

CO-CHAIRS STATEMENT OF THE GOVERNING BOARD MEETING 12 APRIL 2019, WASHINGTON D.C.

The third meeting of the joint OECD-UNDP Tax Inspectors Without Borders (TIWB) Governing Board was held in Washington D.C. on 12 April 2019.

We welcomed John Christensen (Director, Tax Justice Network) and Bob Hamilton (Commissioner of the Canada Revenue Agency and Deputy Chair of the OECD Forum on Tax Administration) to the meeting. We noted apologies from Her Excellency Ngozi Okonjo-Iweala (former Finance Minister of the Federal Republic of Nigeria and Chair of GAVI, the Vaccines Alliance), Her Excellency Sigrid Kaag (Minister of Foreign Affairs and International Trade in the Netherlands) and Sir Paul Collier (University of Oxford, Professor of Economics and Public Policy, Blavatnik School of Government).

The Board approved an extension of the mandate of the current Board members for an additional three years. In addition, four new Board seats were proposed with vacancies to be filled later in 2019 with due consideration given to gender and geographical representation, particularly from developing countries.

The TIWB Secretariat reported on progress since the last Governing Board meeting in 2017.

We noted the increasing importance of taxation as part of ongoing Domestic Resource Mobilisation efforts needed to meet the Sustainable Development Goals (SDGs). In that context, TIWB has helped to raise revenues of over US \$445 million. This represents an average return on investment in excess of US \$100 for every US \$1 spent.

The initiative has expanded its deployments of tax experts -- with a total of 59 completed and ongoing programmes, including 7 South-South programmes. TIWB continues to benefit from the increased and active participation of its Partner Administrations, with 15 countries deploying their serving tax officials. It also draws support from the UNDP-managed Roster of 52 tax audit experts, including 13 experts from the Global South. Collaboration and partnerships between TIWB and regional and international organisations also continue to grow.

TIWB's success has been made possible by donors who continue to make a significant investment in TIWB, such as Finland's generous contribution to UNDP for the Initiative. Moreover, TIWB's progress can be attributed in part to the contribution of the OECD's Forum on Tax Administration, which champions the initiative through the provision of experts -- a vital in-kind contribution. UNDP's contribution and support to TIWB, through its expertise in sustainable development and on-the-ground global presence has been indispensable in advancing the initiative. The continued, positive role played by civil society in building awareness of the initiative is also crucial, particularly in Low Income Countries.

TAX INSPECTORS WITHOUT BORDERS

OECD and UNDP will strengthen their efforts to secure the further support of new Partner Administrations, particularly South-South partners -- this will benefit from the use of the Knowledge Sharing Platform, developed by Canada.

As the initiative moves forward, greater attention will be given to the measurement of the impact and outcomes of TIWB programmes in order to consolidate the current model. A fuller assessment on the future demand for multinational enterprise audits will be provided. In addition, an increased emphasis will be placed on reinforcing countries' in-house capacity on taxation in an even more sustainable manner. Greater priority will be given to gathering and synthesizing lessons learned and an international conference may be organised in the near future to share best practice.

Building on the success of the current model, we welcome the expansion of TIWB's work into new areas, including criminal tax investigation, exchange of information for tax purposes, as well as tax treaty negotiations.

Co-Chairs

Mr. Angel Gurría, *Secretary-General, OECD*

Mr. Achim Steiner, *Administrator, UNDP*