

## Experts Roundtable and Stakeholders Workshop

*Virtual Conference – 9-11 June 2021*

### STATEMENT OF OUTCOMES

Tax experts and other stakeholders from 37 countries and 6 international and regional tax organisations met virtually for the Tax Inspectors Without Borders (TIWB) Experts Roundtable and Stakeholders Workshop from 9 to 11 June 2021. Ms. Mary Baine, TIWB Governing Board member and Director of Tax Programmes at the African Tax Administration Forum (ATAF), presided as Chair of the Stakeholders Workshop. The meetings were jointly hosted by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP).

During the meetings, participants discussed lessons learned delivering TIWB programmes under travel restrictions due to the COVID-19 pandemic. Progress under TIWB pilot programmes in new areas, as well as opportunities for further support and co-ordination from international and regional actors were highlighted. The Secretariat informed stakeholders that demand for TIWB assistance remains strong and 10 programmes were launched virtually over the last year. While all onsite missions remain cancelled, the Secretariat has promoted remote delivery of programmes to continue supporting Host Administrations' needs in developing countries.

The following key outcomes were noted:

#### *Status of Programmes*

- Participants welcomed increased programmes in 2021 and the initiative now counts 88 current and completed TIWB programmes spanning 47 jurisdictions in Africa, Asia, Eastern Europe, Latin America and the Caribbean.
- Participants lauded the continued expansion of South-South programmes, whereby 17 such programmes are already completed or ongoing, and 3 new South-South programmes have launched since March 2020.
- To date, more than USD 1 billion has been collected in additional tax revenues and USD 2.90 billion in tax assessments have been generated through TIWB and TIWB-style support offered in collaboration with ATAF, the OECD and the World Bank Group.
- Stakeholders appreciated the Secretariat's efforts in ensuring business continuity through effective communications and by re-orienting programmes towards remote assistance, despite the numerous challenges due to COVID-19.
- TIWB programmes depend on confidentiality arrangements and on-site assistance will remain an indispensable part of programme delivery as a means to build relationships and secure information sharing to ensure that Host Administrations continue to benefit from much needed support.
- The meetings' participants acknowledged that deploying experts from both Partner Administrations and the expanded UNDP Roster of Experts is a critical part of TIWB success. New pilot programmes in criminal tax investigations, effective use of

automatically exchanged information (AEOI), taxation and natural resource contracts and environment taxation will benefit from this expertise.

- In-kind contributions from Partner Administrations and voluntary contributions from donors towards the success of the TIWB initiative were appreciated; TIWB donors are featured on the [TIWB website](#).

### *Opportunities in Delivering TIWB Programmes*

- Stakeholders recognised the progress made on implementing recommendations emanating from the TIWB stocktake commissioned in 2020.
- The Experts exchanged experiences and lessons learned in managing risk during and after their deployment within Host Administrations, as well as possible gaps and challenges that may arise during transfer pricing audits.
- Stakeholders acknowledged the positive impact of remote assistance under TIWB programmes during the COVID-19 period and committed to implement a blended approach of both on-site and remote capacity building in the post-COVID period.
- Meeting participants highlighted an instrumental role for UNDP COs in helping experts understand the political and cultural dynamics of the country and generate synergies between different technical assistance programmes.
- The roles played by the UNDP Country Offices (UNDP COs) in Cambodia and Egypt were mentioned specifically. Cambodia's TIWB programme is included in the wider Memorandum of Understanding between UNDP and the Royal Government of Cambodia's (RGC) Ministry of Economy and Finance. The UNDP CO has provided good understanding of local background, customs and culture. It has further helped set up an MS Teams platform used for the TIWB programme in Cambodia. In Egypt, the UNDP CO has supported internet connectivity and provided IT equipment.
- Stakeholders emphasised that value for money of TIWB programmes is an important consideration, but longer-term results of tax administration capacity building through the learning-by-doing approach is key to sustainability. Reinforcing institutional capacity is the cornerstone of the Addis Ababa Action Agenda and imperative for the achievement of the 2030 Agenda and Sustainable Development Goals.
- Participants noted the importance of ensuring effective knowledge management and facilitating the dissemination of key TIWB products and tax audit practices. They indicated willingness to better engage through the TIWB community of practice for experts and look forward to the launch of the experts' e-learning module under development.
- Speakers also called attention to the risks of possible duplication of effort by development partners and measures to mitigate such risks. The possibility of using qualitative indicators, such as reductions of taxpayer challenges to audit outcomes, increases in taxpayer confidence and measuring sustainable knowledge transfer and knowledge management, was mentioned.

### *Expansion of TIWB*

- Participants noted the early success of the TIWB criminal tax investigation programmes, highlighting the importance of establishing sufficient legislative and

administrative frameworks as a pre-condition for effective tax crime investigation; actual support for casework has started under some TIWB programmes.

- The Secretariat informed stakeholders about a potential programme on effective use of automatic exchange of information (AEOI) data for Malaysia. This pilot programme will complement the work of the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes.
- In the medium- to long-term, other new areas are under discussion by the TIWB Secretariat, such as digitalisation of tax administrations as well as taxation and the environment.

### *Next Steps:*

- The 2021 Annual Report will be published in English, French and Spanish in September this year.
- South-South co-operation will continue to be promoted, leveraging the comparative advantage of tax administrations facing similar challenges.
- Pilot programmes in criminal tax investigation and effective use of AEOI will be expanded.
- Work on the digitalisation of tax administrations and taxation and the environment will be explored further.
- In 2022, it is expected that TIWB missions may resume onsite, when travel restrictions are lifted.

### 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.