Experts Roundtable and Stakeholders Workshop
Virtual Conference – 22-24 June 2020

STATEMENT OF OUTCOMES

Tax experts and other stakeholders from 68 countries and 9 international and regional tax organisations met virtually for a Tax Inspectors Without Borders (TIWB) Experts Roundtable and Stakeholders Workshop from 22 to 24 June 2020. The meetings were hosted jointly by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP).

Participants discussed lessons learned over the last five years of TIWB activities and the opportunities for expansion into new areas taking into account the global context of the ongoing COVID-19 pandemic. Despite the travel constraints the meetings reinforced the fact that TIWB is ‘still open for business’, with progress being maintained towards the initiative’s interim target of 100 deployments by 2020.

The following key outcomes were noted:

Status of Programmes

- Participants gave strong support to the TIWB Secretariat’s efforts in ensuring business continuity through effective communications and by re-orienting programmes towards remote assistance, despite the numerous challenges presented by COVID-19;
- Participants welcomed the increase of programme numbers in 2019. The initiative now counts 72 current and completed TIWB programmes spanning 39 jurisdictions in Africa, Asia, Eastern Europe, Latin America and the Caribbean; as well as 23 upcoming programmes;
- Participants warmly welcomed the expansion of South-South programmes, whereby 13 such programmes are already completed or ongoing, of which 5 new programmes were launched in 2019;
- To date, more than USD 532 million has been collected in additional tax revenues and USD 1.75 billion in tax assessments generated through TIWB and TIWB-style support offered in collaboration with the African Tax Administration Forum and World Bank Group;
- TIWB programmes are measuring impact beyond revenue including improvements in skills and knowledge across critical areas in international tax audits, as well as changes in the attitudes of MNEs to comply with tax laws. Efforts are underway to use existing OECD baseline surveys on tax morale to measure wider impact of TIWB programmes in two to three years;
- TIWB programmes rely on confidentiality arrangements, and on-site assistance will remain an indispensable part of programme delivery as a means to build relationships, trust and secure ways of sharing information to ensure that Host Administrations continue receiving support;
- The meetings acknowledged that deploying experts from both Partner Administrations (mix of developed and developing countries supplying experts) and the UNDP Roster of Experts...
is a critical part of TIWB success. Greater attention will be given to matching experts’ skills to demand for sector-specific audits, as well as for new areas of TIWB expansion;

- In-kind contributions from Partner Administrations and voluntary contributions from donors towards the success of the TIWB initiative were acknowledged; including the recent generous support from the Government of Finland and Norway for UNDP operations and ongoing support from several donors for OECD TIWB operations, all featured on the TIWB website.

Opportunities for Delivering High-Impact TIWB Programmes

- The participants acknowledged the findings of the recent stocktake exercise as affirming the strengths of the TIWB model.
- Stakeholders noted that TIWB is a very specialized, focused and highly flexible initiative which integrates successfully with other regional and international players, while enhancing technical assistance outcomes. TIWB will retain its niche form of assistance on sensitive core government functions on a real time basis.
- TIWB Experts exchanged experiences and lessons learned in enhancing effective ways for transfer of skills remotely, measurement of impact, as well as quality assurance of TIWB programmes.
- Stakeholders acknowledged the positive impact of remote assistance under TIWB programmes during the COVID-19 period and committed to sustaining remote assistance as a critical complement, not a substitute, to onsite assistance in the post-COVID period.
- The meeting participants acknowledged UNDP’s role in facilitating the deployment of Roster and Partner Administration experts, particularly in support of South-South programmes. The crucial support received from UNDP Country Offices in providing programme support to Host Administrations and Experts on the ground was also highlighted.
- Stakeholders recognised that UNDP Country Offices can play an important role in post-programme follow up of TIWB programmes and in mapping out various technical assistance providers in a way that will co-ordinate the work of different developmental partners in a country.
- Stakeholders also noted that while the value for money of TIWB programme is an important consideration, it is also important to look at the longer-term results of capacity augmentation of tax administrations that is achieved through the learning-by-doing approach of TIWB. Building institutional capacity is the cornerstone of the Addis Ababa Action agenda and imperative for the achievement of the 2030 Agenda.

Future of TIWB

- Participants noted progress on the five TIWB tax crime pilot programmes, highlighting the need for broader technical assistance to establish sufficient legislative and administrative frameworks as a pre-condition for effective tax crime investigation. Actual support for casework is expected to commence soon under these programmes.
- The Secretariat informed stakeholders of recently launched pilots in support of effective use of common reporting standard (CRS) data interpretation which will complement the work...

- In the medium- to long-term, the Governing Board is also considering TIWB’s potential for application across other core government functions, such as support for natural resource contracting and tax and environment.

**Immediate next steps**

- Continue to provide all necessary support for effective delivery of the programmes through remote assistance, including ensuring confidentiality of information exchanged via a secure file-sharing solution.
- Expand the supply of TIWB experts (increasing French, Spanish and Portuguese speaking experts) through outreach to new potential Partner Administrations and a relaunch of the TIWB Roster of experts to meet increasing demand by Host Administrations while ensuring that deployed experts are capacitated to deliver consistently high quality of programmes.
- Roll out an improved monitoring and evaluation system to systematise the reporting of impact beyond revenue measurement towards capacity assessment and effect on taxpayer compliance and morale.
- Strengthen the engagement of the UNDP Country Offices to ensure closer integration of TIWB with national development strategies and building of synergies with other regional and bilateral partners supporting domestic resource mobilisation efforts in developing countries.
- Publish the Annual Report 2019 in the early Fall.
- Report the findings from the TIWB Stakeholders Workshop to the Forum on Tax Administration plenary to be held virtually between 8-10 December 2020.
- Brief the TIWB Governing Board on Experts Roundtable/Stakeholder Workshop outcomes at its next meeting in the last quarter of 2020 (tbc).
- Reflect the findings from the Experts Roundtable and Stakeholders Workshop in the TIWB Secretariat’s 2020 Annual Report;
- Roll out new pilot programmes in the area of effective use of AEOI data, tax treaties, and joint audits.

-------------------------------

**About the Initiative**

**Tax Inspectors Without Borders (TIWB)** is a joint initiative of the OECD and 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.