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TAX INSPECTORS WITHOUT BORDERS

GOVERNING BOARD

Summary Record of the inaugural Governing Board meeting of the joint OECD-UNDP Tax Inspectors Without Borders (TIWB) initiative held in Washington DC on 16th April 2016.

1. The first meeting of the Board followed the successful launch of the joint OECD-UNDP TIWB Programme at the Third International Conference on Financing for Development in Addis Ababa in July 2015.
2. In attendance : Co-Chairs, Mr Angel Gurría, Secretary General, OECD and Ms Helen Clark, Administrator, UNDP; Emilia Peres (former Minister of Finance of Timor-Leste); Lilianne Ploumen (Minister for Foreign Trade and Development Cooperation of the Netherlands); Mauricio Cárdenas Santa María (Minister of Finance and Public Credit of Colombia); Andrew Treusch (Chief Executive Officer of the Canada Revenue Agency); Ngozi Okonjo-Iweala (former Minister of Finance, Nigeria); apologies from Paul Collier (Professor of Economics and Public Policy, University of Oxford) and John Christensen (Director, Tax Justice Network).
3. The Co-Chairs, welcomed Board members to the meeting. They acknowledged the central role domestic resource mobilisation plays in achieving the Sustainable Development Goals (SDGs) in all countries, but especially among developing countries. They emphasised the role the TIWB programme can play as a means to even the playing field for tax administrations in developing countries to enable them to tackle the worst forms of base erosion and profit shifting through the deployment of experts working on real audit cases. They noted the positive returns of over USD 185 million dollars recovered from TIWB pilot projects over the past two years from less than USD 1 million in investment (of experts), demonstrating the high return on investment from this venture. The Co-Chairs noted currently that less than 1% of development aid goes towards building capacity for tax administrations.
4. The Co-Chairs described the role and responsibilities of the Governing Board. Board members were encouraged to provide political visibility for the initiative, encourage opportunities for South-South cooperation, support fund raising efforts, monitor the work plan, and review the activities of the TIWB Secretariat. The Co-Chairs welcomed James Karanja, recently appointed to Head the TIWB Secretariat, who joins the programme from the Kenya Revenue Authority.



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5. Mr Karanja outlined the work programme for 2016, addressing the challenges of articulating well formulated requests for assistance from developing countries; attracting high quality experts; ensuring the high quality of all audit assistance; ensuring that skills would be retained in beneficiary countries, and funding constraints.

6. The Board expressed its approval for the Secretariat 2016 work plan. Key deliverables were noted: a minimum of 15 expert deployments; making progress with south-south cooperation; the continuation of a technical advisory group to support implementation; a technical workshop for those involved in working on audit cases; an expert validation and accreditation procedure.

7. During the discussion, Board members provided guidance on several issues. Attention must be paid to high quality diagnostic analyses, alignment with existing programmes of work in related areas, and the sustainability of results including by ensuring that skills and capacity are retained at country level. The importance of recording results on an ongoing basis was also highlighted. The need to ensure consistent high quality audit assistance in all cases was also raised. Communication about TIWB services and the results being achieved also requires attention.

8. The Co-Chairs thanked the Board for their insights and offers to support the Programme in coming months.

9. The Governing Board will meet again in Washington DC in April 2017.