

## TIWB Programme N° F2016-0013

Host Administration:  
**Tax Administration Jamaica (TAJ)**

Expert Source:  
**Bundeszentralamt für Steuern (BZSt), Germany**

Programme Dates:  
**April 2017 – February 2019**

TAJ requested tax audit assistance from the TIWB Secretariat in November 2016. The BZSt assisted TAJ in its endeavour to increase the capacities of its auditors and deployed an official to conduct eight onsite missions from April 2017 to February 2019. The TIWB Expert helped TAJ progress seven audit cases in the manufacturing and extractives sectors. Tax issues covered under this TIWB programme included transfer pricing (TP), intragroup services, assets and depreciation, thin capitalisation, and intangibles. TAJ, as well as the TIWB Expert, rated the support provided by the TIWB Secretariat highly.

### *Impact of the practical audit assistance programme*

The TP programme helped Jamaica achieve the following results:

- **Human Resource Development - Skill and Knowledge Transfer:** Sixteen TAJ tax officials were trained under the TIWB programme and subsequently applied the acquired knowledge and skills for selecting audit cases based on risk assessments and strengthened their audit preparation. The TIWB Expert observed how the tax officials' confidence increased over the course of the programme.
- **Institutional Development – Legislative changes, tools, process and procedures:** Tools to interpret computed accounts and to examine the legality of procedural documents were developed. The expert assisted TAJ in the exchange of information with other tax administrations. The expert also provided assistance with the recruitment of additional tax auditors for international audit cases.
- **Lessons Learned:** Engaging with senior management helps ensure all stakeholders are on-board, to manage expectations and clarify programme objectives. Effective legislation can have a significant impact on taxpayer compliance and tax administration organisational culture. TAJ took advantage of remote assistance between onsite missions, profiting from regular follow-ups.