

TAX INSPECTORS WITHOUT BORDERS

A learning by doing approach to tax audit assistance

What is Tax Inspectors Without Borders (TIWB)?

TIWB is a hands on approach to help developing countries collect their fair share of taxes. Launched jointly, by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) in 2015, the initiative supports developing countries in building tax audit capacity. TIWB contributes to the United Nations' Financing for Development agenda and supports progress towards the Sustainable Development Goals aimed at strengthening domestic resource mobilisation.

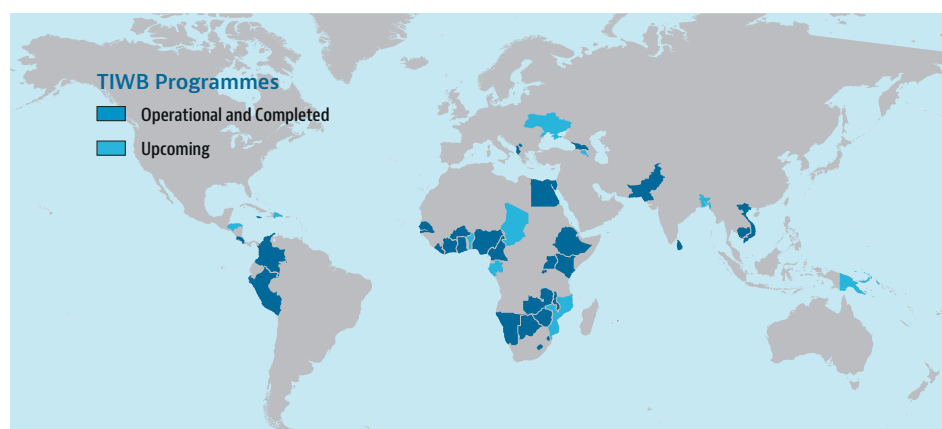
The initiative underpins the OECD/G20 Base Erosion and Profit Shifting (BEPS) actions as part of a broad international effort to strengthen developing countries' ability to effectively tax multinational enterprises.

How it works

TIWB sends qualified tax experts to help developing countries collect more revenues by working alongside the host administration auditors on international tax issues, transferring audit skills and knowledge, without substitution. Their role is practical and hands-on, bridging the gap between theory and practice.

Across the globe, TIWB programmes are driven by the needs of host tax administrations. TIWB provides support on a range of technical issues including risk-based audit case selection, audit processes and negotiation of advance pricing arrangements. Audits cover a variety of sectors such as agriculture, construction, financial services, hospitality, information technology and communications, manufacturing and mining.

TIWB programmes generally involve periodic on-site assistance, composed of several one or two-week missions over a span of 12 to 18 months, providing additional remote assistance when required.



USD 414 million
in additional tax revenues
collected

USD 100+ return on
investment for every
USD 1 spent on TIWB
programmes

Collaborators

The initiative works closely with key partners like the Forum on Tax Administration, the African Tax Administration Forum, the European Commission, Inter-American Centre of Tax Administrations (CIAT) and the World Bank Group among others.

Experts

In addition to partner administrations who deploy their currently serving officials, retired tax audit experts are also deployed through the UNDP-managed Roster of Tax Audit Experts.

Industry specialists also support TIWB programmes by providing insights into business models and complex value chains.

An OECD/UNDP joint initiative

The innovative TIWB Approach

TIWB challenges the way we think about how outsiders can help development. TIWB experts are welcomed as insiders by tax authorities—bringing vital, specialised skills and being directly accountable to the host administration. The programmes run without heavy contracting or procurement arrangements and there is minimal aid bureaucracy. TIWB's experience can inspire over-stretched governments of poor countries to fast track the strengthening of core state functions by temporary infusions of specialist skilled people who work directly alongside government officials.



- » Specialised Assistance
- » Demand-driven
- » Learning by doing
- » No substitution
- » Real-time, current cases

Broader impact

The initiative has been a game changer for tax administrations having benefitted from TIWB programmes. It has enhanced the skills and competencies of tax auditors and given them new tools and procedures to improve their ability to process audits. More importantly, TIWB programmes have been a major confidence builder for tax administrations and a deterrent against tax avoidance strategies by multinational enterprises, helping to create a culture where everyone pays taxes voluntarily and businesses know what to expect from tax administrations.



"We would like to thank our donors for their generous financial support to TIWB, as well as all those tax administrations – from both North and South – that have supported TIWB programmes by sending their own experts into the field."

Angel Gurría, Secretary-General of the OECD
and
Achim Steiner, Administrator of UNDP