

**CO-CHAIRS STATEMENT FOLLOWING THE GOVERNING BOARD VIRTUAL MEETING OF 17
MAY 2022**

The sixth meeting of the joint OECD-UNDP Tax Inspector Without Borders (TIWB) Governing Board was held virtually on 17 May 2022.¹

We welcomed the 100th TIWB programme having started in January 2022. To date, TIWB programmes span 54 jurisdictions, counting 55 completed and 50 current programmes, of which 20 are South–South programmes.

TIWB assistance, including with the African Tax Administration Forum (ATAF), the OECD, and the World Bank Group, have generated significant tax revenues. Overall, more than USD 1.6 billion in additional tax has been collected to date and USD 3.85 billion of additional tax has been assessed by tax administrations receiving TIWB assistance across Africa, Asia, Eastern Europe, Latin America and the Caribbean.

We were impressed by the ability of TIWB to sustain the majority of operations despite the constraints imposed by the COVID-19 pandemic. Going forward, we reiterated our support for a hybrid model combining onsite missions with remote assistance to provide best value for tax administrations.

We also discussed the challenges, including rescheduling of audit work, with a knock on delay to TIWB planning on future years. In response, we agreed that the priority is to scale up the work of TIWB.

We acknowledged that going forward, the highest demand for TIWB assistance is likely to remain in the area of transfer pricing audits, but that there is increasing demand for sectoral expertise and programmes on advanced pricing arrangements. Moreover, there is strong demand for TIWB criminal tax investigations programmes, a practical response to the global fight against Illicit Financial Flows.

The TIWB Secretariat indicated that it will launch pilot programmes to help developing countries in their digitalisation of tax administration efforts by the end of 2022. TIWB will prioritise outreach at the country level and reinforce partnerships with regional organisations in order to increase awareness of the initiative. The upcoming launch of an e-Learning module for TIWB experts will be made available on the Knowledge Sharing Platform for Tax Administrations and will prepare experts for deployment and contribute to the variety of digital resources available to tax officials.

¹ In attendance were Mr. John Christensen (Co-founder, Tax Justice Network International), Mr. Bob Hamilton (Commissioner, Canada Revenue Agency), and Prof. Nora Lustig (Professor of Latin American Economics and Director of the Commitment to Equity Institute, Tulane University). Apologies were noted from Ms. Mary Baine (Deputy Executive Secretary, African Tax Administration Forum), Sir Paul Collier (Professor of Economics and Public Policy, Blavatnik School of Government and Director of the International Growth Centre, Oxford University), Dr. Ekniti Nitithanprapas (Director General, Revenue Department, Thailand), and Mr. Ville Skinnari (Minister for Development Cooperation and Foreign Trade, Finland).



TIWB will also need to be alert to the opportunities to support developing countries tax the digitalised economy including through the implementation of the Two-Pillar Solution. TIWB can support developing countries in understanding how the rules will be implemented, including the impact on the tax incentives that are currently offered.

Immediate next steps include bolstering expert supply, increasing awareness of the TIWB offer, and publication of the annual report 2022.

Finally, we welcomed progress made against the 2021 objectives and approved the Work Plan for 2022/23.

Co-Chairs

Mr. Mathias Cormann (*Secretary-General, OECD*)

Mr. Achim Steiner (*Administrator, UNDP*)