

Programme Details Questionnaire

Tax Inspectors Without Borders (TIWB) facilitates targeted tax audit assistance programmes in which foreign tax auditors work together directly with tax officials in developing countries on actual audit cases and audit related issues and sharing audit practices for specific cases.

You have requested expert assistance under the TIWB initiative and by means of this TIWB Programme Details Questionnaire, your tax administration is requested to provide background information on the assistance that is required.

A Host Administration Starter Kit is available online, providing comprehensive information on the programme and covering issues that are relevant to the Host Administration.

Before completing this Programme Details Questionnaire, you are invited to visualize it as a reference document which can be [printed](#). We advise you to take the time to gather all the information before starting the Programme Details Questionnaire. Please note the Disclaimer and the information on the use of TIWB Data at the end of this document.

****Please note that you can save and quit the Questionnaire at any time by entering your email address to receive a link to complete the Questionnaire at a later time. However, if you step away from this page while filling out the Questionnaire and your session times out, you will need to contact the TIWB Secretariat in order to retrieve your incomplete Programme Details Questionnaire for completion.****

Once submitted, the completed TIWB Programme Details Questionnaire will be sent to you in PDF version by the TIWB Secretariat and must be signed by the Head of the Host Tax Administration. The completed and signed TIWB Programme Details Questionnaire must then be returned to the TIWB Secretariat either by mail to the following address:

TIWB Secretariat, Tax and Development
Boulogne Annex
2 rue André-Pascal
75775 Paris Cedex 16
FRANCE

Or by e-mail to: secretariat@tiwb.org

Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organisation for Economic Co-operations and Development (OECD) and the United Nations Development Programme (UNDP).

Background information about TIWB is available on our website: www.tiwb.org.

1. TIWB Programme N°:

Provided by TIWB Secretariat

A. ABOUT YOUR TAX ADMINISTRATION

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

2. Official Name of Host Tax Administration:

3. Address of Head Office of Host Tax Administration

Street:

Street 2:

City:

Postal Code:

4. Host Tax Administration Country:

Select:

5. Contact Person at Host Tax Administration

First Name:

Last Name:

Telephone:

Email Address:

6. Head of Host Tax Administration:

First Name:

Last Name:

Job Title:

7. Administration Level:

Select:

8. Status of Host Administration:

Select:

9. Total Number of Officials in Host Tax Administration:

10. Audit Personnel

Total Number of Officials involved in Audit Activities

Number of Auditors in Large Taxpayers Office (or equivalent, including MNEs)	<input type="text"/>
Number of Auditors in Medium-Small Taxpayers Office (or equivalent)	<input type="text"/>
Number of Auditors in International Tax Office	<input type="text"/>
Number of Auditors in High Net Worth/Wealthy individuals	<input type="text"/>
Number of Auditors in other areas	<input type="text"/>

11. How many tax offices are in the host country where audit activities are undertaken?

12. Principal Tax Offices in the Host Country where audit activities are undertaken

(e.g. headquarters, regional offices which conduct tax audits, etc)

	Headquarters, Regional, Etc	Number of Audit Staff Members:
Office #1:	<input type="text"/>	<input type="text"/>
Office #2:	<input type="text"/>	<input type="text"/>
Office #3:	<input type="text"/>	<input type="text"/>
Office #4:	<input type="text"/>	<input type="text"/>
Office #5:	<input type="text"/>	<input type="text"/>
Office #6:	<input type="text"/>	<input type="text"/>
Office #7:	<input type="text"/>	<input type="text"/>
Office #8:	<input type="text"/>	<input type="text"/>

B. GENERAL INFORMATION ABOUT AUDITS IN YOUR TAX ADMINISTRATION

13. In what form are taxpayers' records required to be kept (according to legislation)?

- Paper records
- Electronic records
- Both (if both are possible, which is more common?):

14. In what form are the Host Tax Administration's records kept?

- Paper records
- Electronic records
- Both (if both are possible, which is more common?):

15. Are there any standards regarding the timeframes for completing an audit by the Host Tax Administration (from preparation of the audit until reporting)?

(e.g. number of days/weeks/months)

- Yes No

16. If Yes,

Please specify:

Are these standards/timeframes based on legal provisions or internal guidelines?

17. Does the Host Tax Administration's audit cycle allow it to identify which taxpayers will be subject to audit at least two months prior to the commencement of the audit?

- Yes No

18. Do you foresee an audit carried out during the TIWB Programme as being likely to lead to a criminal investigation?

- Yes No

19. Is the Expert liable to be summoned before a Court of Law or Tribunal to give evidence regarding an audit carried out under the TIWB Programme?

- Yes No

C. CURRENT PROGRAMMES OF TAX AUDIT-RELATED ASSISTANCE

20. In the last two years, has the Host Tax Administration made a request for audit or audit-related assistance to any other provider or donor partner?

- Yes No

D. TAX AUDIT AREAS IN WHICH EXPERT ASSISTANCE IS REQUIRED

(Check all that apply)

28. Type of taxes for which assistance is required:

- Direct Tax (e.g. personal or corporate income tax, capital gains tax, property tax) Indirect Tax (e.g. VAT or consumption tax)

29. Specific tax issues to be audited:

(Please describe in detail)

30. Type of taxpayers to be audited:

- High Net Worth/Wealthy Individuals Multi-National Enterprises (MNEs)
 Large Businesses/Large Taxpayers Other:
 Medium and Small Taxpayers

31. Please describe criteria/threshold for Large Businesses/Large Taxpayers:

32. Please describe criteria/threshold for Medium and Small Taxpayers:

33. Please describe criteria/threshold for High Net Worth/Wealthy Individuals:

34. Type(s) of audits for which assistance is required:

- Desk-based audit
- Joint audits, simultaneous audits or examinations with foreign tax administrations
- Field audit (e.g. audit conducted at the taxpayer premises)
- Other:

35. Please specify industry or sector-specific commercial activities to be audited:

- Entertainment
- Other Services
- Financial Services
- Telecommunications
- Manufacturing
- Trading
- Mining
- Transport & Logistics
- Oil and Gas
- Other:
- Other Natural Resources (forestry, farming, etc)

36. Type of audit methodologies for which assistance is required:

- Risk Review/Risk Assessment and Case Selection
- Audit Planning and Execution (direct and indirect methods, e.g. verification of taxpayers' records and non-taxpayer source information, unannounced audits)
- Computer Forensic Audits
- Dispute Resolution
- Other (please specify):

37. Please provide any further relevant details of the types of audit or audit-related activities in which the TIWB Tax Expert will be involved:

E. ROLE AND POSITION OF THE EXPERT

41. Short Description of the TIWB Expert Role:

(Please provide details of the tasks and responsibilities to be undertaken by the TIWB Expert; further details will be clarified in drafting of the Terms of Reference)

42. Name of the Department/Unit of the Host Tax Administration in which the TIWB Expert will work:

43. Address of the Tax Office where the TIWB Expert will be based:

Street:

Street 2:

City:

Postal Code:

44. Manager of the Division/Unit where TIWB Tax Expert will work:

(this may be the same person who was named the Contact Person on Page 1 of this form)

First Name:

Last Name:

Title:

Telephone:

Email Address:

45. To whom will the TIWB Tax Expert report (if not to the Manager listed above):

(this may be the same person who was named the Contact Person on Page 1 of this form)

First Name:

Last Name:

Title:

Telephone:

Email Address:

46. Please describe the infrastructure available at the workplace of the TIWB expert:

(office equipment, computers, internet connections, telephone, access to legislation, library, etc.)

47. Audit assistance tools available to the TIWB Expert:

- | | |
|---|---|
| <input type="checkbox"/> Audit manuals/Practice notes | <input type="checkbox"/> Host Country tax legislation |
| <input type="checkbox"/> Commercial databases | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Computer Aided Audit Tools (CAAT) | <input type="checkbox"/> None Of The Above |
| <input type="checkbox"/> Double Tax treaties/tax information exchange agreements in force | |

48. Please provide a list of the countries or jurisdictions with whom tax treaties/tax information exchange agreements exist:

49. Briefly describe the qualifications of the tax officials expected to work with the TIWB Expert:

50. Please describe any specific education or professional qualification(s), skill(s) or experience(s) that the TIWB Expert is required or preferred to have:

F. STATUS OF FOREIGN EXPERT AND POTENTIAL LEGAL RESTRICTIONS

54. What will be the status of the foreign expert working in the Host Tax Administration under the TIWB Programme?

- Considered an employee with same status as local tax employees
- Considered an employee with different status than local tax employees
- Special Advisor, only involved in specific functions and/or tasks
- Other:

55. Please describe:

56. Are there any (legal or other) restrictions that may prohibit or limit a foreign national from working with or for the Host Tax Administration?

- Yes No

57. Please describe and mention legal or other provisions:

58. Are there any preconditions to be fulfilled before a foreign national can work for or with the Host Tax Administration?

(please describe)

59. Are there any specific activities a foreign national cannot be involved in when working in the Host Tax Administration, based on legislation or internal regulations?

- Access to computer information systems Participating in taxpayer interviews
- Access to audit files Other (please specify and describe):
- Access to taxpayer information None Of The Above
- Visiting taxpayer's premises

60. Will the TIWB Expert require any visas (including multi-entry visas), work permits or any other documentation to be able to work under the TIWB Programme in the Host Tax Administration?

- Yes No

61. Please provide details:

62. Will the Host Tax Administration make the necessary arrangements on behalf of the TIWB Expert to obtain the documentation mentioned above?

- Yes No

63. Please describe the documentation which must be provided by the TIWB Expert:

64. Please describe, in detail, the process and formalities for obtaining the necessary documentation:

Provide hyperlinks to any relevant agencies

65. Are there any additional relevant requirements for the TIWB Expert (e.g. background or police checks)?

Yes No

66. Please specify:

67. Approximately how long does it take to obtain the necessary documentation (e.g. visas, work permits)?

G. EMPLOYMENT TERMS AND PRACTICAL CONSIDERATIONS

69. Proposed duration of TIWB Programme:

- One month or less
- 1 - 3 months
- 3 - 6 months
- More than 6 months

70. Requested TIWB Programme Start Date:



71. Average number of working hours per week for the TIWB Expert:

72. Usual office hours for the TIWB Expert:

73. Will the TIWB Expert be expected to travel away from the main tax office?

- Yes No

74. To where and to what extent?

(please describe)

75. Name and title of the person who will sign the TIWB Terms of Reference or other documentation relating to the TIWB Programme:

Generally this is the Head of the Host Administration

H. CODE OF CONDUCT

77. Are local tax officials subject to a code of conduct?

- Yes No

78. Is this code of conduct embedded in national legislation or in internal regulations?

- Yes No

79. Is the code of conduct applicable to all civil servants or specifically to tax officials?

- All civil servants
 Tax officials only
 Other:

80. Please provide a copy of or link to the text of the code of conduct:

81. During the TIWB Programme, would the TIWB Expert be subject to this code of conduct in the same way as local tax officials?

- Yes No

I. CONFIDENTIALITY OF TAX INFORMATION

82. Under which law(s) or regulation(s) is confidentiality of tax information protected in the Host Country?

(For example: the tax law, any law applying to all public service officials, or under the Constitution. Please provide detailed information.)

83. How are local tax officials made subject to the obligation of confidentiality of tax information?

(e.g. by swearing an oath or affirmation; in this case, please provide a copy of oath or affirmation)

84. Will the TIWB Expert be required to follow the same procedures and/or make the same oath or affirmation?

Yes No

85. In case of a breach of tax information confidentiality, what measures or sanctions can be undertaken regarding tax officials?

(please provide details)

86. Are the aforementioned measures or sanctions also applicable to the TIWB Expert?

Yes No

87. Are there any state institutions - other than the tax administration - who deal with cases of possible breaches of confidentiality by tax officials?

Yes No

88. Please specify (e.g. tax police, anti-corruption agencies) and provide details, including information on the powers of these agencies and their role (e.g. advisory, independent, etc).

J. FUNDING

90. Does the Host Administration require assistance to meet the entirety of the TIWB Programme costs?

- Yes No

91. Does the Host Tax Administration propose to offer any remuneration (salary) to the TIWB Expert?

- Yes No

92. Please provide details:

93. Please identify any Donor Partners with whom the Host Tax Administration is currently engaged that may be in a position to fund part or all of the proposed TIWB Programme:

94. Please indicate whether there exists any budget within the Host Administration which may cater for the proposed TIWB Programme:

K. CONFLICT OF INTEREST

98. Are there any legal provisions regarding conflict of interest by tax officials in the Host Tax Administration?

Yes No

99. Please specify and describe:

100. Does the Host Tax Administration have any internal procedures or policies in place to identify potential conflicts of interest?

Yes No

101. Please specify and describe:

102. Does the Host Tax Administration have a policy and/or internal procedures for managing potential conflicts of interest?

Yes No

103. Please provide details:

110. Will this responsibility apply in the same way to the TIWB Expert who will work in the Host Tax Administration?

Yes No

111. Are there fixed procedures how this will be addressed by the Host Tax Administration regarding the foreign expert?

(please specify and describe)

112. How will the Host Tax Administration deal with these issues regarding a foreign tax expert?



Yes No

121. Please provide reasons:



DISCLAIMER

Tax Inspectors Without Borders (TIWB) or the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), its officials and staff, make no guarantees, undertakings or representations whatsoever in connection with (i) the assistance provided by TIWB to Host and/or Partner Administrations, Donor Partners and Experts and/or (ii) the TIWB Programme, and assume no responsibility or liability for any and all claims, losses, damages, and costs of any nature whatsoever, including those of third parties, arising directly or indirectly out of, or in connection with i) and/or ii) aforementioned.

Submitting a request for assistance does not give rise to any obligation for neither the OECD nor UNDP or the TIWB Secretariat to respond to the request, including to refer any expert(s) in response to a request.

While the TIWB Secretariat applies due diligence in the selection, vetting or accreditation process of experts referred to Host Administrations, the Host Administration engaging the TIWB Expert retains ultimate responsibility for ensuring any necessary background or reference checks are completed to its satisfaction.

Any contractual relationship regarding the TIWB Programme is between the Host Administration and the Expert or Partner Administration. There is no contractual relationship between the OECD, UNDP and TIWB on one hand, and the Host Administration, the Expert or the Partner Administration, on the other hand.

The Experts and officials of the Host or Partner Administration shall not be considered as members of the staff, employees or representatives of the TIWB Secretariat or the OECD and UNDP, and shall not have any power to commit neither the OECD nor UNDP in respect of any obligation or expenditure whatsoever. Experts and officials of the Host or Partner Administration shall not have any claim to any advantage, payment, reimbursement, exemption or service. In particular and without limitation, Experts and officials of the Host or Partner Administration may not in any manner claim the benefit of the privileges and immunities enjoyed by the OECD and/or UNDP by its staff and officials.

TIWB DATA

By submitting the TIWB Assistance Request Form and other Programme documentation, the Host Administration authorises the TIWB Secretariat and the OECD and UNDP to compile and make use of the data contained in that documentation in line with the purposes of TIWB and to transfer that information to any third-party as needed.

In particular, the TIWB Secretariat and the OECD and UNDP will compile data obtaining from submitted TIWB Programme documentation for the purposes of meeting TIWB's objective; monitoring the nature and pattern of requests for assistance received, and to assess the effectiveness of the audit assistance programmes and the TIWB model. The data contained in or relating to the Assistance Request or

programmes and the TIWB model. The data contained in or relating to the Assistance Request or Programme Details Questionnaire may also be provided to potential Partner Administrations and/or potential Donor Partner or to the public (for example, through the TIWB website) for the purposes of identifying an appropriate Expert.

Subject to compliance with the OECD's and UNDP's policies on protection of personal data, the database will contain any relevant data with respect to the Host Administration, the Assistance Request and the TIWB Programme. TIWB, the OECD and UNDP will allow access to this database to certain management and administrative staff of the OECD and/or UNDP, as well as, if needed, to Host and Partner Administrations.

The data contained in the database may also be aggregated and anonymised for the purposes of meeting TIWB's reporting obligations, i.e. to provide updates on TIWB to the OECD Committee on Fiscal Affairs and the Committee on Development Assistance.

The Host Administration shall have the right to obtain a readable print-out of personal data provided and included in the database at reasonable intervals and without charge. They shall be entitled to correction or deletion of data concerning them when such data are inaccurate or their recording or storage is contrary to the Decision of the Secretary-General on the principles governing computerised personal data processing, set out in Annex XII to the Regulations applicable to officials of the OECD.

122. Certification:

I hereby certify that the above-mentioned information is correct and true to the best of my knowledge.