

REVENUE IMPACT REPORTING – METHODOLOGICAL NOTE

The audit assistance provided under the Tax Inspectors Without Borders (TIWB) programme(s) and/or transfer pricing capacity building programme(s) some of which are offered in collaboration with the Organisation for Economic Co-operation and Development / African Tax Administration Forum / World Bank Group is funded by TIWB donors and Partner Administrations. As part of the initiative's commitment to transparency and accountability for the use of donor funds, the TIWB Secretariat publishes an [annual report](#) detailing both direct revenue gains and indirect impacts of its programmes. The purpose of this document is to familiarise you with the TIWB revenue reporting methodology and the attached revenue reporting template.

Instructions:

To ensure that the data provided by your tax administration is consistent within and across jurisdictions, kindly refer to the guidelines below:

- **Only fill-in grey cells for each programme.**
- **If you are reporting in your own domestic currency, please indicate a foreign exchange rate** in cells E49 to E51. The rate used may be the rate of the day of notification to the taxpayer or a yearly average used at your administration. Once the rate is inserted, the template will automatically calculate the amounts in USD.
- **Revenue results on cases benefitting from support should be aggregated at programme level.**
- **If your tax administration has received or is receiving support through multiple TIWB programmes simultaneously, please report on each programme separately.** Where support on an audit case has been provided under more than one programme, kindly report the audit case results once, under the most recent programme.
- **The description of each reporting category** can be found in columns F or N. Please familiarise yourself with the descriptions before completing the table. Should data for any item not be available at your administration, we invite you leave the cell empty.
- **Results of an adjustment / assessment should be reported for the year during which the audit was concluded** and notified to the taxpayer. Collected tax amounts should be indicated for the year of the collection.
- Should you need to amend results reported previously, **fill-in a new amount for the specific year of the programme.**

Disclaimer

The TIWB Secretariat remains committed to protecting the confidentiality of taxpayer information. Please note that the Secretariat will communicate results on an aggregated basis at either the global or regional level. Country-specific information will only be published if and once your tax administration provides consent.