

# Annual Report 2017/18



## Tax Inspectors Without Borders

An OECD/UNDP joint initiative



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Resilient nations.*

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# Executive Summary

This Annual Report from Tax Inspectors Without Borders (TIWB) covers the period May 2017 to April 2018. TIWB's practical and results-oriented approach to supporting domestic resource mobilisation is proving increasingly relevant in a fast moving international environment. TIWB is contributing to the United Nations' Financing for Development agenda, and supporting progress towards attaining the Sustainable Development Goals (SDGs). It is also underpinning the Base Erosion and Profit Shifting (BEPS) actions, strengthening developing countries ability to effectively tax multinational enterprises (MNEs), while offering increased certainty and predictability to taxpayers. TIWB increasingly operates in close partnership with a diverse range of stakeholders and partners.

Demand for TIWB is growing. There are 29 programmes currently operational and 7 have been completed, together exceeding the target of 35 programmes by April 2018 set by the TIWB Governing Board. Over 20 programmes are in the pipeline. New South-South opportunities are being identified, with India, Nigeria, and South Africa now offering expertise. These developments are, in part, due to increased active participation from Partner Administrations (those providing experts), with 11 countries deploying their serving tax officials and a United Nations Development Programme (UNDP) managed roster of 40 tax audit experts up and running.

To date, USD 414 million in increased tax revenues is attributable to TIWB and TIWB-style support offered in partnership with the African Tax Administration Forum (ATAF) and the World Bank Group (WBG). TIWB represents excellent value for money with over USD 100 in additional tax revenues recovered for every USD 1 spent on operating costs. Whilst revenue impact is important, in the last year TIWB has gathered evidence of other long-term outcomes, including on skills transfer, organisational change and taxpayer compliance. The TIWB Secretariat has developed new tools to help with the measurement challenge.

In 2017, an Experts' Roundtable and a Stakeholders' Workshop, involving stakeholders from 28 countries and 6 international and regional organisations, gathered lessons on how TIWB's unique role could be strengthened and how the target of 100 tax expert deployments by 2020 should best be achieved. A mentorship programme was proposed. Other lessons include the finding that TIWB programmes with full access to taxpayer information have advantages over anonymised case reviews and can help with tax reforms by illuminating possible legislative shortcomings in international taxation. The importance of a whole-of-government approach by Partner Administrations, which could improve the efficiency of expert deployment processes with institutionalised funding arrangements, was also highlighted.

The partnership between the Organisation for Economic Co-operation and Development (OECD) and UNDP, which delivers TIWB, is becoming stronger with an agreed division of labour. UNDP country offices are able to facilitate national-level discussions on domestic resource mobilisation (DRM), raise awareness and build national support for TIWB programmes. The TIWB Secretariat has launched its first e-newsletter and community of practice for its Experts. TIWB has also updated its multilingual website.

The year ahead will see the TIWB Secretariat pursue the implementation of the 2016-2019 Objectives (Annex A). Priorities will include cementing partnerships with regional tax organisations, expanding the scope of TIWB to new areas such as tax and crime, continuing to build South-South programmes and building a pool of industry expertise to assist developing countries address audit challenges in key business sectors. A major international conference on TIWB and possible future directions is being considered for 2019.

# Acronyms

<b>AAAA</b>	Addis Ababa Action Agenda
<b>AEAT</b>	<i>Agencia Estatal de Administración Tributaria</i> (Spanish Tax Agency –Spain)
<b>ATAF</b>	African Tax Administration Forum
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>BIAC</b>	Business and Industry Advisory Committee to the OECD
<b>BZSt</b>	<i>Bundeszentralamt für Steuern</i> (German Federal Central Tax Office)
<b>CIAT</b>	<i>Centro Interamericano de Administraciones Tributarias</i> (Inter-American Center of Tax Administrations)
<b>CREDAF</b>	<i>Cercle de Réflexion et d’Échange des Dirigeants des Administrations fiscales</i>
<b>DGT</b>	<i>Dirección General de Tributación</i> (Costa Rican Tax Administration)
<b>DRM</b>	Domestic Resource Mobilisation
<b>EC</b>	European Commission
<b>ECOSOC</b>	United Nations Economic and Social Council
<b>EU</b>	European Union
<b>FIRS</b>	Federal Inland Revenue Service (Nigeria)
<b>FTA</b>	Forum on Tax Administration
<b>G20</b>	Group of Twenty
<b>GPEDC</b>	Global Partnership for Economic Development Co-operation
<b>HMRC</b>	Her Majesty’s Revenue and Customs (United Kingdom)
<b>LAC</b>	Latin America and the Caribbean
<b>LRA</b>	Liberia Revenue Authority
<b>LRA-Lesotho</b>	Lesotho Revenue Authority
<b>MNEs</b>	Multinational Enterprises
<b>MTRS</b>	Medium-Term Revenue Strategies
<b>NTCA</b>	Netherlands Tax and Customs Administration
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>OSF</b>	Open Society Foundations
<b>PCT</b>	Platform for Collaboration on Tax
<b>SARS</b>	South African Revenue Service
<b>SDGs</b>	Sustainable Development Goals
<b>SIDS</b>	Small Island Developing States
<b>SUNAT</b>	<i>Superintendencia Nacional de Aduanas y de Administración Tributaria</i> (Peruvian Tax Administration)
<b>TAJ</b>	Tax Administration Jamaica
<b>TIWB</b>	Tax Inspectors Without Borders
<b>UN</b>	United Nations
<b>UNDP</b>	United Nations Development Programme

<b>URA</b>	Uganda Revenue Authority
<b>USAID</b>	United States Agency for International Development
<b>US-OTA</b>	United States Treasury Office of Technical Assistance
<b>WBG</b>	World Bank Group

## Glossary

**Host Administration** – The department or institution in a developing country or jurisdiction requesting audit assistance, responsible for assessment and collection of taxes and hosting the TIWB expert.

**Partner Administration** – The department or institution in a country or jurisdiction providing the expert or the financing.

**South-South Co-operation** – The process whereby developing countries (sometimes referred to as the “global south”) assist each other.



## Chapter 1

# TIWB in Context

**The Tax Inspectors Without Borders (TIWB) initiative achieved significant milestones in its efforts to build capacity for enhanced DRM in developing countries during the period May 2017 to April 2018.** Launched in 2015 as a joint initiative between the OECD and UNDP, TIWB is now an established model for development co-operation in capacity building in the area of tax audits (see Box 1.1).

### Box 1.1. TIWB Programmes - At a Glance

TIWB programmes support the transfer of tax audit knowledge, general audit practices and skills to tax administrations through a real-time, “learning by doing” approach to handling audit cases. In response to requests from Host Administrations, qualified experts are identified and deployed to work directly with host tax officials on current audits and audit-related issues in the field of international tax matters.



Often combined with other international technical assistance programmes, TIWB occupies a niche area in assisting tax administrations to apply theory through practice. The practical hands-on approach to learning offered by TIWB programmes is an essential pillar of audit capacity building in conjunction with the ongoing efforts of other technical assistance providers. TIWB audit experts are not substitutes for Host Administration audit staff, nor intended to carry out audit work where there are no local audit personnel present. Rather, TIWB audit experts

balance their support between guiding Host Administration staff to undertake actual tax audit activities and transferring audit knowledge and skills.

In addition to improving the quality and consistency of audits and transferring knowledge to Host Administrations, broader benefits, such as the potential to mobilise more revenues, greater certainty for taxpayers and a strengthened culture of compliance due to more effective enforcement, are emerging.

This report documents the activities, achievements and expansion of the initiative, building on lessons learned and discussed in the TIWB Annual Report 2016/17.

**Over the past year, the DRM landscape has evolved, creating both opportunities and challenges for the TIWB initiative.** Some of the key developments affecting the way TIWB operates are highlighted below.

**TIWB is responding to the challenge of the 2030 agenda.** United Nations (UN) SDG Target 17.1 calls for international support to developing countries to boost capacity for DRM through taxation. Government revenues, increasingly funded through tax collection, are a critical indicator of success for this target and for specific initiatives such as TIWB.

**A key message from the 2018 follow-up process to the 2015 United Nations conference on Financing for Development held in Addis Ababa was that mobilising additional domestic public resources remains critical in all countries.** At the same time, the UN is also calling for accelerated international co-operation to complement domestic efforts by increasing financial support for fiscal capacity building and ensuring developing countries benefit fully from new international tax standards. TIWB programmes are a practical example of how countries can work together to deliver results in international taxation, whilst preserving a demand-led approach and upholding the principle of country ownership.

**Implementation of the BEPS package of reforms is gaining traction in developing countries.** In the past year, many developing countries demonstrated significant progress in making legislative, regulatory and organisational changes in delivering on the BEPS standards. These complex reforms are stretching low capacity administrations, and the benefits may only be realised in the medium-term. In this context, TIWB has provided important confidence building action in support of wider objectives. This has been achieved by demonstrating a direct impact on revenues in the short-term, whilst more complex institutional changes are put in place.



**Many tax administrations are planning and implementing significant reforms to their tax systems,** along with adoption of new tax technologies. Some jurisdictions are adopting the approach recommended by the Platform for Collaboration on Tax (PCT) to develop Medium-Term Revenue Strategies (MTRS)<sup>[1]</sup>, which outline a 5-10 year vision for the development of a country or jurisdiction's tax system. MTRS and similar planning tools will help tax

administrations to set their TIWB programmes in broader context, helping to prevent isolated, stand-alone approaches, which may not be sustainable.

<sup>1</sup> [https://www.taxcompact.net/documents/itc-ati-tax-and-development-conference-2017/conference/day-1/Breakout%20Session%20I\\_B%20Aid%20Effectiveness\\_MTRS%20Summary.pdf](https://www.taxcompact.net/documents/itc-ati-tax-and-development-conference-2017/conference/day-1/Breakout%20Session%20I_B%20Aid%20Effectiveness_MTRS%20Summary.pdf).

**The private sector has increasingly acknowledged its role in promoting responsible taxpayer behaviour in developing countries throughout the past year.** New initiatives include KPMG's Global Responsible Tax Project<sup>2</sup> and the B-Team group of companies, which have developed a set of responsible tax principles<sup>3</sup>. The Business and Industry Advisory Committee to the OECD (BIAC) is also committed to oversee effective implementation of its "Statement of Tax Best Practices for Engaging with Tax Authorities in Developing Countries"<sup>4</sup> aimed at promoting stability, certainty and consistency in the application of tax principles. Further, BIAC is providing support for capacity building for efficient, effective tax authorities in developing countries through identifying industry and business experts (see sections 4.2.4 and 6.6).

**In 2017, the Group of Twenty (G20) led a process to focus on greater tax certainty for taxpayers and governments alike.** OECD analysis of a survey of business undertaken for a G20 report on tax certainty shows that unpredictable or inconsistent treatment by the tax authority is one of the top three concerns for businesses operating in Africa, Asia and Latin America and the Caribbean (LAC). In the same vein, tax administration's lack of understanding of international business features in the top ten concerns for businesses operating in those same regions. These are useful gauges for TIWB to promote consistent and predictable treatment of business, and to consider indicators and measures of co-operative compliance.

**In a complex era, involving multiple players, partnerships are at a premium.** As many development partners seek to increase their DRM support in line with their Addis Tax Initiative commitments, there is a risk of weak co-ordination and fragmentation of effort. To minimise the risks of *ad hoc* approaches, TIWB is investing in partnerships, not least with regional tax organisations, which are increasingly important players in the new landscape. This report outlines how TIWB operates in close partnership with a diverse range of stakeholders and partners to deliver audit assistance.

Box 1.2 tracks the evolution of the TIWB initiative to date.

2 <https://responsibletax.kpmg.com/home>.

3 [www.bteam.org/announcements/responsibletax-2/](http://www.bteam.org/announcements/responsibletax-2/).

4 [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/platform\\_tax\\_best\\_practices\\_biacc.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/platform_tax_best_practices_biacc.pdf).

### Box 1.2. TIWB - The Story So Far

In 2010, the idea is put forward to form the tax equivalent of Doctors without Borders, or *Médecins sans Frontières*, sending experienced tax experts from around the world to developing countries.

In May 2012, the TIWB concept receives very positive backing from civil society and academia during a plenary meeting of the OECD multi-stakeholder Task Force on Tax and Development in South Africa.

In 2012/13, the OECD Secretariat undertakes a feasibility study showing that demand from developing countries for this type of assistance is very strong.

During 2014/15, a TIWB Secretariat is set up in Paris and begins to establish TIWB programmes with various partners.

On 13 July 2015, the OECD and UNDP launch a partnership for the TIWB initiative at the Third Financing for Development Conference in Addis Ababa, Ethiopia.

In April 2016, at its inaugural meeting, the TIWB Governing Board sets a target of 100 deployments by 2020.

In October 2016, UNDP launches a call for experts to join a new roster of tax audit experts for TIWB programmes to expand the pool of expertise TIWB can draw upon in support of programme deployments.

In November 2016, the first South-South TIWB programme is launched in Nairobi, whereby the Kenya Revenue Authority commits to support the Botswana Unified Revenue Service. The TIWB website ([www.tiwb.org](http://www.tiwb.org)) is launched in English, French and Spanish.

In November 2017, TIWB holds its first Experts' Roundtable and Stakeholders' Workshop to brief experts for upcoming deployments on TIWB programmes across the globe and to share knowledge amongst stakeholders on their TIWB programme experiences.

In February 2018, a new pilot programme on Tax & Crime commences.

In April 2018, increased tax revenues directly attributable to TIWB programmes and TIWB-style support, including those offered through technical assistance programmes by ATAF, the OECD and the WBG, are estimated at over USD 414 million.

As of 30 April 2018, TIWB has completed 7 programmes and 29 are currently ongoing. TIWB is on track to deliver 100 deployments by 2020, and all other elements of the 2017/18 Work Plan have been delivered (see Annex B).

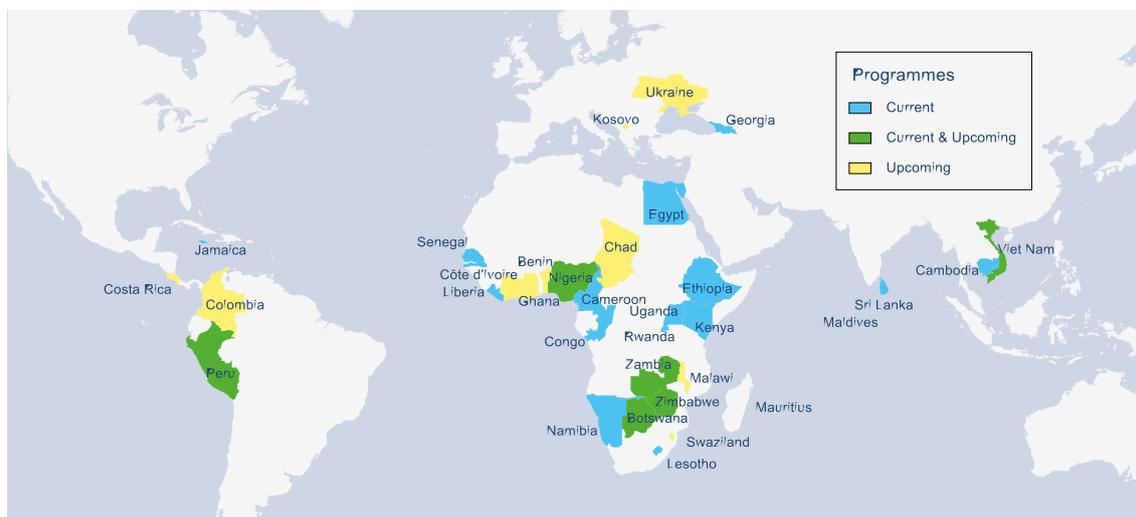
## Chapter 2

# Activities, Targets and Trends

**Host Administration demand for TIWB is growing steadily** and Partner Administrations, donors and TIWB experts are increasingly acknowledging TIWB's added value to capacity building efforts. This demand forms the basis for TIWB's growth and its current global footprint in Africa, LAC, and Eastern Europe (see Figure 2.1). UNDP country offices are also engaging to heighten awareness of TIWB benefits and services at the country level.

**Partner Administration support for TIWB programmes is also expanding** with new partners such as Belgium, India and South Africa joining existing Partner Administrations from France, Germany, Italy, Kenya, the Netherlands, Nigeria, Spain, and the United Kingdom.

**Figure 2.1. TIWB Programmes as of 30 April 2018**



As of 30 April 2018, TIWB has 29 ongoing programmes, 7 completed programmes and 20 programmes in the pipeline (see Tables below). Experts from the UNDP-managed TIWB Roster of Experts were contracted for deployments in four of the current programmes (Egypt, Georgia, Nigeria and Uganda). More details on TIWB programmes can be found in Annex C.

Table 2.1. Completed TIWB Programmes

Country or Jurisdiction	Host Administration	Partner Administration / International Partner(s)	Expert(s)
<b>Albania</b>	<i>Drejtoria E Përgjithshme E Tatimeve</i>	<i>Agenzia delle Entrate</i> (Italy)	Serving tax official
<b>Colombia</b>	<i>Dirección de Impuestos y Aduanas Nacionales de Colombia</i>	N/A	Former tax officials
<b>Costa Rica</b>	<i>Dirección General de Tributación</i>	<i>Agencia Estatal de Administración Tributaria</i> (Spain)	Serving tax officials
<b>Georgia (1)*</b>	Georgia Revenue Service	N/A	Retired tax official
<b>Ghana</b>	Ghana Revenue Authority	<i>Belastingdienst</i> (The Netherlands)	Serving tax officials
<b>Malawi</b>	Malawi Revenue Authority	African Tax Administration Forum / Her Majesty's Revenue and Customs (United Kingdom)	Serving tax officials
<b>Senegal</b>	<i>Direction Générale des Impôts et des Domaines</i>	<i>Direction Générale des Finances Publiques</i> (France)	Serving tax official

Note: \* Numbers in parentheses indicate a unique identifier for countries/jurisdictions where multiple TIWB programmes are in place.

Table 2.2. Current TIWB Programmes

Country or Jurisdiction	Host Administration	Partner Administration / International Partner(s)	Expert(s)
<b>Botswana (2)*</b>	Botswana Unified Revenue Service	Kenya Revenue Authority	Serving tax officials
<b>Botswana (3)</b>	Botswana Unified Revenue Service	N/A	Diamond expert
<b>Botswana (5)</b>	Botswana Unified Revenue Service	ATAF	Former tax official
<b>Cameroon</b>	<i>Direction Générale des Impôts</i>	<i>Direction Générale des Finances Publiques</i> (France)	Serving tax official
<b>Republic of Congo</b>	<i>Direction Générale des Impôts et des Domaines</i>	<i>Direction Générale des Finances Publiques</i> (France)	Serving tax official
<b>Egypt</b>	Egyptian Tax Administration, Ministry of Finance	European Union	Roster expert and Egyptian tax expert
<b>Ethiopia</b>	Ethiopian Revenues and Customs Authority	Her Majesty's Revenue and Customs (United Kingdom)	Serving tax officials
<b>Georgia (2)</b>	Georgia Revenue Service	N/A	Roster expert
<b>Jamaica (1)</b>	Tax Administration Jamaica	N/A	Former tax official
<b>Jamaica (2)</b>	Tax Administration Jamaica	<i>Bundeszentralamt für Steuern</i> (Germany)	Serving tax official

Country or Jurisdiction	Host Administration	Partner Administration / International Partner(s)	Expert(s)
<b>Lesotho</b>	Lesotho Revenue Authority	Her Majesty's Revenue and Customs (United Kingdom)	Serving tax officials
<b>Liberia (1)</b>	Liberia Revenue Authority	Open Society Foundations / World Bank Group	Former tax official
<b>Liberia (2)</b>	Liberia Revenue Authority	Federal Inland Revenue Service (Nigeria)	Serving tax official/s
<b>Liberia (3)</b>	Liberia Revenue Authority	N/A	Mining expert
<b>Namibia</b>	Inland Revenue Department	N/A – pilot programme	Serving tax officials and former tax official
<b>Nigeria</b>	Federal Inland Revenue Service	N/A	Roster expert
<b>Rwanda</b>	Rwanda Revenue Authority	<i>Belastingdienst</i> (The Netherlands)	Serving tax officials
<b>Senegal</b>	<i>Direction Générale des Impôts et des Domaines</i>	<i>Direction Générale des Finances Publiques</i> (France)	Serving tax official
<b>Sri Lanka</b>	Inland Revenue Department	Her Majesty's Revenue and Customs (United Kingdom)	Serving tax officials
<b>Uganda</b>	Uganda Revenue Authority	United States Agency for International Development**	Roster expert and former tax official

Note: \* Numbers in parentheses indicate a unique identifier for countries/jurisdictions where multiple TIWB programmes are in place.

\*\* UNDP Country Office Uganda also provides partial funding.

**TIWB-style support on anonymised audit cases is a practical complement to full TIWB programmes.** A number of developing countries and jurisdictions continue to run streamlined versions of TIWB programmes, where anonymised casework is carried out in a workshop setting led by tax audit experts. These lighter TIWB programmes serve to complement full TIWB programmes as a pragmatic and flexible option for those developing countries or jurisdictions requiring additional time to implement the confidentiality requirements or other practical details needed for full TIWB programmes.

In 2017/18, these anonymised case programmes continued in nine countries (see Table 2.3). Having witnessed the success of these programmes within their tax administration, some countries have subsequently requested full TIWB programmes. This is the case for Botswana, Malawi, Peru, Sri Lanka, Uganda and Zambia.

**Table 2.3. Current TIWB-style Anonymised Programmes**

Country or Jurisdiction	Host Administration	Partner Administration / International Partner(s)	Expert(s)
<b>Botswana (1)*</b>	Botswana Unified Revenue Service	ATAF / OECD	Former tax official
<b>Cambodia</b>	General Department of Taxation	EU / OECD / WBG	Former tax officials
<b>Kenya</b>	Kenya Revenue Authority	ATAF / OECD / WBG	Former tax officials
<b>Peru</b>	<i>Superintendencia Nacional de Aduanas y de Administración Tributaria</i>	OECD / WBG	Former tax officials
<b>Sri Lanka</b>	Inland Revenue Department	OECD	Former tax official

Country or Jurisdiction	Host Administration	Partner Administration / International Partner(s)	Expert(s)
<b>Uganda</b>	Uganda Revenue Authority	ATAF / OECD / WBG	Former tax officials
<b>Viet Nam</b>	General Department of Taxation	EU / OECD / WBG	Former tax officials
<b>Zambia</b>	Zambia Revenue Authority	ATAF / OECD	Former tax official
<b>Zimbabwe</b>	Zimbabwe Revenue Authority	ATAF / OECD / WBG	Former tax official

Note: \* Numbers in parentheses indicate a unique identifier for countries/jurisdictions where multiple TIWB programmes are in place.

**Demand for TIWB programmes remains strong and a significant number of Host Administrations are seeking new programmes.** Africa remains a primary source of requests, but tax authorities in other regions are increasingly requesting TIWB programmes. The TIWB Secretariat is in discussions with many Partner Administrations to deliver on these requests.

**Table 2.4. Upcoming TIWB Programmes**

Country or Jurisdiction	Host Administration
<b>Benin</b>	<i>Direction Générale des Impôts</i>
<b>Botswana (4)*</b>	Botswana Unified Revenue Service
<b>Chad</b>	<i>Direction Générale des Impôts</i>
<b>Colombia (1)</b>	<i>Dirección de Impuestos y Aduanas Nacionales</i>
<b>Colombia (2)</b>	<i>Dirección de Impuestos y Aduanas Nacionales</i>
<b>Costa Rica</b>	<i>Dirección General de Tributación</i>
<b>Côte d'Ivoire</b>	<i>Direction Générale des Impôts</i>
<b>Ghana (2)</b>	Ghana Revenue Authority
<b>Ghana (3)</b>	Ghana Revenue Authority
<b>Kosovo**</b>	Tax Administration of Kosovo
<b>Malawi</b>	Malawi Revenue Authority
<b>Maldives</b>	Maldives Inland Revenue Authority
<b>Mauritius</b>	Mauritius Revenue Authority
<b>Nigeria</b>	Federal Inland Revenue Service
<b>Peru</b>	<i>Superintendencia Nacional de Administración Tributaria</i>
<b>Swaziland</b>	Swaziland Revenue Authority
<b>Ukraine</b>	State Fiscal Service of Ukraine
<b>Viet Nam</b>	General Department of Taxation
<b>Zambia</b>	Zambia Revenue Authority
<b>Zimbabwe</b>	Zimbabwe Revenue Authority

Note: \* Numbers in parentheses indicate a unique identifier for countries/jurisdictions where multiple TIWB programmes are in place.

\*\* This designation is without prejudice to positions on status, and is in line with UNSCR 1244/99 and the ICJ Opinion on the Kosovo declaration of independence.

**TIWB programmes cover a range of technical issues and industry sectors in response to the specific needs of each Host Administration.** Current programmes specialise in risk-based audit case selection, audit processes, and negotiation of advance pricing arrangements. Audits mainly deal with different issues of transfer pricing and international taxation including permanent establishment, validation of management and service fees, and the valuation of intellectual property. Audits cover a cross section of industry sectors, as shown in Table 2.5.

**Table 2.5. Sectors Covered under TIWB Programmes**

Sector	Programmes covering the sector	Details
Agriculture	4	Coffee trade, flowers and other horticultural produce
Construction	4	Construction of hydro-plant, project development
Financial services	6	Banking, insurance
ICT	7	Information technology, telecommunications
Hospitality	5	Hotels, tourism
Manufacturing	6	Pharmaceutical, electricity cables and wires
Mining	7	Diamonds, drilling services, gold, iron ore, oil and gas
Sales & Distribution	8	Appliances, cement, fertilisers, food, fragrances, pharmaceuticals, steel, sugar

Note: Multiple sectors may be covered under a single TIWB programme.



## Chapter 3

# Results

### 3.1. Revenue Results

TIWB continues to demonstrate impressive quantifiable short-term results. TIWB audit assistance, including anonymised casework conducted during ATAF/OECD/WBG workshops, yielded cumulative increased revenue collected since 2012 of approximately USD 414 million as of 30 April 2018. This is a USD 136 million gain in revenue reported to the TIWB Secretariat since the previous annual report. Given time lags in finalising cases and reporting, some 2017 audit results are not yet included in this figure. At a regional level, revenue increases from Africa are most prominent (see Figure 3.1).

**USD 414 million**  
Cumulative revenue gain reported through 30 April 2018.

**USD 136 million**  
Revenue gain reported in 2017/18.

Figure 3.1. Regional Reported Revenue Increases from TIWB Assistance as of 30 April 2018



**\$100+**

*The return on investment from every \$1 spent on TIWB Programmes.*

TIWB continues to represent excellent value for money with a significant return on investment. On average, over 100 USD<sup>[5]</sup> in additional tax revenues have been recovered by Host Administrations for every USD 1 spent on TIWB operating costs between

2013 and 30 April 2018. Furthermore, more than USD 140<sup>[6]</sup> in additional tax revenues have been recovered for every USD 1 spent on TIWB programmes in Africa over the same period.



### **3.2. Measuring Broader Impact**

**Beyond revenue gains, a balanced set of impact metrics will increasingly help monitor progress and evaluate the long-term impacts of TIWB programmes.** The TIWB Annual Report 2016/17 highlighted the challenge of moving beyond short-term revenue gains towards the delivery of more long-term sustainable outcomes such as skills development, fairness in the audit process, improved legislative frameworks, and change in taxpayer behaviour. In 2017/18, the Secretariat implemented its commitment to ensure that all newly established TIWB programmes define programme impact indicators. These indicators will be used to evaluate impact of TIWB programmes in the short-, medium- and long-term.

Table 3.1 shows the impact indicators selected by Jamaica and Cameroon for their respective TIWB programmes.

5 Based on estimates by the TIWB Secretariat.

6 Based on estimates by the TIWB Secretariat.

Table 3.1. Examples of Programme Impact Indicators

Country	Impact Indicators Selected		
	Short-term	Medium-term	Long-term
<b>Cameroon</b>	<ul style="list-style-type: none"> <li>• Specific risk analysis and risk selection methods and criteria for the audited sectors are identified.</li> <li>• Standardised templates are used for notifications of tax adjustments and audit reports.</li> </ul>	<ul style="list-style-type: none"> <li>• Information is available on audits conducted and finalised under TIWB.</li> <li>• Increased tax revenues.</li> <li>• Staff are capable of applying the newly obtained knowledge and skills on audit approach and techniques.</li> <li>• Staff are capable of applying principles of Compliance Risk Management.</li> <li>• Increase in requests for exchange of tax information.</li> <li>• Synergy effects of TIWB programme with other tax audit initiatives in-country.</li> </ul>	<ul style="list-style-type: none"> <li>• Improved compliance with tax obligations by audited businesses.</li> <li>• Better communication between taxpayers and tax officials.</li> <li>• Increased willingness to provide data and information by taxpayers.</li> <li>• Staff apply principles of Compliance Risk Management.</li> </ul>
<b>Jamaica</b>	<ul style="list-style-type: none"> <li>• Understanding of principles of Compliance Risk Management.</li> <li>• Strategic audit approach developed.</li> <li>• Risk analysis and risk selection methods and criteria are identified.</li> <li>• Internal guidelines for audit case selection are in place.</li> <li>• Internal manuals and guidelines for audit procedures and techniques are in place.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff are capable of applying principles of Compliance Risk Management.</li> <li>• Staff are capable of applying the newly obtained knowledge and skills on audit approach and audit techniques.</li> <li>• Audits have been performed and finalised within the time frames, set out in internal procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff apply principles of Compliance Risk Management</li> <li>• Degree of compliance with tax obligations by audited businesses has improved.</li> <li>• Increase in quantity and quality of preliminary agreements on tax matters with taxpayers.</li> <li>• Taxpayer risks identified and quantified by sector.</li> </ul>

### 3.2.1. Emerging Outcomes

Tax administrations supported by TIWB and other related assistance providers (e.g. ATAF) in developing countries are already reporting a range of positive outcomes (see Box 3.1). Beyond increased tax revenues collected, these outcomes include:

- skills development to conduct quality audits;
- improved tools, procedures and processes;
- organisational change; and
- improved overall taxpayer compliance.

Reported outcomes are derived from the experts' mission reports, tax-auditor self-assessment forms, TIWB progress reviews and programme evaluation forms.

### Box 3.1. Outcomes Reported by Host Administrations

#### Skills and Competences

- Knowledge and management of risk assessment and transfer pricing has increased based on tax auditors' pre- and post-programme self-assessments.
- Auditors show confidence in applying knowledge and interviewing taxpayers.
- Tailor-made training has helped to interpret and analyse transfer pricing reports.
- Knowledge sharing and peer-to-peer learning has improved through feedback mechanisms and teamwork.

#### Improved Tools, Procedures and Processes

- Requests for relevant transfer pricing documentation has led to more effective audit analysis.
- Increased number of transfer pricing files processed.
- Guidelines and manuals developed have helped standardise processes and bring procedural transparency.
- Practice Notes on transfer pricing audits have been developed.
- Tax rules on advance pricing arrangements and mutual agreement procedures have been drafted.
- Recommendations have been made for a review of legislation based on weaknesses identified in audits.

#### Organisational Changes

- Number of allocated transfer pricing auditors has grown.
- Dedicated transfer pricing units have been established.
- Increased awareness by tax administrations to safeguard against loss of specialised audit staff through implementing means for accelerated career progression and/or performance-based salaries.

#### Taxpayer Behaviour

- Precise requests for relevant documentation have contributed to increased willingness of taxpayers to provide data to the tax administrations.
- Successful completion of cases is raising the credibility of tax auditors in the eyes of advisors and taxpayers.

### 3.2.2. Improving Measurement

**More work is needed to improve monitoring and evaluation of medium- to long-term outcome indicators, in order to measure progress and success.** The TIWB Secretariat has updated its dedicated Starter Kits offering practical guidance on different aspects of the establishment and implementation of TIWB programmes for Host Administrations, experts, Partner Administrations and donors. UNDP country offices will increasingly contribute to longer-term monitoring and reporting of outcomes.

**New tools have been developed to improve data gathering for measurement of programme indicators.** These include modified materials such as the mission report template, tax auditor self-assessments and the final programme report template. Revised online progress review and programme evaluation forms for Host Administrations and experts will help provide precise feedback on TIWB programmes. Box 3.2 shows how the Lesotho Revenue Authority (LRA-Lesotho) is considering the issue of sustainability of skills transfer when setting objectives.

### Box 3.2. Lesotho: Promoting Autonomy to Ensure Sustainability

Since December 2015, the United Kingdom has periodically sent experts from Her Majesty's Revenue and Customs (HMRC) to work alongside LRA-Lesotho auditors. The overall objective of this TIWB programme is for LRA-Lesotho auditors to be able to conduct high-quality audits involving transfer pricing and international tax issues, even after the completion of the programme. Audit casework in the banking, construction, manufacturing, mining, sales and distribution, and telecommunications sectors has been initiated under this programme. The TIWB programme covers practical casework support in the areas of international taxation, transfer pricing and risk assessment for the LRA-Lesotho Large Taxpayers Department audit team. ATAF supports and complements this programme by providing classroom workshops on transfer pricing theory. The practical application of this theory to actual casework is then implemented through the TIWB programme.

TIWB assistance has resulted in improved insight on sector-specific risks and practices, enabling LRA-Lesotho audit staff to identify and take up relevant transfer pricing issues under the guidance of TIWB experts and independently. This autonomy is important evidence that the concepts taught and knowledge shared by the TIWB experts are being applied. Auditors also report increased confidence while interviewing taxpayers and presenting audit findings.

The LRA-Lesotho's pursuit of cases identified as high-risk for transfer pricing under this TIWB programme has resulted in significant loss adjustments in related areas. Taxes recovered to date are approximately USD 1.6 million.





## Chapter 4

# Lessons Learned

### 4.1. TIWB Experts' Roundtable & Stakeholders' Workshop

A TIWB Experts' Roundtable was held at the OECD on 2 November 2017, at which TIWB experts shared their experiences in delivering TIWB programmes. Other stakeholders from 28 countries and 6 international and regional organisations convened for a TIWB Stakeholders' Workshop (see Figure 4.1) on 3 November 2017. Key insights from the events are outlined below.

**Figure 4.1. Experts' Roundtable and Stakeholders' Workshop  
2 & 3 November 2017**



Source: OECD

#### 4.1.1. Host Administration Insights

**Host Administrations affirmed that TIWB’s “learning by doing” approach has led to increased confidence of their tax auditors,** who are now able to better understand case selection and management of MNE audits, particularly in handling complex international transactions. Tax Administration Jamaica (TAJ) noted, for example, TIWB’s value in building capacities to manage transfer pricing audits and strengthen the overall institutional framework, as well as to empower auditors through exposure to international “best practices” to combat BEPS. The TIWB expert from *Bundeszentralamt für Steuern (BZSt)* (German Federal Central Tax Office) implementing a TIWB programme in Jamaica had already provided a range of valuable audit method options.

**TIWB programmes have helped improve trust and co-operation with taxpayers.** This may be a result of, for example, increased taxpayer confidence in the audit process, or by auditors targeting specific issues of focus, limiting inefficiencies and reducing taxpayer compliance costs.

**In some cases, TIWB has also contributed to improving political-level understanding of transfer pricing’s importance** within a Host Administration and government, resulting in greater investment in transfer pricing audit resources.

**TIWB’s practical approach to capacity building, coupled with other technical assistance programmes has helped with tax reform,** by illuminating possible legislative shortcomings in the area of international taxation.

**Developing trust between the Host Administration and the TIWB experts through open engagement is essential to overcoming possible (initial) concerns around taxpayer confidentiality and conflict of interest.** This trust has enabled many developing countries to make the move from working on anonymised cases to full TIWB programmes, where the expert reviews live cases with Host Administration officials.

**Host Administrations acknowledged the usefulness of remote assistance provided by TIWB experts between missions,** which has helped their officials progress their audit cases and limit audit delays.

#### 4.1.2. Partner Administration Insights

**Partner Administrations view TIWB as one element in holistic bilateral co-operation relationships with developing countries.** Several Partner Administrations stressed the importance of TIWB programmes complementing other assistance programmes working with the tax administration. Box 4.1 elaborates on France’s interest in and commitment to supporting Francophone countries and Box 4.2 highlights the South African Revenue Services’ (SARS) commitment to supporting other African countries through its participation in TIWB programmes.

**Partner Administrations acknowledged the central role played by the TIWB Secretariat,** particularly concerning quality control procedures, monitoring progress of missions and facilitating engagement with Host Administrations. The TIWB Starter Kits (available in English, French and Spanish) were cited as particularly useful tools.

### Box 4.1. French Commitment to Capacity Building

France is committed to building capacities in international taxation and addressing audit challenges as a Partner Administration for TIWB programmes in multiple Francophone African countries. Currently, the French Ministry of Europe and Foreign Affairs (*Ministre de l'Europe et des Affaires étrangères*) finances the deployment of serving officials of the French tax administration (*Direction générale des Finances publiques - DGFIP*) who act as TIWB experts in Cameroon, the Republic of Congo, and Senegal. France has pledged additional support for another TIWB programme in a Francophone country in Africa. TIWB programmes are part of a broader package of French bilateral assistance on tax matters to these countries.

**Transparency in the internal recruitment of experts to serve in TIWB programmes has motivated staff.** In Spain, 80 tax officers applied to participate in the TIWB programme delivered by the Spanish tax administration to the *Dirección General de Tributación* of Costa Rica. The selection process was ultimately a way to reward highly-skilled staff, motivating others to develop their skills.

**A whole-of-government approach to resource provision for TIWB programmes can improve deployment processes.** Partner Administrations such as France, the Netherlands and the United Kingdom have enjoyed a seamless approach to deploying their experts due, in part, to financing arrangements with their government's development co-operation counterparts.

**Partner Administrations are keen to see the TIWB Secretariat expand impact measurement** to focus on improved voluntary compliance and institution building.

### Box 4.2. South Africa's Institutional Support for TIWB and its Potential Benefits

SARS recently provided its views to the Secretariat on the benefits of engagement with TIWB. They noted:

*"... [SARS] welcomes the partnership with TIWB. SARS' participation cements South Africa's commitment to promoting international co-operation, encouraging a common understanding of shared problems in Africa, enhancing skills development on global tax issues.*

*SARS welcomes the opportunity to provide guidance and expertise in specialised areas of tax audits to other Administrations in Africa. In particular, SARS welcomes the recent interest by Zambia to benefit from SARS' extensive experience in auditing the mining industry.*

*SARS also considers TIWB as a channel to upskill its officials' capacity in transfer pricing and other areas working in collaboration and partnership with other regional experts."*

### 4.1.3. Expert Insights



**TIWB programmes offer a unique contribution in a niche area of technical assistance, bringing theory to life by practical application on real cases.** Experts noted that TIWB is one of a kind in its ability to integrate foreign experts in the heart of a tax administration while addressing taxpayer confidentiality concerns. The testimony of one TIWB expert in Box 4.3 illustrates this integration in a programme in Liberia.

**Experts emphasised the importance of building trust and mutual respect with the Host Administration.** Technical assistance is improved with a better understanding of the political, social, cultural and economic conditions of a country or jurisdiction. In many

cases, UNDP provides detailed country briefings to experts ahead of an assignment. Excellent inter-personal skills and cultural sensitivity are also considered essential assets for TIWB experts.

**Technical advice is most effective when experts have full access to taxpayer information.** In this regard, full TIWB programmes have a significant advantage over anonymised case reviews.

#### Box 4.3. Audit Expert Reflections on TIWB in Liberia

Reflecting on his experience, a former HMRC auditor noted:

*"I feel privileged to be able to work with the Liberia Revenue Authority (LRA), and to have the access to audit cases, and the trust that this implies. Most importantly, I have seen first-hand how the TIWB approach can be effective in building confidence and can resolve technical problems through group work.*

*I have seen the reality of auditing large MNEs and implementing BEPS measures in low-capacity tax administrations and can see the importance of tailor-made solutions for developing countries.*

*I am confident that, over time, one of the effects of TIWB work cases will be to promote a wider improvement in compliance – by sending a clear message to all MNE taxpayers that LRA's enforcement capacity is strengthening, and will continue to do so."*

### 4.1.4. Success Factors for TIWB Programmes

In addition, a number of stakeholders noted the following success factors:

**Effective senior level leadership in Host Administrations can insulate auditors from external pressures,** which may arise as tax inspectors take more assertive approaches to auditing influential businesses.

**A dedicated MNE or international tax audit team is an important foundation for TIWB work.** A stable core group provides continuity, which in turn helps grow skills, peer learning, and increases the likelihood of institutionalising good practices. This is particularly important for complex,

time-consuming international audit cases where not every audit results in immediate revenue returns.

**Modern legislation aligned with international best practices and a network of exchange of information agreements provides a supportive framework for effective audits in international tax matters.**

Having in place sound legislation, through domestication of recommended international best practices, is critical to mitigate the risk of transfer mis-pricing and base erosion. Many



countries and jurisdictions have also signed and ratified international instruments designed to facilitate the exchange of information upon request and automatic exchanges as a means to boost transparency for audit purposes. In Africa, ATAF/OECD/WBG and the Global Forum on Transparency and Exchange of Information for Tax Purposes' technical assistance programmes have laid the groundwork for establishing robust legal and administrative frameworks, which benefit TIWB programmes and have led to more effective audit procedures.

**Effective taxpayer education, coupled with improved co-operative compliance engagement with MNEs, yields positive results.** Taxpayer education is an important component for improved record-keeping and voluntary compliance. TIWB programmes emphasise the importance of such outreach. This provides increased clarity and certainty to taxpayers, e.g. on the existing transfer pricing framework and related documentation requirements.

## 4.2. Future Opportunities

Stakeholders noted several opportunities that the Secretariat should pursue in the coming year. These are explored below.

### 4.2.1. South-South Co-operation



**In some cases, South-South co-operation is the preferred approach for Host Administrations to build audit capacity** and often Host Administrations see such co-operation as a more natural “fit”. Tax audit experts from the same region may have a better understanding of the working environment and experience similar challenges within their own tax administrations.

**Current South-South co-operation is taking place whereby Kenya provides support to Botswana, Nigeria to Liberia and a South African industry expert to Botswana.** Upcoming South-South engagement in 2018 is likely to include participation by India and South Africa as Partner Administrations for new TIWB programmes. TIWB will accelerate work with regional partners, such as ATAF, to meet this demand.

#### 4.2.2. Promoting Mentoring through Triangular Co-operation

TIWB is exploring how to develop more South-based experts through “triangular” co-operation. This process involves more experienced auditors being paired with junior tax auditors to implement TIWB programmes in order to develop a wider pool of TIWB experts. In 2017, TIWB piloted a promising triangular co-operation arrangement in Uganda (see Box 4.4) and more opportunities will be actively explored in the coming year. A larger mentorship programme is under active consideration and design.

##### Box 4.4. TIWB Mentoring Programme in Uganda

Under this innovative triangular arrangement, a South African expert works with the Uganda Revenue Authority (URA), alongside a retired Australian tax official, under a joint TIWB/United States Agency for International Development (USAID) tax audit assistance programme.

This kind of mentoring programme is designed to empower upcoming experts from developing countries to provide South-South support programmes.

The South African expert notes:

*“I continue to receive valuable mentoring both professionally and personally; I have learned innovative ways to assess tax risk and to come up with audit solutions. Most importantly this has resulted in positive outcomes and solutions for the Ugandans.”*

#### 4.2.3. BEPS Capacity Building and TIWB

TIWB is an increasingly valuable tool for implementation of BEPS actions in developing countries. TIWB programmes are increasingly featured as part of the wider implementation strategy, providing quick wins whilst more complex measures are considered. Analysis of BEPS issues helps to identify where TIWB efforts can be best targeted. A recent BEPS risk analysis of the Pacific Islands and Papua New Guinea, for example, emphasised the importance of understanding the tourism/hotels and telecommunications sectors in the Pacific, and mining, hydrocarbons and forestry in Papua New Guinea. Similarly, a TIWB learning event<sup>[7]</sup> held at the UN in April 2018 focused on tourism, which accounts for a substantial portion of GDP in many small island developing states (SIDS), a sector where MNEs dominate.

#### 4.2.4. Meeting Demand for Industry and Business Knowledge



As demand shifts from general audits to sector-specific audits, TIWB will respond to demand from Host Administrations to explain business models and complex value chains. Host Administrations are increasingly requesting expertise in agriculture, construction, distribution, financial services, manufacturing, minerals and other commodities, oil and gas, pharmaceuticals, telecommunications, and tourism. The case

of Nigeria in Box 4.5 shows the evolution of demand from general audit inputs to sector-specific support in the oil and gas sector.

7 [www.tiwb.org/resources/events/sun-sea-sand-and-beyond-beps-challenges-in-small-island-developing-states-tourism-sector.htm](http://www.tiwb.org/resources/events/sun-sea-sand-and-beyond-beps-challenges-in-small-island-developing-states-tourism-sector.htm).

### Box 4.5. Evolution of TIWB Assistance in Nigeria

Since June 2016, five TIWB missions have been carried out as part of the TIWB programme in Nigeria. This programme provided support on transfer pricing audits to officers in the Federal Inland Revenue Service (FIRS) International Tax Department.

FIRS reports that the advice conveyed to its officers during ATAF/OECD/WBG workshops and TIWB practical assistance missions, combined with the commitment of its officers, has improved its risk assessment processes and transfer pricing audit work. Assessments made by FIRS from transfer pricing audits, BEPS-related issues and correct application of domestic tax legislations increased significantly in 2017 over and above the amount assessed in 2016.

In 2018, FIRS has requested for specialised assistance on transfer pricing audit of MNEs operating in the oil and gas sector.

### A pool of relevant industry experts is being built up in 2018, including with the support of BIAC.

In 2017, two industry and business experts supported TIWB programmes in specific industry sectors by complementing inputs on taxation with information about particular business models and value chains. For example, as a result, developing country tax authorities are starting to reap the benefits from deeper understanding of complex diamond valuation (see Box 4.6). Box 4.7 highlights the growing demand for support in the horticulture and the cut flower sector.

### Box 4.6. Collecting Tax Revenue from Rough Diamonds

Rough diamonds present acute DRM challenges for many developing countries, particularly in Africa. Valuing rough and polished diamonds when they leave African countries is difficult, yet achieving value estimates as accurate as possible is essential to ensuring the diamond-producing country receives an appropriate share of the final price paid by jewellery buyers. While diamond jewellery buyers concern themselves with the “four C’s” – cut, colour, clarity and carat – rough diamond valuers focus more on the potential of a rough stone and the value that can be achieved once it has been cut and polished. Other factors, including the shape of stones, become important, since shape determines how a stone can be cut to maximise yield. Assessing the value of rough diamonds for tax purposes is uniquely challenging – the traders of rough diamonds can monitor anything up to 11 000 pricing points, which can fluctuate daily.

Bringing diamond industry experts to meet directly with developing country tax revenue authorities can help overcome this valuation complexity, with mutual benefits: taxpayers can operate in a more certain tax environment if tax officials understand their business and its value drivers, and tax authorities can have greater confidence they are taxing local economic activity in accordance with BEPS principles.

In 2017, the Secretariat involved diamond industry experts in training events, which enabled tax officials to improve their understanding of the processes used by companies for sorting and aggregating rough diamonds for sale and the intellectual property involved.

#### Box 4.7. Taxation Challenges of the Flower Industry

One East African country is seeking advice from the OECD on floriculture, a dynamic and fast-growing industry with significant global trade.

The Netherlands remains a key centre of production for the European floral market, as well as a major international supplier to other continents. The production focus is, however, shifting to countries with a favourable climate and low production and labour costs, including Colombia, Ecuador, Ethiopia and Kenya, which had a combined share of 44% of global cut flower exports in 2015<sup>[8]</sup>.

Understanding the value chain and accurately pricing flowers on export is essential to ensure that MNEs that dominate the flower supply chain do not shift profits to other jurisdictions and that a fair share of taxes is paid in the producing country. Some of the ways in which MNEs may engage in aggressive tax planning and avoidance in this sector, include over-charging on management fees and royalty expenses charged to local entities for floral breeds.

#### 4.2.5. TIWB and Addressing Tax and Crime

**In response to TIWB support in the area of tax and crime investigations, a new pilot programme has been initiated to explore the applicability of the TIWB model.** Since 2013, the OECD International Academy for Tax Crime Investigation has received several requests from tax administrations for assistance with their active, ongoing criminal tax investigations. A pilot training programme, using anonymised case study materials, involves investigation experts working directly with local tax and other government officials to share investigation knowledge, skills and best practices. The sensitivities and legal challenges will be assessed with care, and there will be important lessons covering the need to develop partnerships not only with the tax administration, but also with the financial police and/or prosecutors, both representing new partners for TIWB.

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8 UN-Comtrade, Royal FloraHolland, Rabobank, 2016.



## Chapter 5

# Collaboration and Partnerships

### 5.1. Leveraging the OECD-UNDP Partnership

**Strong collaboration between the OECD and UNDP is essential to making TIWB programmes effective. UNDP country offices have access to decision-makers and major stakeholders who can build local political support for TIWB programmes.** Country offices also provide momentum for country-led reform and can mitigate against risks that might hinder DRM.

**UNDP country offices can support national-level discussions of DRM and international taxation issues, which are critical for attaining the SDGs.** For example, Uganda is seeking to increase domestic resources to support its objective of attaining lower middle-income<sup>[9]</sup> status by 2020. To support this, UNDP's Uganda country office collaborates closely with partners in the current TIWB programme to identify key international challenges for DRM. The issues identified are then addressed by integrating policy and advocacy support on taxation into UNDP's country assistance strategy, to complement TIWB's practical casework.

**OECD and UNDP are contracting and deploying TIWB Roster experts.** The Roster now comprises 40 tax audit experts, 10 of whom are from developing countries, who are qualified and available for TIWB deployments. Four roster experts have already been deployed to programmes in Egypt, Georgia, Nigeria and Uganda. UNDP also facilitated travel for South-South programmes implemented by two Kenyan tax experts and a South African industry expert in Botswana, as well as a Nigerian expert in Liberia.

9 <https://blogs.worldbank.org/opendata/new-country-classifications-income-level-2017-2018>.

## 5.2. Engagement with Regional and International Organisations

Over the past year, TIWB reinforced its relationships with regional and international organisations with a view to extending the reach of TIWB programmes. The TIWB Secretariat has fostered partnerships with regional and international organisations. Notable developments with such bodies included:

- **ATAF:** In 2017/18, TIWB further developed its close partnership with ATAF in the delivery of TIWB-style anonymised support programmes in Kenya, Malawi, Nigeria, Uganda, Zambia and Zimbabwe, and facilitated instituting new full programmes in Liberia, Malawi, Mauritius, Swaziland, Uganda, Zambia and Zimbabwe. A significant number of ATAF member countries attest to the positive impact of ATAF support on international tax capacity building complemented by TIWB programmes. (See Boxes 3.2 and 4.5.)
- **Cercle de réflexion et d'échange des dirigeants des administrations fiscales (CREDAF):** In 2017/18, CREDAF partnered with TIWB in sourcing a Partner Administration to support new programmes in Benin and Côte d'Ivoire. CREDAF also disseminates information to its members, leading to an increased interest in TIWB programmes in the West Africa Francophone region. New programmes will be launched in Burkina Faso and Chad in 2018/19.
- **Centro Interamericano de Administraciones Tributarias (CIAT):** In 2017/18, TIWB continued its collaboration with CIAT for the Costa Rica programme which was completed in late 2017. Following the success of this programme, Costa Rica has made a request for a second TIWB programme. CIAT continues to be instrumental in encouraging its member countries to participate in TIWB programmes and benefit from this niche support.
- **EU/European Commission (EC):** In 2017/18, the EU co-sponsored TIWB deployments in Egypt as part of its overall assistance programme to Egypt entitled 'Enhancing Domestic Resource Mobilisation in Egypt through a Better Tax and Exchange of Information System'. TIWB is working closely with the EC on a project (in partnership with ATAF) for the Rwanda Revenue Authority.
- **The OECD Forum on Tax Administration (FTA):** During the 11<sup>th</sup> Plenary meeting of the FTA held in Oslo, Norway on 29 September 2017, 48 heads of tax administrations endorsed the efforts of tax administrations currently supporting the TIWB initiative. On 5 April 2018, TIWB launched a community of practice for TIWB experts via the Knowledge Sharing Platform developed by the Canada Revenue Agency.
- **Organisation Internationale de la Francophonie (OIF):** A new partnership with OIF is being explored.

Further, and in addition to these engagements with regional and international organisations, TIWB welcomed a new partnership with United States Treasury Office of Technical Assistance (US-OTA) with a view to jointly implement TIWB programmes. A first of such programmes is expected to commence in Colombia in 2018.

## Chapter 6

# Organisational Developments

### 6.1. TIWB Governing Board Meeting 2017

The second annual meeting of the TIWB Governing Board was held at the OECD Washington Centre in Washington D.C. on 22 April 2017. Governing Board members expressed their overall satisfaction with progress to-date and pledged their continued support. The Board acknowledged impressive short-term results of TIWB, but emphasised that longer-term impact should also be evaluated carefully. In response, the TIWB Secretariat has taken comprehensive steps towards measuring the broader impact as outlined in Section 3.2.



**The Governing Board noted that bilateral relationships between tax administrations should remain the core of TIWB programmes**, as Partner Administration relationships bring a consistent approach, quality assurance and global learning. Other approaches, such as deploying retired tax officials, should be seen as supplementary.

**The Governing Board recognised the FTA's support for TIWB and encouraged the TIWB Secretariat to co-ordinate, where appropriate, capacity-building efforts with a broad range of stakeholders**, including regional bodies and the business community. The Board noted the positive uptake of TIWB programmes in Africa and the importance of making TIWB programmes more accessible to other regions.

## **6.2. Changes to the Governing Board in 2017**

In 2017, Achim Steiner, UNDP Administrator, succeeded Helen Clark as Co-Chair of the TIWB Governing Board. Hon. Sigrid Kaag, Minister for Foreign Trade and Development Co-operation in the Netherlands also joined the TIWB Governing Board in January 2018, replacing the previous Minister for the same portfolio, Hon. Liliane Ploumen (see Boxes 6.1 and 6.2). The full TIWB Governing Board membership is outlined in Annex D.

### **Box 6.1. Achim Steiner UNDP Administrator and Co-Chair, TIWB Governing Board**



Achim Steiner became UNDP Administrator on 19 June 2017 and will serve for a term of four years. The United Nations General Assembly confirmed his nomination on 19 April 2017, following his nomination by Secretary-General António Guterres.

Over nearly three decades, Achim Steiner has been a global leader on sustainable development, climate resilience and international co-operation. He has worked tirelessly to champion sustainability, economic growth and equality for the vulnerable, and has been a vocal advocate for the Sustainable Development Goals.

### **Box 6.2. Sigrid Kaag Minister for Foreign Trade and Development Co-operation in the Netherlands**



Between 1994 and 2017, Sigrid Kaag held a series of international positions of note within the United Nations and UNDP including as Assistant Secretary-General for the UNDP in New York reporting to former UNDP Administrator, Helen Clark where she oversaw UNDP's strategic external engagement, organisation-wide communication and advocacy as well as resource mobilisation. In 2015 she received an honorary doctorate from the University of Exeter.

She was awarded the Carnegie Water Peace Prize in 2016 in recognition of her efforts in the Middle East. On 26 October 2017, Sigrid Kaag was appointed Minister for Foreign Trade and Development Co-operation in the third Rutte government.

## 6.3. Risk Mitigation

Over the course of the last year, the TIWB Secretariat has focused on monitoring and managing risks related to TIWB deployments. Notable improvements in risk management are outlined below.

### 6.3.1. Security/Health and Safety

**A new requirement has been implemented to mitigate safety risks for TIWB deployments.** TIWB Roster experts must now take UN online security courses to obtain a UN Security Clearance Certificate prior to each mission. The two online courses are (a) Basic Security in the Field; and (b) Advanced Security in the Field. These training courses provide vital security information for experts.

**Prior to executing their first TIWB mission, experts are also provided with other relevant documentation and support, including vaccination requirements.** In many cases, UNDP country offices provide key information on local political, economic and social conditions, as well as country security or travel advice where relevant.

### 6.3.2. Conflict of Interest

**Guidance on limiting conflict of interest has been reinforced, with the recommendation to include a Certificate of No Conflict of Interest annexed to the TIWB programme Terms of Reference.** Such a certificate may be signed by TIWB experts before commencement of a TIWB programme.

### 6.3.3. Taxpayer Confidentiality

**Confidentiality of information obtained in the course of a tax official's duties is a crucial issue within a tax administration.** In 2017/18, the TIWB Secretariat implemented measures to facilitate TIWB experts' signing of oaths of secrecy to ensure taxpayer confidentiality prior to the commencement of TIWB programmes. On a practical level, the Starter Kits were reviewed to ensure that all parties to a TIWB programme understand the nature and scope of confidentiality obligations and, in case of a breach, the appropriate management response.

## 6.4. TIWB Secretariat Developments

**The TIWB Secretariat grew in size to five staff members.** Three staff members are based at the TIWB Secretariat at the OECD in Paris and two staff members are based with UNDP in New York. The TIWB Secretariat also benefits from a wide array of managerial, technical, administrative and logistical assistance from other staff within the OECD and UNDP.

## 6.5. Funding

**The TIWB initiative is financed through voluntary contributions from donors as well as in-kind contributions from Partner Administrations.** For the reporting period May 2017 to April 2018, expenditure of voluntary contributions to finance the UNDP/OECD TIWB operations was as follows:

- UNDP – A voluntary contribution was received from Finland (USD 853 000) to support TIWB of which USD 291 000 in expenditure was incurred (actuals and commitments). The balance of USD 562 000 has been carried forward to the next reporting period.
- OECD – TIWB is financed by voluntary contributions from OECD member countries as part of a pooled fund for the “BEPS and Developing Countries” project. Contributions were received in 2017 to support TIWB as part of this pooled fund from the European Union, Finland, Germany, Ireland, Luxembourg, Netherlands, Sweden and the United Kingdom. A total of EUR 495 000 (actuals) was spent on direct costs<sup>[10]</sup> over this reporting period.

## 6.6. Communication and Outreach

**2017/18 witnessed positive, sustained media attention, which contributed to raising awareness around TIWB’s activities.** Notable developments include:

- In December 2017, the Head of the TIWB Secretariat was recognised by the International Tax Review’s “Global Top 50 2017” as an influential individual in the tax world.
- At the First Global Conference of the Platform for Collaboration on Tax in February 2018 in New York, the TIWB Secretariat hosted an event<sup>[11]</sup> highlighting the specifics of diamond mining and valuation in Africa and the importance of technical experts supporting tax administrations on sector-specific audits.
- TIWB participated at the Global Partnership for Effective Development Co-operation’s (GPEDC) engagement workshop (19-20 March 2018) and plenary session of the Global Festival of Action for Sustainable Development (21-23 March 2018) held in Bonn, Germany.
- The TIWB Secretariat published its first e-newsletter<sup>[12]</sup> in March 2018, briefing the public on its recent activities and achievements.
- At the ECOSOC Forum on Financing for Development Follow-up in April 2018, the TIWB Secretariat organised an event<sup>[13]</sup> focussed on SIDS and the specific challenges they face in taxing the hotel sector. BIAC provided an industry expert at the event to explain hotel business models.



10 Indirect costs for voluntary contribution administration were charged to the entire “BEPS and Developing Countries” project, and not specifically to the TIWB component.

11 [www.tiwb.org/resources/events/diamonds-uncut-the-base-erosion-and-profit-shifting-challenges.htm](http://www.tiwb.org/resources/events/diamonds-uncut-the-base-erosion-and-profit-shifting-challenges.htm).

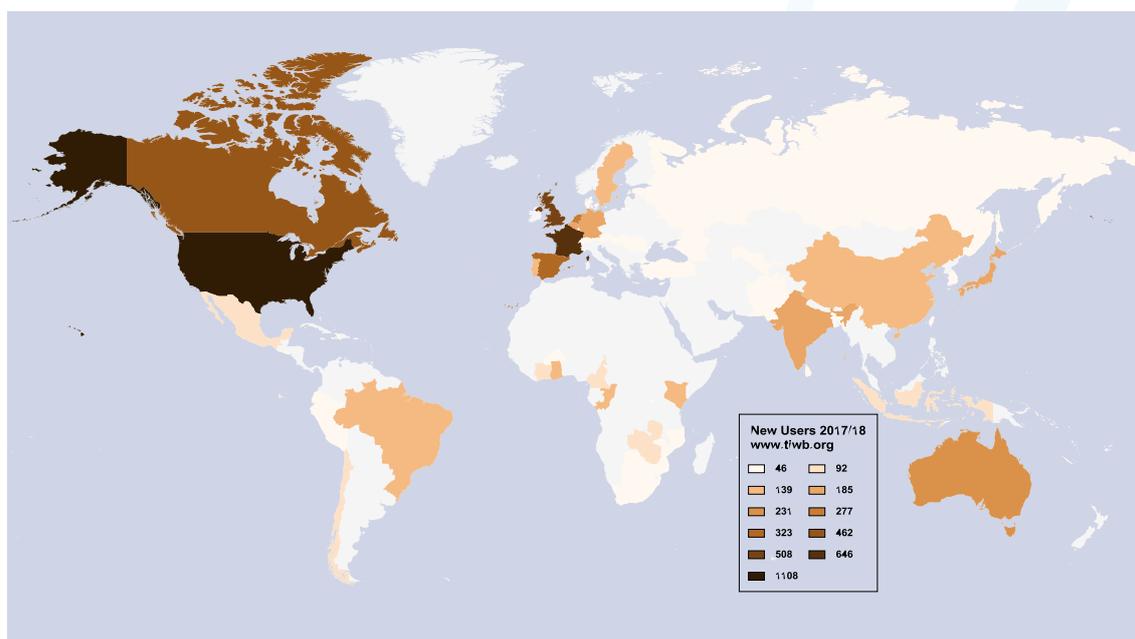
12 [www.tiwb.org/resources/media/tiwb-newsletter-vol-1.pdf](http://www.tiwb.org/resources/media/tiwb-newsletter-vol-1.pdf).

13 [www.tiwb.org/resources/events/sun-sea-sand-and-beyond-beps-challenges-in-small-island-developing-states-tourism-sector.htm](http://www.tiwb.org/resources/events/sun-sea-sand-and-beyond-beps-challenges-in-small-island-developing-states-tourism-sector.htm).

### 6.6.1. Website and Social Media

The multilingual TIWB website ([www.tiwb.org](http://www.tiwb.org)) is a key source of information on the initiative. Its structure has been further developed to provide information on specific TIWB case studies and stories from UNDP country offices. From April 2017 to March 2018, the website had nearly 7 500 individual visitors. Over 58% of the visits to the TIWB website were by English speakers, with 8% by French speakers and another 6.8% by Spanish speakers. The regional distribution of new users connecting to the website is shown in Figure 6.1.

Figure 6.1. TIWB Website New Users



Note: Number of new users accessing TIWB website for information in 2017/18

Source: Google Analytics





## Chapter 7

# Draft Work Plan

## 2018/19

TIWB has ambitious objectives for the period 2016 to 2020 to promote more effective international co-operation on audits with the desire to see enhanced DRM for developing countries and a more predictable investment climate for taxpayers. TIWB has a goal to facilitate the successful completion of 100 deployments over the period 2016-2020 (see full framework of objectives at Annex A).

To this end, in 2018/19, TIWB aims to launch 30 new programmes in co-operation with regional and international organisations.

Furthermore, the TIWB Secretariat plans to undertake the following activities in the coming year:

- Establish five new South-South programmes, whether bilateral or trilateral, fostering mentorship opportunities where possible.
- Organise at least two side events at major international fora to promote TIWB and the sharing of expertise.
- Expand geographical reach of TIWB by developing current regional collaboration/co-operation arrangements in Asia, Latin America, and Pacific regions.
- Monitor and assess results and outcomes from ongoing and completed TIWB programmes based on short-, medium-, and long-term impact indicators.
- Expand and review the TIWB Roster of Experts and create a new pool of industry experts in line with demand.

- Share and disseminate two newsletters incorporating case studies of TIWB programmes.
- Complete a pilot programme on tax crime to explore future possibilities of including tax crime programmes under the TIWB framework.
- Explore the possible organisation with partners of a technical workshop in the Caribbean, bringing together SIDS to help identify the BEPS risks in the region.
- Host a major international TIWB conference examining the lessons learned over the last few years of operations and a possible expansion of the TIWB model.

# Annex A

## Objectives for TIWB for 2016-2019

Objectives	Host Administration	Expert
<p><b>Impact:</b></p> <p>a) Enhanced domestic resource mobilisation for developing countries</p> <p>b) A more certain and predictable investment climate for taxpayers.</p>	<p>Post project surveys covering (on a case by case basis):</p> <p>a) e.g. Proposed transfer pricing adjustments, imposed and agreed tax assessments;</p> <p>b) Reduction in back log of disputed tax assessments as well as positive business surveys; and</p> <p>c) Revenues are increased</p>	
<p><b>Outcome:</b></p> <p>Developing countries have the capacity to audit taxpayers fairly and effectively</p>	<p>Tax administrations and Ministries of Finance report that capacity is strengthened (e.g. through various tax administration Diagnostic Assessment Tool indicators).</p>	
<p><b>Output 1:</b></p> <p>TIWB facilitates the successful completion of 100 risk assessments/audits with developing countries in the period 2016-20.</p>	<p>Each programme will have dedicated indicators drawn from the list of short, medium and/or long-term indicators.</p>	<ul style="list-style-type: none"> <li>- Established a list of qualified tax audit experts available for TIWB deployments;</li> <li>- Created a list of interested host countries, based on UNDP's outreach to country offices;</li> <li>- Updated TIWB website, TIWB Toolkit and promotion materials available;</li> <li>- Sufficient resources are available to finance deployments as well as the Secretariat/Board and country office involvement; and</li> <li>- Full range assistance to realise:             <ul style="list-style-type: none"> <li>15 deployments in 2016</li> <li>20 deployments in 2017</li> <li>30 deployments in 2018</li> <li>35 deployments in 2019</li> </ul> </li> </ul>

Objectives	Host Administration	Expert
<p><b>Output 2:</b></p> <p>TIWB transfers skills and competencies on audit risk assessment, audit casework and finalisation of tax assessments to developing country tax officials.</p>	<p>Audit completion reports from experts, OECD/UNDP and tax administrations.</p> <p>Host Administrations report on concrete results of the deployments.</p>	<p>Expert deployments are realised that facilitate skills and competence transfer.</p>
<p><b>Output 3:</b></p> <p>TIWB prepares analytical work and develops knowledge to promote more effective international co-operation on audits.</p>	<p>Research and analytical papers on lessons learned from TIWB programmes and the wider implications of such initiatives for international policy discussions on tax co-operation.</p>	<p>TIWB programmes are well-documented and the results disseminated via reports and other mediums.</p> <p>Research and analytical work based on findings from deployment programmes are carried out and published.</p>

Source: This framework is reproduced from the Progress Report and 2016 Work Plan, approved by the Governing Board on 16 April 2016.

Note: The 2019 deployments will be fully accounted for in 2020, the final year of the 100 deployments cycle.



## Annex B

# 2017/18 Work Plan Achievements

Objective	Status
1. Support the establishment of 20 new deployments, or aggregate of 35 deployments per the Objectives 2016-2019 (Annex A), in co-operation with regional and international organisations, including establishing at least three new South-South programmes.	In 2017, the Secretariat surpassed its 2017 target to raise the number of ongoing and completed programmes to a total 36, including 3 new South-South programmes. (See Sections 2 and 4.2.1 for details.)
2. Organise two side events at major international fora to promote TIWB and the sharing of expertise among South-South countries, including one such event at the UN's Financing for Development Forum from 23-27 May 2017.	The Secretariat successfully organised three TIWB learning events (see Section 6.6 for more details). These were all held on the sidelines of major international conferences in New York. Two side events took place in the sidelines of the ECOSOC Financing for Development Fora, on 25 May 2017 and 23 April 2018, and a third event took place on 15 February 2018 at the Platform for Collaboration on Tax conference.
3. Strengthen current collaboration arrangements with ATAF and the Inter-American Centre of Tax Administrations ( <i>Centro Interamericano de Administraciones Tributarias</i> - CIAT) geared towards expanding TIWB programmes in Africa and Latin America region while exploring new collaboration arrangements in other regions, such as the Pacific Islands region.	This objective was achieved by strengthened collaboration with ATAF and CIAT through sharing benefits and opportunities with their members.
4. Organise a workshop for experts who have already undertaken TIWB audit work to share and incorporate lessons learned into the development of the initiative (carried over from the 2016/17 Work Plan).	The Secretariat organised back-to-back events - TIWB Experts' Roundtable and Stakeholders Workshop - on 2 and 3 November 2017 in Paris, France (see Section 4.1 for details).
5. Monitor and assess results and outcomes from the ongoing TIWB programmes based on revised impact and measurement criteria as set out in this report [the TIWB Annual Report 2016/17].	Results and improved monitoring are reported on in Section 3.2.

Objective	Status
6. Activate and expand the UNDP Roster of Experts, including supporting new UNDP role of contracting of experts.	UNDP is deploying Roster experts in Egypt, Georgia, Nigeria and Uganda (see Annex C).
7. Strengthen external communications about TIWB and its results, including through several articles in relevant media and the publishing of TIWB stories and lessons learned.	The Secretariat revamped the TIWB website, launched its first e-newsletter and continued use of social media to communicate TIWB programme information to the public (see Section 6.6.1).
8. Encourage five new partner countries to directly support deployment of their experts, particularly from developing countries.	In 2017/18, five countries (namely Belgium, Germany, India, Nigeria and South Africa) expressed interest and/or participated in TIWB programmes as Partner Administrations.
9. Raise additional funds to meet costs of deployments for the period 2017/18, as needed.	In 2017/18, funding for TIWB Secretariat was provided through voluntary contributions to the OECD “BEPS and Developing Countries” project by the following development partners: European Commission, Finland, Germany, Ireland, Japan, Luxembourg, Netherlands, Sweden and the United Kingdom. In-kind contributions were also provided by way of deployments financed by TIWB Partner Administrations.
10. Report progress to the Governing Board in early 2018.	The Secretariat apprised the Governing Board of the initiative’s progress.



## Annex C Breakdown of TIWB Programmes

Table C.1. Current TIWB Programmes

Host Administration Country	Host Tax Administration	Programme No.	Expert(s)	Commenced in	Missions to date	Total weeks in country
Botswana	Botswana Unified Revenue Service	F2016-0006	Serving tax officials	2016	5	5
Botswana	Botswana Unified Revenue Service	F2018-0012	Former tax official	2017	4	2.5
Cameroon	<i>Ministère des Finances, Direction Générale des Impôts</i>	F2017-0002	Serving tax official	2017	3	3
Republic of the Congo	<i>Direction Générale des Impôts et des Domaines</i>	F2016-0012	Serving tax official	2017	3	3
Egypt	Egyptian Tax Administration, Ministry of Finance	F2016-0011	Roster expert & Egyptian tax expert	2017	4	4
Ethiopia	Ethiopian Revenues and Customs Authority	F2016-0016	Serving tax officials	2015	7	10
Georgia	Georgia Revenue Service	F2017-0013	Roster expert	2018	1	1
Jamaica	Tax Administration Jamaica	F2016-0004	Former tax official	2016	4	4
Jamaica	Tax Administration Jamaica	F2016-0013	Serving tax official	2017	4	7

Host Administration Country	Host Tax Administration	Programme No.	Expert(s)	Commenced in	Missions to date	Total weeks in country
Lesotho	Lesotho Revenue Authority	F2015-0003	Serving tax officials	2015	8	9
Liberia	Liberia Revenue Authority	F2016-0002	Former tax official	2016	7	7.5
Liberia	Liberia Revenue Authority	F2017-0009	Serving tax officials	2017	1	1
Nigeria	Federal Inland Revenue Service	F2016-0003	Roster expert	2016	5	5
Rwanda	Rwanda Revenue Authority	F2016-0014	Serving tax officials	2017	3	2.5
Senegal	<i>Direction Générale des Impôts et des Domaines</i>	F2016-0007	Serving tax official	2017	3	3
Sri Lanka	Inland Revenue Department	F2017-0003	Serving tax officials	2018	1	0.5
Uganda	Uganda Revenue Authority	F2016-0010	Roster expert	2017	4	8

Table C.2. Anonymised TIWB Programmes

Host Administration Country	Host Tax Administration	Programme No.	Expert	Commenced in	Missions to date	Total weeks in country
Botswana	Botswana Unified Revenue Service	L2015-0003	Former tax official	2015	4	3
Cambodia	General Department of Taxation	L2016-0003	Former tax official	2016	1	1
Kenya	Kenya Revenue Authority	L2012-0002	Former tax official	2012	13	12.5
Peru	<i>Superintendencia Nacional de Administracion Tributaria</i>	L2017-0001	Former tax official	2016	2	1.5
Sri Lanka	Inland Revenue Department	L2016-0005	Former tax official	2016	4	4
Uganda	Uganda Revenue Authority	L2016-0001	Former tax officials	2016	4	4
Viet Nam	General Department of Taxation, Ministry of Finance	L2016-0006	Former tax official	2015	4	3
Zambia	Zambia Revenue Authority	L2015-0001	Former tax official	2016	2	1
Zimbabwe	Zimbabwe Revenue Authority	L2015-0002	Former tax official	2016	3	3

Table C.3. Industry Expert TIWB Programmes

Host Administration Country	Host Tax Administration	Programme No.	Expert	Commenced in	Missions to date	Total weeks in country
Botswana	Botswana Unified Revenue Service	IE2017-01	Industry expert	2017	1	0.5
Liberia	Liberia Revenue Authority	IE2016-01	Industry expert	2016	7	7.5

Table C.4. Tax &amp; Crime Pilot Programme

Host Administration Country	Host Tax Administration	Programme No.	Expert	Commenced in	Missions to date	Total weeks in country
Namibia	Inland Revenue Department	TC2018-0001	Former & Serving tax officials	2018	1	1*

Note: Assistance was provided to the team at the OECD Africa Academy in Nairobi, Kenya during the first mission.

Table C.5. Upcoming TIWB Programmes

Host Administration Country or Jurisdiction	Host Tax Administration	Programme No.	Expert	To commence in
Benin	<i>Direction Générale des Impôts</i>	F2017-0010	Serving tax official	2018
Botswana	Botswana Unified Revenue Service	F2018-0008	TBD	2018
Chad	<i>Direction Générale des Impôts</i>	F2018-0010	TBD	2018
Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	F2018-0001	TBD	2018
Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	F2018-0002	Former tax official	2018
Costa Rica	<i>Dirección General de Tributación</i>	F2018-0011	TBD	2018
Côte d'Ivoire	<i>Direction Générale des Impôts</i>	F2017-0005	Serving tax official	2018
Ghana	Ghana Revenue Authority	F2018-0005	TBD	2018
Ghana	Ghana Revenue Authority	F2018-0006	TBD	2018
Kosovo	Tax Administration of Kosovo	F2017-0008	Roster Expert	2018
Malawi	Malawi Revenue Authority	F2018-0007	TBD	2018
Maldives	Maldives Inland Revenue Authority	F2018-0004	TBD	2018
Mauritius	Mauritius Revenue Authority	F2018-0003	TBD	2018
Nigeria	Federal Inland Revenue Service	F2017-0011	TBD	2018
Peru	<i>Superintendencia Nacional de Administración Tributaria</i>	F2017-0006	TBD	2018
Swaziland	Swaziland Revenue Authority	F2017-0004	TBD	2018
Ukraine	State Fiscal Service of Ukraine	F2017-0012	TBD	2018
Viet Nam	General Department of Taxation, Ministry of Finance	F2017-0007	TBD	TBD
Zambia	Zambia Revenue Authority	F2018-0009	Serving tax official	2018
Zimbabwe	Zimbabwe Revenue Authority	F2017-0001	TBD	TBD

Table C.6. Completed TIWB Programmes

Host Administration Country	Host Tax Administration	Programme No.	Expert	Term	Number of missions	Total weeks in country
Albania	Albanian Tax Directorate	F2015-0001	Serving tax official	2015	1	47
Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	L2012-0001	Former tax officials	2012 - 2014	9	9
Costa Rica	<i>Dirección General de Tributación</i>	F2016-0005	Serving tax officials	2016 - 2017	5	5
Georgia	Georgia Revenue Service	F2016-0008	Former tax official	2016 - 2017	3	3
Ghana	Ghana Revenue Authority	F2014-0001	Serving tax officials	2013 - 2018	9	8.5
Malawi	Malawi Revenue Authority	L2016-0002	Former & Serving tax officials	2016	5	5
Senegal	<i>Direction Générale des Impôts et des Domaines</i>	F2015-0002	Serving tax official	2014 - 2015	6	6

## Annex D

# Governing Board



**Angel Gurría**

(Secretary-General of the OECD, Co-Chair)



**Achim Steiner**

(Administrator of the UNDP, Co-Chair)



**Mauricio Cárdenas Santa María**

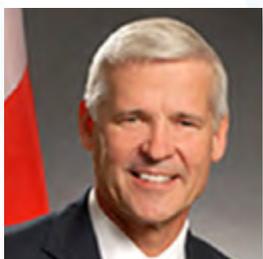
(Minister of Finance and Public Credit of Colombia)



**John Christensen**  
(Chair of the Board of Tax Justice Network)



**Sir Paul Collier**  
(Professor, Oxford University)



**Bob Hamilton**  
(Commissioner of the Canada Revenue Agency)



**Sigrid Kaag**  
(Minister for Foreign Trade and Development in the Netherlands)



**Ngozi Okonjo-Iweala**  
(former Finance Minister of Nigeria)







# Tax Inspectors Without Borders Annual Report 2017/18

This report from the Secretariat covers Tax Inspectors Without Borders (TIWB) activities from May 2017 to April 2018 - TIWB's second full year of operations under the OECD/UNDP partnership arrangements. Chapter 1 situates TIWB in the fast-moving tax and development landscape. Chapter 2 provides details on the range of activities undertaken in establishing TIWB programmes. Chapter 3 provides details of results achieved and measurement of outcomes. Chapter 4 highlights the lessons learned during the TIWB Experts' Roundtable and Stakeholders Workshop held in November 2017, while Chapter 5 summarises global partnerships and collaboration. Chapter 6 outlines the organisational developments and Chapter 7 provides the draft work plan for the coming year.

