

Experts Roundtable And Stakeholders Workshop

Paris, France - 18 February 2019

STATEMENT OF OUTCOMES

Tax experts and other stakeholders from 28 countries and 7 international and regional tax organisations met at the Organisation for Economic Co-operation and Development (OECD) in Paris, France on 18 February 2019 for a Tax Inspectors Without Borders (TIWB) Experts Roundtable and Stakeholders Workshop. The meetings were hosted jointly by the OECD and the United Nations Development Programme (UNDP).

During the meetings, participants discussed the opportunities, risks and lessons learned, as well as means of measuring impact of TIWB programmes. Participants expressed satisfaction with the achievements to date towards attainment of the initiative's interim target of 100 deployments by 2020.

The following key outcomes were noted:

Status of Programmes

- Participants welcomed the acceleration of programme implementation, including 39 current, 24 upcoming, and 13 completed TIWB programmes spanning Africa, Asia, Eastern Europe, Latin America and the Caribbean;
- The programmes underway are seeing results in transfer of skills, increased revenue collection and changes in the attitudes of MNEs to comply with tax laws. To date, more than USD 445 million have been collected in additional tax revenues;
- The meetings welcomed the 15 Partner Administrations involved in deploying experts and called on more to join the initiative. Partner Administrations supplying experts include a mix of developed and developing countries;
- Participants appreciated the efforts of the TIWB Secretariat in supporting programmes, improving processes, such as the simplified assistance request, and outreach through various communication channels, including the TIWB website, publication of the annual report and e-newsletters;
- The meetings acknowledged the role of UNDP, made possible due to the generous support from the Government of Finland, in deploying Roster and Partner Administration experts, particularly in support of South-South programmes. Efforts to expand the language coverage of the UNDP Roster were recognised. The crucial support received from UNDP Country Offices in connecting stakeholders on the ground and its advocacy efforts, were also appreciated;
- In-kind contributions from Partner Administrations and voluntary contributions from donors towards the success of the TIWB initiative were acknowledged; and

- Participants underscored the need for high-level best practice guidance for tax administrations on resourcing and retention of staff involved in the international tax audit function.

Opportunities in Delivering High-Impact TIWB Programmes

- The experts exchanged experiences and lessons learned in enhancing effective ways for transfer of skills and measurement of impact of TIWB programmes;
- Host Administration officials were encouraged to undertake continuous engagement (using remote assistance) with TIWB experts in-between on-site visits in order to improve programme implementation and achieve desired outcomes;
- Experts emphasised the need for a harmonised and co-ordinated approach by development partners to ensure different capacity building initiatives lead to more effective support to Host Administrations;
- The participants acknowledged the creation of a TIWB Experts Community of Practice on the Knowledge Sharing Platform (KSP). The KSP, developed by the Canada Revenue Agency, provides a secure and efficient opportunity for TIWB experts to share their experiences, tools and best practices of programme implementation; and
- Host Administration officials appreciated the learning by doing approach and the broader impact on transfer of skills.

Future of TIWB

- Participants noted options for the application of the TIWB model to other tax areas including joint audits and support for common reporting standard (CRS) data interpretation;
- Participants acknowledged the ongoing efforts by the TIWB initiative to commence pilot programmes on tax crime, noting the need for broader technical assistance to establish sufficient legislative and administrative frameworks as a pre-condition for effective tax crime investigation;
- In the longer term, TIWB's successful model presents the potential for application across other core government functions;
- Participants welcomed the development of the OECD's partnership with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) providing complementary capacity building support, building political will and promoting inter-agency co-operation in the mining sector;
- OECD and UNDP agreed to upscale efforts to enhance prominence of TIWB in the wider global discussions on the Sustainable Development Goals and Domestic Resource Mobilisation; and
- The meetings acknowledged that lack of capacity in the judiciary/administrative tribunals tasked with arbitrating disputes arising from complex international tax

audits is a significant challenge in developing countries. Assistance programmes to cover this component will be essential to cover the capacity gap in that area.

Immediate next steps

- Encourage the interaction of TIWB experts on the KSP to facilitate the exchange of experiences;
- Operationalise the new partnership with IGF in support of mining-dependent developing countries;
- Take steps to enhance South-South co-operation, including through mentoring and triangular co-operation;
- Seek opportunities to further supplement TIWB programmes with industry experts to deliver sector knowledge, in areas such as financial services, mining and telecommunications;
- Report the findings from the TIWB Stakeholders Workshop to the Forum on Tax Administration plenary in Santiago, Chile in March 2019;
- Brief the TIWB Governing Board on these outcomes at its next meeting in April 2019;
- Reflect the findings from the Roundtable and Workshop in the TIWB Secretariat's 2018/19 Annual Report;
- Explore further the expansion of TIWB in the area of criminal investigations in 2019; and
- Develop an international conference on the future of TIWB.

About the Initiative

Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), supporting countries in building tax audit capacity. TIWB Programmes complement the broader efforts of the international community to strengthen co-operation on tax matters and contribute to the domestic resource mobilisation efforts of developing countries.