, wilful unauthorised access to or inspection of returns or return information is a misdemeanour punishable by a fine of up to USD 1 000 or imprisonment of up to one year, or both (I.R.C. § 7213A). A federal employee convicted of any of these crimes is discharged from employment. The taxpayer may bring a civil action for damages under I.R.C. Section 7431 for any wilful or negligent unauthorised disclosure of a return or return information. Damages payable in such civil actions are the greater of USD 1 000 for each act of disclosure or actual damages sustained (increased by punitive damages in cases of wilful or gross negligence). The plaintiff may also collect court costs.

## Liability of the Expert

During a TIWB programme, an Expert may encounter issues of professional liability (related to his/her professional activities) and/or workplace health and safety. Host Administrations, Experts and Partner Administrations should ensure that potential liability issues are carefully considered and adequately addressed in advance of a TIWB programme. Boundaries of protection for liability and workplace safety requirements are important to structure any TIWB programme. In most cases, this is reflected in the programme Terms of Reference through a clause that addresses the topics of liability and indemnity.

### Professional liability

Issues of professional liability may arise when any wrongdoing, irregularity or incompetence by foreign tax Experts is observed during their official duties for a TIWB programme. Resident officials of the Host Administration are often protected from being held personally liable in such cases by local legislation. It is important to ensure that equivalent protections are afforded to the Expert. However, where fraud or other criminal acts are involved, domestic legislation does not provide protection for the acts or omissions of local tax officials.

As the Expert may not be familiar with the legal framework and customs of the Host Administration, there is a greater risk of misunderstandings or errors that could give rise to professional liability. It is incumbent on the Host Administration to provide the necessary details about the legal framework and customs in the host country to the Expert prior to the start of the TIWB programme.

### Workplace health and safety liability

Workplace health and safety of the Expert are central to a TIWB programme. The Expert should have protections in place for workplace health and safety that are equivalent to those of Host Administration officials.

In most cases, this will require the inclusion of appropriate provisions in the Terms of Reference, if the Expert's position is not covered by existing domestic legislation in the host country. Provisions could exist in regards to Host Administration office building access, availability of appropriate office equipment, a safe working environment etc. In some countries, the protections provided by workplace safety laws for local tax officials also extend to the tax official's journey to and from their place of work. Whether these laws extend to the TIWB Expert should be considered.

Other concerns may arise in the case of an expert seconded by a Partner Administration. Due to legislation in the Expert's home country/administration or the Expert's home employment contract, the Partner Administration may remain liable – for professional as well as workplace health and safety – for the

Expert as its employee during the course of the TIWB programme. This may still be the case when an Expert becomes or is considered an employee of the Host Administration. The Partner Administration may seek to transfer this liability to the Host Administration, to the extent possible, through modification of the Terms of Reference.



## Managing (potential) Conflict of Interest

Conflict of interest can be defined as a situation that occurs when an Expert is in a position to exploit his or her own professional or official capacity in some way for personal or corporate benefit. These situations involve public officials who, in their private capacity, have interests that improperly influence the performance of their official duties and responsibilities.

Fostering public trust in government institutions is a crucial element of good governance and builds a stronger relationship between the taxpayer and the State. As an Expert working in a foreign country or jurisdiction for the Host Administration, TIWB Experts have an important role to play in maintaining this taxpayer trust, notably by preventing and managing potential conflict of interest. Further information can be found in [Managing Conflict of Interest in the Public Sector: OECD Guidelines and Country Experiences](#).

State institutions other than the tax administration may have the responsibility for controlling and monitoring how conflict of interest is dealt with in practice. This could include internal audits and investigations by anti-corruption agencies or tax police. It is not possible to identify all possible forms of conflict of interest in advance of a TIWB programme. However, it is possible to manage the risk.

All parties to a TIWB programme must maintain a clear understanding of the applicable rules within the Host Administration that deal with conflict of interest, whether these are contained in formal legislation, regulations, codes of conduct or elsewhere. This includes awareness of the agencies (if any other than the tax administration itself) responsible for monitoring conflict of interest issues, the process for managing any conflict that arises, and any sanctions that may apply in a conflict of interest situation.

The legal responsibility of the Expert to appropriately manage conflict of interest must be defined by the Host Administration and referenced in the TIWB programme Terms of Reference. Existing rules and regulations set by a Host Administration may apply directly to the Expert if she/he is considered to be an employee of the Host Administration. Alternatively, if the Expert is not considered to be an employee of the Host Administration, equivalent obligations and legal responsibility may need to be defined in the Terms of Reference. The Expert is also expected to sign a declaration of no conflict of interest before commencement of a TIWB programme.

Experts must consider not only existing conflict of interest, but also apparent and/or potential conflict of interest. *Apparent conflict of interest* arises where appearances suggest to third-parties that an official's private interests could improperly influence the official's performance of duties. *Potential conflict of interest* may arise where an official has private interests that could have an improper future impact on the official's professional performance.

Herein, "conflict of interest" includes apparent and potential conflict of interest. Where there is an allegation of conflict of interest, it is important to ensure that investigations are carried out and managed appropriately before a determination is made on whether any such conflict exists. During the investigation

process, appropriate support for the Expert should be provided from the Host Administration and any Partner Administration (if the Expert is a currently serving official).

Within the context of a TIWB programme, conflict of interest could impact not only the expert, but also tax administrations in two separate jurisdictions. This may occur when the public duties of an Expert working for one tax administration (either Partner Administration or prior tax administration) improperly influences the performance of that Expert's official duties while working for another tax administration (Host Administration). In the case of currently serving officials from a Partner Administration working as TIWB Experts, there is an additional possibility of a conflict arising when a company being audited in the Host Administration is a tax resident in the Partner Administration country or jurisdiction.

## Practical Tips!

### Prior to the TIWB Programme

The *Expert* shall inform the Host Administration about:

- Key industry sectors in which s/he has worked;
- Having any professional activities or private interests with entities maintaining a presence/activity within the Host Administration jurisdiction.

The *Host Administration* shall discuss specific audits in which the Expert will participate, or, at a minimum, the main industry sectors.

Both the Expert and Host Administration will agree upon procedures for informing management and addressing a (possible) conflict of interest. These will be outlined in the TIWB programme Terms of Reference.

### During the TIWB Programme

The *Expert* should immediately discuss any (possible) conflict of interest which may arise with the Host Administration management and the TIWB Secretariat.

### After the TIWB Programme

The *Expert* must take all necessary measures to avoid future conflict of interest following termination of the TIWB programme (e.g. in providing tax advice to the private sector or working within another tax administration).

## Responding to potential Conflict of Interest

Determining an appropriate response depends on the programme stage, the degree of conflict and the degree of risk involved. Responses could include the following:

- Host Administration could reallocate the audits in which the Expert is or will be involved;
- Audit tasks participated in by the Expert could be limited to those which do not implicate the areas of potential conflict;

- Host Administration could discuss the specific conflict with the taxpayer concerned and the taxpayer could agree to the Expert's involvement, on the belief that the Expert will help reach an assessment that properly reflects the true position of the entity; or
- The Host Administration could select another TIWB Expert.

Experts may also make the personal decision to excuse themselves from the particular audit, or even – as the final option – end their participation in the TIWB programme, depending on the gravity of the conflict of interest.

Where the Expert is a currently serving tax official, the Host Administration should contact the Partner Administration and the TIWB Secretariat prior to changing the terms of, or terminating, the TIWB programme due to potential conflict of interest. This will allow the Partner Administration the opportunity to discuss the proposed changes to, or termination of, the TIWB programme with the Host Administration and the Expert before a final decision is made.

In any conflict of interest situation, the TIWB Secretariat is available to provide a replacement Expert as necessary.

### More Practical Tips:

- If you are the Host Administration, assist the Experts in understanding relevant obligations relating to conflict of interest and provide guidance on the practical steps (for example, declaration of interests) they must take to fulfil their duty to appropriately manage a conflict or potential conflict once it arises.
- If you are an Expert or a Host Administration, remain continuously vigilant to monitor the Expert's activities so that potential conflicts can be identified and managed early on in the TIWB programme. Some conflicts can be identified clearly in advance of a TIWB programme. Others (including potential conflicts), may only become apparent later in the TIWB programme.
- If you are the Expert, you are best placed to identify potential conflicts because you know your previous responsibilities and interests. You, therefore, bear a great responsibility to identify issues that could give rise to a (possible) conflict of interest during a TIWB programme.
- All parties should address management of potential conflict of interest in the TIWB programme Terms of Reference. Where a Partner Administration is involved, any potential conflicts which are identified should be discussed with the Partner Administration directly, as well as between the Expert and Host Administration.

### Examples

Three examples of conflict of interest that could arise in practice:

1. The Expert is asked by the Host Administration to participate in an audit of a subsidiary of a parent company in which he/she was previously involved in an auditing, while **working in the Expert's** own tax administration. Depending on the tax periods and transactions under consideration, this situation may lead to conflicts of interest of varying degree.

2. The Expert is asked to work on a bilateral Advanced Pricing Agreement (APA) or Mutual Agreement Procedure (MAP) case, where the taxpayer's related entity is a tax resident of the Expert's home jurisdiction.
3. Where the Expert or members of the Expert's immediate family hold controlling shares or senior positions in the taxpayer entity or one of its subsidiaries under audit.



## Non-Technical Skills for a TIWB Expert

An effective TIWB programme requires more than finding the Expert with appropriate knowledge, experience and skills in tax audit matters. Experts must also be aware of and sensitive to the different cultural and social context (including language) in which they will be working. Getting these elements right will be at least as important as technical skills to ensuring effective knowledge sharing on audit matters.

The hierarchy in a Host Administration may be different from what an Expert has previously encountered. The ways colleagues approach each other may be unfamiliar. The way discussions take place, the ways ideas and suggestions are brought forward – these too, may differ from what the Expert is used to. If Experts are not able to recognise, and adapt their behaviour to such differences, there is a risk of misunderstandings that could negatively influence the parties' ability to achieve the Programme objectives. Therefore it is essential that the Expert be culturally aware and flexible enough to understand and adjust to the practices and customs that are considered appropriate in the Host Administration. The Expert should be open to perceiving the differences in culture and able to use a range of techniques to adapt to the situation accordingly.

Non-technical considerations that may need to be considered include:

- Language skills which are sufficient to communicate (oral/written) effectively, including on technical tax issues, in (one of) the official language(s) of the host country or jurisdiction
- The unique work processes and environment (cultural, social and political) of the Host Administration in general and of the particular division in which the Expert works
- The role and the position of the Expert with regard to the management structure in which the Expert is working in the Host Administration
- The need to take time initially to observe current practices, habits and customs in the Host Administration and in the host country/jurisdiction society, and to consider how and why those practices exist
- Adoption of a team-based approach to ensure expertise is shared among the greatest number of officials
- The need to be sensitive to codes of conduct and internal staff management policies
- Developing trust-based relationships with colleagues and management

Some of these elements could be addressed in the TIWB programme Terms of Reference. For example, in terms of language skills, where the Host Administration and the Expert do not share the same native language, the common working language should be agreed upon in advance and the Expert should be proficient in reading and writing in this language.



## Programme Cycle

### 1. Identify Assistance Needs

- Host Administration identifies capacity and audit assistance needs, and reviews online preliminary questions.
- When necessary, the Host Administration seeks further clarification from the TIWB Secretariat or local UNDP Country Office about implementing a possible TIWB Programme.

*\*Host Administration includes any department of government tasked with the collection of tax revenues.*

### 2. Preparation of Assistance Request

- Host Administration reviews and completes the online [TIWB Assistance Request Form](#), specifically taking into consideration the following matters:
  - Specific area of audit assistance needs
  - Potential funding arrangements
- Host Administration receives an e-mail acknowledgement and validated version of the Assistance Request Form, as well as an assigned TIWB Programme Number in order to fill in the online TIWB Programme Details Questionnaire from the TIWB Secretariat.
- TIWB Secretariat and/or the local UNDP Country Office liaise with the Host Administration to complete the detailed [TIWB Programme Details Questionnaire](#), expounding on the form of assistance requested and providing more country-specific information on legal and practical issues relevant to the eventual TIWB Programme.
- Host Administration receives an e-mail acknowledgement with a validated copy of the Programme Details Questionnaire to be signed by the Head of the Host Administration and returned to the TIWB Secretariat via [e-mail](#) or regular [mail](#).

### 3. Appraisal of Assistance Request and Expert Selection

- TIWB Secretariat reviews and registers completed programme request details, specifically considering:
  - Scope and feasibility of assistance
  - Proposed funding arrangements
  - Country-specific legal or practical considerations
  - Avoidance of duplication with existing assistance
- TIWB Secretariat creates a Programme Summary to highlight main requirements of Host Administration.

- TIWB Secretariat disseminates the Programme Summary to (i) the international contact points in Partner Administrations in order to determine their capacity to respond to the TIWB Assistance and if no Partner Administration is able to take up the programme, (ii) to potential Donor Partners and finally, (iii) to the Roster of Experts.
- TIWB Secretariat provides a narrowed-down list of **interested Partner Administrations'** or Experts' details to the Host Administration. **Based on the TIWB Secretariat's recommendations**, the Host Administration confirms the Partner Administration or Expert with whom they would like to work.
- TIWB Secretariat works with the Host Administration, Partner Administration and Donor Partners, as needed, on identifying funding possibilities and defining financing arrangements.

#### 4. Programme Design: Terms of Reference

- Host Administration works with the TIWB Secretariat to clarify responsibilities regarding logistics for the TIWB Programme.
- TIWB Secretariat co-ordinates an introductory phone call with the Host Administration, the Expert, local UNDP Country Office and the Partner Administration (if relevant).
- Host Administration, facilitated by TIWB Secretariat and/or local UNDP Country Office, works with Expert and any Partner Administration or Donor Partner to establish the Terms of Reference, setting out roles and responsibilities of each party, as well as defining short-, mid- and long-term objectives and performance indicators for the TIWB Programme.
- Host Administration and Partner Administration or Expert sign the finalised Terms of Reference.
- TIWB Secretariat and/or local UNDP Country office, together with Host Administration and Expert, execute Mission #1 under the TIWB Programme as a scoping mission.

#### 5. Implementation

- Commencement of TIWB Programme within the Host Administration begins as of Mission #1.
- Local UNDP Country Office in the host country or jurisdiction provides in-country contextual and logistical support to Experts when on mission.
- TIWB Secretariat and/or the local UNDP Country Office provides continued administrative and practical support to both the Host Administration and/or the Expert(s).

#### 6. Monitoring

- After each TIWB mission, the Expert assesses outcomes and completes a TIWB [Mission Report](#).
- The Host Administration must complete an online TIWB Programme Progress Report after every three missions to measure the progress against the objectives and performance indicators set in the Terms of Reference.
- TIWB Secretariat/UNDP Country Office liaises with the parties to resolve any arising issues, while respecting confidentiality between Expert and Host Administration.

#### 7. Evaluation and Improvement

- Expert prepares a Final Programme Report summarising the TIWB Programme scope, actions taken and conclusions.
- Host Administration and Expert each prepare an online Programme Evaluation measuring impact of the TIWB Programme.

- TIWB Secretariat prepares TIWB Programme Evaluation Report based upon the Programme Evaluations received from the Host Administration and Expert.
- TIWB Secretariat drafts TIWB Programme Outcome Report and submits to Host Administration (and Partner Administration where applicable) and Expert for approval of publication on <http://www.tiwb.org>.
- TIWB Secretariat refines and improves the TIWB process where appropriate.





**Mission Report # \_\_\_\_\_**  
(Template)

<b>TIWB Programme n°:</b>		
<b>Host Tax Administration:</b>		
<b>Location of Mission:</b>		
<b>Dates of Mission:</b>		
<b>Dates of TIWB Programme (from / to):</b>		
<b>Name(s) of the TIWB Tax Audit Expert(s):</b>		
<b><u>Mission Costs</u></b>		
<b>Type</b>	<b>Amount (USD)</b>	<b>Paid for by:</b> <i>(Host Administration, Expert, Partner Administration, OECD, UNDP, Donor)</i>
Expert remuneration		
Air Travel expenses		
Per Diem <i>(includes accommodation, meals and miscellaneous)</i>		
Local Transportation		
Visa/work permit fees		
Other <i>(describe):</i>		
<b>TOTAL:</b>		



**Agenda:**

**Remote assistance provided since last TIWB Mission:**

**TIWB Programme Implementation Associated Risks**

<b>Risk Area</b>	<b>Risk</b>	<b>Potential Mitigation</b>	<b>Comments</b>
<b>Delivery of results</b>			
<b>Management</b>			
<b>Political</b>			
<b>Other [please specify]</b>			

**Overview of the Mission/Mission Objectives:**

**Summary of cases reviewed:**

*(Duplicate table below for each case)*

<b>Case No.</b>	
<b>Sector</b>	
<b>Tax issues covered</b> <i>(e.g. intragroup financing/ services/ licensing, transfer pricing, valuation of intangibles, business restructuring, etc.)</i>	
<b>Taxpayer interaction by Expert</b> <i>(e.g. participation in discussions with taxpayer)</i>	
<b>Current stage</b>	
<b>Outcomes</b>	



**Follow-up actions:**

**Progress achieved:**

**Recommendations and lessons learnt:**

**Additional issues to highlight/challenges encountered:**

**Next steps (including UNDP local office follow-up, if any):**



**Follow up Actions and Deadlines for Auditors prior to subsequent mission:**

**Next mission dates:**

**Prepared by \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.**

**Signature: \_\_\_\_\_**





## Final Programme Report

Template

<b>TIWB Programme n°:</b>	
<b>Host Tax Administration:</b>	
<b>Location (country/jurisdiction) of Programme:</b>	
<b>Dates of TIWB Programme (from / to):</b>	
<b>TIWB Tax Audit Expert</b>	

### 1. Background and Scope:

### 2. Executive Summary:



**3. Brief Description of Actions Taken and progress achieved:**

**3.1 Impact on Tax Collection**

Outcome

**3.2 Impact on Staff Expertise**

Outcome

**3.3 Impact on Tax Compliance**

Outcome



**Summary of cases reviewed:**

<u>Case No.</u>	<u>Sector</u>	<u>Tax Issues covered</u> <i>(e.g. intragroup financing/ services/ licensing, transfer pricing, valuation of intangibles, business restructuring, etc.)</i>	<u>Stage reached</u>	<u>Taxpayer interaction by the Expert</u> <i>(participation in discussions with taxpayer)</i>

**4. Conclusion (including recommendations and lessons learned)**

Prepared by \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signature:

\_\_\_\_\_



## Tax Audit Expert "Expression of Interest"

\*I am a:

- Currently serving tax audit expert  Retired tax audit expert

I have already been cleared by my current Tax Administration to apply for a position of TIWB Tax Expert in a TIWB Programme.

- Yes  No

\*Last Name:

\*First Name:

\*Email address:

\*Work Telephone:

Country Code

Number

Mobile Telephone:

Country Code

Number

Area(s) of expertise:

Check all that apply

- Taxes
- a. Income Tax (corporate or personal)
- b. Capital Gains Tax
- c. VAT
- d. Property Tax
- e. Wealth & Inheritance Tax
- f. Customs
- g. Excise Taxes

h. Tax Policy & Interpretation

**Specialty**

a. Advance Pricing Arrangements

b. Avoidance/Evasion Schemes

c. Business Restructuring

d. Controlled Foreign Corporations

e. Exchange of Information

f. Hybrid Instruments

g. Intangibles

h. Intra-group Financing

i. Intra-group Services

j. Mutual Agreement Procedures / Arbitration

k. Permanent Establishment

l. Tax Residency

m. Transfer Pricing

n. Tax Treaties

**Skills**

a. Business Intelligence and Data Analytics

b. Case Selection / Risk Assessment

c. Computer Systems Audit

d. Criminal Tax Investigation

e. Development of Administrative Manuals / Regulations / Taxpayer Guidance

f. Dispute Resolution / Mediation / Negotiating Settlements

g. Electronic Accounting Data Analysis

h. Fraud and Forensic Examination and Analysis

i. General Audit Processes and Organisation

j. Training and Skills Development

k. Valuation / Econometric Modelling

**Special (Sector) Knowledge**

a. Automotive

b. Banking

c. eCommerce

d. Insurance

e. Mining

f. Manufacturing

g. Oil & Gas

- h. Other Natural Resources (Forestry Farming etc)
- i. Pharmaceutical
- j. Sales & Distribution
- k. Telecommunications
- l. Tourism & Hospitality
- m. Transport / Logistics
- Other:

**\*Resume/CV:**

(Word format only)

**Select file to upload...**

Allowed file type(s): .doc, .docx

**\*Name of Current Tax Administration:**

**\*Number of years served on Current Tax Administration:**

**\*Date of Retirement:**

mm/dd/yyyy

**\*Name of Prior Tax Administration:**

**\*Number of years served on Prior Tax Administration:**

**\*Referral #1**

Name:

Title:

Company:

Telephone Country Code:

Telephone:

Email:

**\*May we contact this person directly?**

- Yes  No

**\*Referral #2**

Name:

Title:

Company:

Telephone Country Code:

Telephone:

Email:

**\*May we contact this person directly?**

Yes  No

**\*Please describe, in detail, your key achievements while serving as a tax auditor in the public domain:**

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**\*Do you have experience working with other tax administrations?**

Yes  No

**\*Do you have experience working with developing country tax administrations?**

Yes  No

**\*Please describe any experience that you may have in providing training to others:**

---

**Language Proficiency:**

	<i>Language:</i>	<i>Level:</i>
#1	Select: ▼	Select: ▼
#2	Select: ▼	Select: ▼
#3	Select: ▼	Select: ▼

**\*Availability for a TIWB Programme:**

	Start Date	End Date
Availability Period	@@CurrentDateUS 	

**For which periods of time would you accept to participate as part of a TIWB programme? (Check all that apply.)**

- Less than 2 weeks
- 2 - 4 weeks
- 1 - 3 months
- 3 - 6 months
- 6 - 12 months

**Further information not included above:**





## PROGRAMME EVALUATION

Thank you for your recent participation in a Tax Inspectors Without Borders (TIWB) programme. In order to monitor and evaluate the impact of our programmes, the TIWB Secretariat invites you to please complete this online Programme Evaluation.

The feedback you provide will enable us to further refine and improve processes and contribute to the successful implementation of future TIWB programmes. We are grateful for your time in completing this Programme Evaluation.

Please use the TIWB Programme Number communicated to you in the email from the TIWB Secretariat to commence the survey.

\*TIWB Programme N°:

\*I am a:

- TIWB Host Administration  TIWB Expert

\*First and last name:

\*Name of Host Tax Administration:

\*Number of tax officials trained under the TIWB programme:

\*Tax issues covered under the TIWB programme

Please check all that apply

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Advance Pricing Arrangements  | <input type="checkbox"/> Dispute Resolution / Mediation / Negotiating Settlements | <input type="checkbox"/> Mutual Agreement Procedures / Arbitration |
| <input type="checkbox"/> Avoidance / Evasion Schemes   | <input type="checkbox"/> Electronic Accounting Data Analysis                      | <input type="checkbox"/> Permanent Establishment                   |
| <input type="checkbox"/> Business Intelligence and Data Analytics                                | <input type="checkbox"/> Exchange of Information                                  | <input type="checkbox"/> Tax Residency                             |
| <input type="checkbox"/> Business Restructuring  | <input type="checkbox"/> Fraud and Forensic Examination and Analysis              | <input type="checkbox"/> Tax Treaties                              |
| <input type="checkbox"/> Case Selection / Risk Assessment  | <input type="checkbox"/> General Audit Processes and Organisation                 | <input type="checkbox"/> Training and Skills Development           |
| <input type="checkbox"/> Computer Systems Audit  | <input type="checkbox"/> Hybrid Instruments                                       | <input type="checkbox"/> Transfer Pricing                          |
| <input type="checkbox"/> Controlled Foreign Corporations   | <input type="checkbox"/> Intangibles  | <input type="checkbox"/> Valuation / Econometric Modelling         |
| <input type="checkbox"/> Criminal Tax Investigation  | <input type="checkbox"/> Intra-group Financing                                    | <input type="checkbox"/> Other:                                    |
| <input type="checkbox"/> Development of Administrative Manuals / Regulations / Taxpayer Guidance | <input type="checkbox"/> Intra-group Services                                     |  |

\*Sectors of industry covered under the TIWB programme:

Please check all that apply

- |                                     |  |  |
|-------------------------------------|--|--|
| <input type="checkbox"/> Automotive | <input type="checkbox"/> Manufacturing                                     | <input type="checkbox"/> Telecommunications    |
| <input type="checkbox"/> Banking    | <input type="checkbox"/> Oil & Gas   | <input type="checkbox"/> Tourism & Hospitality |
| <input type="checkbox"/> eCommerce  | <input type="checkbox"/> Other Natural Resources (forestry, farming, etc.) | <input type="checkbox"/> Transport / Logistics |
| <input type="checkbox"/> Insurance  | <input type="checkbox"/> Pharmaceutical                                    | <input type="checkbox"/> Other:                |
| <input type="checkbox"/> Mining     | <input type="checkbox"/> Sales & Distribution                              |  |

Host Tax Administration Overall Reporting:

\*Which units of the tax administration were supported by the TIWB programme?

\*TIWB casework

Number of advanced pricing arrangements (APAs) initiated with TIWB support:	Select: ▼
Number of APAs negotiated with TIWB support:	Select: ▼
Number of audit cases selected for audit by TIWB risk selection	Select: ▼
Number of audit cases progressed with TIWB support:	Select: ▼
Number of audit cases completed with TIWB support:	Select: ▼
Number of audit cases progressed with TIWB support and not yet completed:	Select: ▼

## HOST ADMINISTRATION TAX OFFICIALS:

\*Please provide an evaluation of the improvement of Host Administration tax officials who participated in the TIWB programme in the following areas:

	Minor	Moderate		Significant		n/a
	1	2	3	4	5	
Knowledge in the tax issues covered by the programme	<input type="radio"/>					
Knowledge of international tax matters	<input type="radio"/>					
Oral communication skills	<input type="radio"/>					
Writing skills	<input type="radio"/>					
Organisation of work	<input type="radio"/>					
Confidence in conducting tax audits	<input type="radio"/>					
Conducting meetings with taxpayers	<input type="radio"/>					
Interview techniques	<input type="radio"/>					
Negotiation skills	<input type="radio"/>					
Conducting risk assessment	<input type="radio"/>					

\*Which skills, specifically, did the Host Administration tax officials acquire during the TIWB Programme?

\*To what extent have you seen the Host Administration tax officials apply the skills acquired and knowledge gained to their work?

\*What do you recommend for the Host Administration tax officials to do in order to continue building audit capacity after conclusion of the TIWB programme?

## TIWB PROGRAMME, IN GENERAL:

\*Please evaluate the TIWB Programme on the following:

	Poor	Average	Excellent
--	------	---------	-----------

	1	2	3	4	5
Support provided by the Host Administration	<input type="radio"/>				
Support provided by TIWB Secretariat	<input type="radio"/>				
Duration of the TIWB Programme	<input type="radio"/>				
Ease and compatibility of scheduling missions	<input type="radio"/>				
Utility of TIWB Expert Starter Kit	<input type="radio"/>				
Quality of TIWB materials	<input type="radio"/>				

\*Were the cases selected to be worked on during the TIWB Programme prioritised based on risk assessment?

Yes  No

Please explain:

\*What did you appreciate most about the TIWB Programme?

\*What could be improved with regard to the structure, delivery, and/or materials of the TIWB Programme?

\*Did you observe any gaps in the legal or administrative policies of the host country/jurisdiction?

\*What actions would you recommend to address the above-identified gaps?

\*Did you have any interaction with the local UNDP office?

If yes, what value did the interaction lend to the TIWB programme, in your view?

A large, empty rectangular box with a thin black border, intended for the respondent to provide their answer to the question above. The box is currently blank.

# TIWB Programme Indicators for Evaluation provided for in the Terms of Reference (ToR)

## Short-term Indicators

Please select the programme impact indicators which were defined TIWB programme ToR and evaluate the relative progress on each.

	Included in ToR? If yes, check this box:	Poor 1	Level of Accomplishment				Excellent 5
			Average				
			2	3	4		
Attention to understanding the concept, ideas and principles of Compliance Risk Management in practice (general principles, practical "tools" to be used in practice and how to select and use those "tools" and behavioural aspects)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Audit approach developed regarding the actions to be undertaken in the TIWB Programme (strategic document)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Description of audit approach available (more general outline of goals to be reached and how to get there; practical document)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Description of audit techniques to be used during the TIWB Programme are available (specific description, also for practical use)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Charts of work flow procedures available (essential for developing IT support regarding the audit processes in the future)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Specific risk analysis and risk selection methods and criteria for the branches/industries to be audited are identified	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Risk selection and risk analysis methodology developed and implemented (supported by IT)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Internal guidelines for selection of audit cases set up and available (based on principles of Compliance Risk Management and picking the right "tools")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Information available on "understanding" of branch and businesses to be audited (branch information, "knowing the business")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Audit planning mechanism in place (including monitoring aspects)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Specified, targeted and clearly stated standardised audit assignments available and used (necessary for consistent audit practice with clear objectives)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Standardised layout of audit reports available and used (necessary for consistent audit practice)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Training/education programme developed for involved employees regarding audit approach and audit techniques to be used (to be documented)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Internal manuals and guidelines regarding audit procedures and techniques for employees developed and in place (manuals should describe working procedures and containing relevant back ground information on the working processes)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Monitoring system in place regarding progress of audits to be performed, and containing elements of hours spent on audit as well as quality of audit measures performed (Could be divided by hours spent on preparing the audit, doing the audit, meetings/discussions with the taxpayer/company, completing reports, etc.)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Taxpayer Education Programme designed and undertaken (general	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

or sector-specific) on tax obligations or specific risk areas

Other (1)	<input type="checkbox"/>	<input type="radio"/>				
Other (2)	<input type="checkbox"/>	<input type="radio"/>				
Other (3)	<input type="checkbox"/>	<input type="radio"/>				

# TIWB Programme Indicators for Evaluation provided for in the Terms of Reference (ToR)

## Mid-term Indicators

Please select the programme impact indicators which were defined TIWB programme ToR and evaluate the relative progress on each.

	Included in ToR? If yes, check this box:	Level of Accomplishment				
		Poor 1	Average 2	Average 3	Average 4	Excellent 5
Information on audits, conducted and finalised under TIWB Programme (number of audits; improved consistency in audit outcomes*; effects on capacity building*);. *Specific criteria to be determined	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased tax revenues from the performed audits (divided into assessments, penalties, interest)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Staff is capable of applying the newly obtained knowledge and skills on audit approach and audit techniques in practice (e.g. effects to be measured by quality and content of audit files and audit reports)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Staff is capable of applying principles of Compliance Risk Management in practice (reflected in behaviour of staff, e.g. being accessible and available for companies, staff and approaches the companies on the basis of "trust")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Audits have been performed and finalised within the time frames, set out in internal procedures (monitoring system in place)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality and content of audit reports meet standards set in internal manuals and regulations	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improved accessibility to taxpayers who were audited regarding tax matters (contacts with CEOs, CFOs, etc.; practical use and understanding of Compliance Risk Management principles)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Measures in place to monitor (increases in) level of compliance of taxpayers who were audited (e.g. filing obligations, giving easier access to company data and information, timely payments of taxes)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Further development (and implementation) of specific audit approach and client treatment for various types of companies	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in international requests for exchange of tax information to other tax administrations (quantitative and qualitative; information available as to tax administrations that are approached more frequently and on which topics)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Availability of and accessibility to foreign experts involved in TIWB Programme (onsite or through other channels, like e-mail, etc.)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Demonstrate added value from quality of work and efforts of foreign experts involved in TIWB Programme	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in-depth audit activity, based on outcome of performed audits (third-party investigations, requests for exchange of information, etc.)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Synergy effects of TIWB Programme and other international/bilateral tax audit programmes	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mid-term evaluation of effects of TIWB Programme (covering various and multiple aspects)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (1)	<input type="checkbox"/>	<input type="radio"/>				
Other (2)	<input type="checkbox"/>	<input type="radio"/>				
Other (3)	<input type="checkbox"/>	<input type="radio"/>				

# TIWB Programme Indicators for Evaluation provided for in the Terms of Reference (ToR)

## Long-term Indicators

Please select the programme impact indicators which were defined TIWB programme ToR and evaluate the relative progress on each.

	Included in ToR? If yes, check this box:	Level of Accomplishment				
		Poor	Average			Excellent
		1	2	3	4	5
Changes in fulfilling tax obligations by companies that were audited, e.g. filing obligations, timely payments etc.; demonstrable effects of applying principles of Compliance Risk Management in practice	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improved access to the tax administration for CEOs, CFOs and other key players of the company taxpayers	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased willingness to provide data and information to tax administration ("voluntary disclosure of data and information")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company taxpayers behave as "equal business partners" in relations with tax administration	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company taxpayers are open to discussions with tax administration regarding preliminary agreements	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Staff of tax administration acts and works according to principles and ideas of Compliance Risk Management	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Decrease in number of litigations, objections and appeals made by taxpayer companies	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in number of preliminary agreements on various tax matters made with taxpayer companies, along with improved quality of these agreements	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduction in length of time for tax dispute resolution	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in service usage by taxpayer companies with tax administration	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Taxpayer risks identified by sector and branch, and percentage of those risks quantified and modelled	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (1) <input type="text"/>	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (2) <input type="text"/>	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (3) <input type="text"/>	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Check this box if you do not want the TIWB Secretariat to use comments made by the Expert in this questionnaire as part of its promotional materials.

Do not use comments herein