

## Experts Roundtable and Stakeholders Workshop

*Virtual Conference – 8-10 March 2022*

### STATEMENT OF OUTCOMES

Tax experts and other stakeholders from 56 countries and 8 international and regional tax organisations met virtually for the Tax Inspectors Without Borders (TIWB) [Experts Roundtable and Stakeholders Workshop](#) from 8 to 10 March 2022. The meetings were hosted jointly by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP).

Mr. Bob Hamilton, Commissioner of the Canada Revenue Agency, Chair of the Forum on Tax Administration, and TIWB Governing Board member, welcomed participants and provided introductory remarks during Day 1 of the Stakeholder’s Workshop. He highlighted good progress by the initiative, not only in terms of revenues collected under TIWB programmes, but also in finding innovative ways to add value and provide assistance to developing countries in new tax areas such as effective use of automatically exchanged information (AEOI) and digitalisation of tax administrations.

Stakeholders welcomed the fact that the initiative continues to flourish, with the **100<sup>th</sup> TIWB programme** having started in January 2022. To date, TIWB programmes span 53 jurisdictions with 54 completed and 49 current programmes, including 20 South–South programmes. Since 2012, TIWB and TIWB-style audit assistance, including anonymised casework conducted during joint workshops with the African Tax Administration Forum (ATAF), the OECD, and the World Bank Group (WBG), has led to impressive results in terms of increased tax revenues and tax assessments in participating countries. A total of **USD 1.6 billion in additional tax revenues** have been raised and **3.9 billion in additional tax assessed** by developing countries through TIWB programmes across Africa, Asia, Eastern Europe, Latin America and the Caribbean.

Stakeholders discussed lessons learned over the last years of TIWB activities. They were supportive of the TIWB Secretariat’s efforts in ensuring business continuity through effective communications and by re-orienting programmes towards remote assistance. TIWB experts voiced the importance of onsite missions - combined with this remote work - to most effectively share knowledge and experience with local auditors.

TIWB experts exchanged views on tools developed by the TIWB Secretariat, such as a forthcoming e-learning module for experts, a baseline questionnaire providing Host Administration context at the start of programmes, and new mission report templates covering onsite and remote assistance to ensure more effective implementation of TIWB programmes. During focused sessions, Experts offered insights on possible enhancements, regarding, in particular, the scoping mission preparedness and the measurement of soft skills development.

Host Administrations highlighted that TIWB has allowed them to discover new models of legislation/regulation strategies to prevent tax avoidance and evasion. The guidance and expertise offered by TIWB experts have helped them to improve national legislation. TIWB programmes have helped upskill officials in specialised sectors such as banking, manufacturing, and telecommunications.

Moreover, Host Administrations exchanged experiences and lessons learned about effective ways of remote transfer of skills, measurement of impact, and quality assurance of TIWB programmes. Stakeholders acknowledged common challenges such as staff attrition, through brain drain and/or

frequent staff rotation of trained staff within administrations, and discussed approaches taken by other tax administrations to cope with these issues.

Workshop participants noted the importance of analysing the long-term impact of TIWB's learning-by-doing approach to capacity building for tax administrations. A dedicated session focused on how building voluntary compliance could further be integrated into TIWB assistance. In their discussions, Host Administrations expressed the benefits of improving tax morale and audit expertise, so as to ensure more certainty for taxpayers.

Meeting participants acknowledged that TIWB programmes are mutually beneficial for both Partner and Host Administrations. Namely, Partner Administrations may gain specific sectoral knowledge, experience and practical skills from Host Administrations. TIWB Partner Administrations now include Chile, Norway, and Sweden - 20 administrations in total stand ready to deploy experts on TIWB programmes.

In addition, stakeholders acknowledged the importance of partnerships and collaboration in a complex international tax arena to help tax administrations effectively tackle tax avoidance and tax evasion across the world. The importance of understanding the country context, legal framework and legislative environment was underscored when providing support for AEOI programmes.

A separate session was dedicated to TIWB criminal tax investigation (TIWB-CI) programmes and capacity building initiatives. Participants acknowledged the importance of interagency coordination while conducting the criminal tax investigations. The Chair of the Tax Force on Tax Crime and Other Crimes (TFTC) stressed the importance of collaboration between developing and developed jurisdictions in tackling IFFs, and build integrity within the tax system.

The meeting participants recognised the important role UNDP Country Offices are playing in the implementation of TIWB programmes. The UNDP Country Offices are also embedding the gains from the TIWB initiative. Finally, representatives from ATAF, the Inter-American Center of Tax Administrations (CIAT), and the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) shared best practices and successful examples of working in partnership with TIWB experts while contributing to capacity building for tax administrations in developing countries. The importance of donor co-ordination and co-operation for a stronger shared impact and follow-up of TIWB programmes was recognised.

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## About the Initiative

*[Tax Inspectors Without Borders](#) (TIWB) is a joint initiative of the OECD and UNDP, supporting countries in building tax audit capacity.*

*The TIWB model has been expanded to cover criminal tax investigations, a crucial element in the global fight against illicit financial flows. The initiative is also exploring opportunities for pilot programmes on the effective use of automatic exchange of financial account information, taxation of natural resource contracts and taxation and the environment.*

*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.*