

HOST ADMINISTRATION STARTER KIT

TAX INSPECTORS WITHOUT BORDERS

An OECD/UNDP joint initiative



*Empowered lives.
Resilient nations.*

Step-by-Step Guide for Host Administrations

1. Preliminary Questions

The Host Administration should review the [Preliminary Questions](#) on the TIWB website and accurately respond to the questions raised. These questions are important for ensuring that the Host Administration has a domestic framework capable of hosting a successful and effective TIWB programme. If necessary, contact the [TIWB Secretariat](#) to discuss programme options.

2. TIWB Assistance Request Form

The Host Administration should complete the online [Assistance Request Form](#) and submit to the TIWB Secretariat. The TIWB Secretariat shall confirm to the Host Administration receipt of the TIWB Assistance Request Form and communicate the validated Assistance Request Form, the TIWB programme number assigned to the request and a template of the online TIWB Programme Details Questionnaire to be completed.

3. TIWB Programme Details Questionnaire

The Host Administration should carefully review the template for the [Programme Details Questionnaire](#) before completing and submitting the Questionnaire online. The Host Administration should contact the TIWB Secretariat regarding any queries which may arise during this process.

The TIWB Secretariat will review the Programme Details Questionnaire and send a validated copy to the Host Administration. The validated Programme Details Questionnaire must be printed and signed by the Head (or equivalent) of the Host Tax Administration and then returned to the TIWB Secretariat by email or regular mail.

4. Funding Programme Costs

Ultimate responsibility for meeting the [programme costs](#) (i.e. travel and daily expenses, as well as any salary costs agreed with the Expert) lies with the Host Administration. If the Host Administration requires funding support to meet the costs of the programme and has not already identified a Partner Administration or Donor able to provide such funding, this should be discussed with the TIWB Secretariat. The TIWB Secretariat is willing to draw on its network of Partner Administrations and Donors to assist the Host Administration in finding funding support. The TIWB Fund may also cover a portion of the programme's costs.

5. Expert Proposal

The TIWB Secretariat will provide the Host Administration details of Partner Administrations willing to deploy experts. If there are no potential Partner Administrations available, then the TIWB Secretariat will make a recommendation for a TIWB Roster Expert who meets the essential criteria specified in the TIWB Assistance Request.

6. Expert Selection

The Host Administration shall communicate to the TIWB Secretariat the confirmed expert arrangement to conduct the TIWB programme. The TIWB Secretariat will then co-ordinate a teleconference for the parties to discuss next steps.

7. Objectives and Impact Indicators

The Host Administration, along with the Partner Administration and/or Expert, should determine clear objectives and indicators for measuring the impact of the TIWB programme. These may be developed in consultation with the TIWB Secretariat, and in all cases should be clearly defined and annexed to the TIWB programme Terms of Reference (see Step 9 below).

8. Managing Potential Conflict of Interest and Confidentiality

All parties to a TIWB programme must maintain a clear understanding of the applicable rules within the Host Administration that deal with conflict of interest, whether these are contained in formal legislation, regulations, codes of conduct or elsewhere. This includes awareness of the agencies (if any other than the tax administration itself) responsible for monitoring conflict of interest issues, the process for managing any conflict that arises, and any sanctions that may apply in a conflict of interest situation. These details should be defined in the TIWB programme Terms of Reference.

It is the responsibility of the Host Administration to bring the obligations of confidentiality to the attention of the Expert for the programme. The Host Administration should provide guidance on the proper handling of tax information (for example, clean desk policy) to ensure that its personal obligation of tax confidentiality is upheld. The parties should have a clear understanding of how an alleged breach of tax confidentiality will be addressed and included in the Terms of Reference. Any such issue involving an Expert who is a currently serving official is likely to require some involvement of the Partner Administration and this procedure should be determined in advance. The Expert will also be requested to sign a declaration of no conflict of interest and an oath of secrecy/non-disclosure agreement before commencement of the programme once the taxpayers to be audited are disclosed.

9. Terms of Reference

Assisted by the TIWB Secretariat, the Host Administration and the Partner Administration or Expert shall develop and agree to the TIWB programme Terms of Reference. The Terms of Reference is a signed agreement between the parties.

10. Programme Commencement

The TIWB programme commences on the date specified in the Terms of Reference. Mission #1 may be considered a scoping mission. Any issues arising during the course of the programme should be addressed directly with the Expert and given as feedback to the TIWB Secretariat. If the TIWB Expert is a currently serving official, it is appropriate to liaise with the Partner Administration as well.

11. Programme Review

As the TIWB programme progresses, the Host Administration must complete a TIWB programme Progress Report after at least every three missions to measure progress against the objectives and performance indicators defined in the Terms of Reference.

12. Programme Conclusion and Evaluation

Once the TIWB programme concludes, the Host Administration must complete an online TIWB Programme Evaluation measuring the impact of the TIWB programme against the original objectives and performance indicators defined in the Terms of Reference.

13. Programme Reporting

Following the programme conclusion, the TIWB Secretariat will request additional annual reporting on the continued impact of the TIWB programme within the Host Administration.

14. Programme Publication

The TIWB Secretariat shall draft and submit for approval to the Host Administration a TIWB programme Outcome Report for publication on www.tiwb.org.

Confidentiality of Tax Information

The confidentiality of information obtained in the course of a tax official's duties is a crucial issue within a tax administration. Failure to properly manage the responsibility of confidentiality can challenge the integrity of the Host Administration, whose audit capacity the Expert is working to build. Additionally, breaches of confidentiality may potentially give rise to litigation by taxpayers for (alleged) breach of the obligation.

It is therefore crucial that all parties of a TIWB programme consider and address confidentiality in the TIWB programme Terms of Reference. First, an understanding is needed of the source(s) and scope of the confidentiality duties imposed on tax officials in the Host Administration. It is the responsibility of the Host Administration to bring the obligations of confidentiality to the attention of the Expert. The Host Administration should also provide guidance on the proper handling of tax information (for example, clean desk policy) to ensure that its tax confidentiality obligation is upheld.

The second aspect is to ensure that the Expert, to the extent possible, will be subject to the same or equivalent obligations as the local officials. The Host Administration needs to determine how the same or equivalent confidentiality obligations that apply to local tax officials will apply to the Expert. For example, the obligations may apply directly to the Expert because the Expert falls within the definition of persons subject to those obligations under the relevant legislation. Alternatively, the Terms of Reference may ensure that equivalent obligations are imposed on the Expert. This may also involve the Expert taking the same oath or making an affirmation of secrecy as local tax officials.

On a practical level, Experts must fully understand the nature and scope of their obligations of confidentiality and the possible consequences and appropriate management process in case of a breach. The parties should have a clear understanding of how an alleged breach of tax confidentiality will be addressed. Any such issue involving an Expert who is a currently serving official is likely to require some involvement of the Partner Administration, and this procedure should be determined in advance and defined in the TIWB programme Terms of Reference.

It is important to ensure that investigations on breach of confidentiality are appropriately carried out before a determination is made on whether a breach has in fact occurred and the circumstances of that breach. During that investigation process, appropriate support for the Expert should be provided from the Host Administration and any Partner Administration, if the Expert is a currently serving official. The obligation of confidentiality of tax information is perpetual, extending beyond the end of the TIWB programme. In this regard, Partner Administrations must also note that, upon returning, Experts cannot share any confidential tax information obtained in the course of their duties as an Expert in the Host Administration.

Experts must also appreciate that the obligations of confidentiality to which they were or are subject as an official of the Partner Administration or their former administration, will continue to apply during the TIWB Programme.

There is a direct link between issues of confidentiality and the potential liability of the Expert if an issue of a breach of confidentiality arises.

Legal provisions and other rules establishing tax information confidentiality

Specific provisions in a country's tax legislation commonly protect confidentiality of taxpayer information. In general, these provisions make it a criminal offence for tax officials to disclose information relating to a taxpayer that was obtained in the course of the performance of their duties. There is no universal definition of what constitutes tax information; however, in general, it covers all tax information obtained in the course of a person's duties as a tax official. The obligation to maintain confidentiality applies even after the official has ceased to work for the tax administration.

In addition to a tax law requirement, an obligation of confidentiality may arise from broader laws or regulations that apply to all civil servants. These may be obligations contained in the country's constitution or obligations arising from international agreements, such as double taxation agreements. Obligations of confidentiality, as well as other aspects of a tax official's conduct and duties, may also be founded in codes of conduct issued to tax officials or to all civil servants. This may include an oath or affirmation of secrecy that tax officials make before assuming their duties, or it may form part of the employment contract offered by the tax administration. An Expert may be required to take an equivalent oath of conduct before participating in the TIWB audit assistance programme.

In addition to the tax administration, other state institutions may be charged with monitoring how tax confidentiality is dealt with in practice. This could include supervision by Courts of accounts, internal audits, and investigations by anti-corruption agencies or tax police, and may have capacity to apply sanctions in cases of breach of tax confidentiality. The Expert must be made aware by the Host Administration of all legal provisions governing confidentiality and spelling out sanctions for breach as part of any signed confidentiality agreement/oath of secrecy.

Tax Law Obligations

Some examples of domestic tax law obligations to maintain confidentiality of tax information are presented below. Each of these obligations to maintain confidentiality of tax information is coupled with a penalty provision to support the enforcement of the obligation.

France

Tax Procedures Code, Article L103

Original text

L'obligation du secret professionnel, telle qu'elle est définie aux articles 226-13 et 226-14 du code pénal, s'applique à toutes les personnes appelées à l'occasion de leurs fonctions ou attributions à intervenir dans l'assiette, le contrôle, le recouvrement ou le contentieux des impôts, droits, taxes et redevances prévus au code général des impôts.

Le secret s'étend à toutes les informations recueillies à l'occasion de ces opérations. Pour les informations recueillies à l'occasion d'un examen contradictoire de la situation fiscale personnelle, l'obligation du secret professionnel nécessaire au respect de la vie privée s'impose au vérificateur à l'égard de toutes personnes autres que celles ayant, par leurs fonctions, à connaître du dossier.

English translation

The professional secrecy obligation, as it is defined in articles 226-13 and 226-14 of the penal code, applies to all persons who, as a result of their functions or responsibilities, participate in the determination, assessment, recovery of or litigation relating to taxes, customs duty, tax charges, and royalties as provided for in the general tax code.

The obligation of secrecy extends to all information received as a result of carrying out these operations. Where information is received in the course of carrying out an independent audit of a taxpayer's personal tax situation, the professional secrecy obligation necessary to ensure the right to privacy is imposed on the tax auditor with regard to all other persons who, due to their official functions, may have knowledge of the tax file.

New Zealand

Tax Administration Act 1994, s81

For the purposes of subsection (1), before an Inland Revenue officer performs their first official duty as an officer, they must make a declaration of secrecy and fidelity in the form prescribed by the Commissioner.

Poland

Tax Ordinance Act

Under the Tax Ordinance Act, Poland makes all information received by the tax authorities subject to tax secrecy. Tax officials must affirm in writing that they will maintain tax secrecy, and undue disclosure of tax secrets is a criminal offence punishable by up to five years imprisonment under Article 306 of the Tax Ordinance Act.

South Africa

Tax Administration Act 2011, s67(2)

An oath or solemn declaration undertaking to comply with the requirements of this Chapter in the prescribed form, must be taken before a magistrate, justice of the peace or commissioner of oaths by

- a. South African Revenue Service official and the Tax Ombudsman, before commencing duties or exercising any powers under a tax Act; and
- b. person referred to in section 70 who performs any function referred to in that section, before the disclosure described in that section may be made.

United States

Section 6103 of the Internal Revenue Code provides

a) General rule

Returns and return information shall be confidential, and except as authorized by this title

- 1) no officer or employee of the United States,
- 2) no officer or employee of any State, any local law enforcement agency receiving information under subsection (i)(7)(A), any local child support enforcement agency, or any local agency administering a programme listed in subsection (l)(7)(D) who has or had access to returns or return information under this section or section 6104 (c), and
- 3) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (e)(1)(D)(iii), subsection (k)(10), paragraph (6), (10), (12), (16), (19), (20), or (21) of subsection (l), paragraph (2) or (4)(B) of subsection (m), or subsection (n), shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term "officer or employee" includes a former officer or employee.

Under the Internal Revenue Code, wilful unauthorised disclosure of returns or return information is a felony punishable by a fine of up to USD 5 000 or imprisonment of up to five years, or both (I.R.C. § 7213). These penalties apply not only against the government employee who committed the unauthorised disclosure but also against a person who receives the information and knowingly publishes it. In addition, wilful unauthorised access to or inspection of returns or return information is a misdemeanour punishable by a fine of up to USD 1 000 or imprisonment of up to one year, or both (I.R.C. § 7213A). A federal employee convicted of any of these crimes is discharged from employment. The taxpayer may bring a civil action for damages under I.R.C. Section 7431 for any wilful or negligent unauthorised disclosure of a return or return information. Damages payable in such civil actions are the greater of USD 1 000 for each act of disclosure or actual damages sustained (increased by punitive damages in cases of wilful or gross negligence). The plaintiff may also collect court costs.

Frequently Asked Questions (FAQs)

- What is "Tax Inspectors Without Borders" (TIWB)?
- How does it work?
- What's new, why is it different?
- What are the benefits in terms of revenues to developing countries?
- What are the other benefits to developing countries?
- What are the benefits of TIWB to the supplying administration?
- Why the partnership between OECD and UNDP?
- Who is involved in TIWB Programmes and what are their roles?
- Where are the tax audit Experts from?
- What will be the legal position of the Experts to the Host Administration?
- What about taxpayer confidentiality?
- What about personal liability and safety risks of the Expert?
- What is the content of TIWB Programmes?
- How long does a TIWB Programme typically run for?

What is "Tax Inspectors Without Borders (TIWB)"?

The TIWB initiative facilitates the transfer of tax audit knowledge and skills to developing country tax administrations using a practical, "learning by doing" approach. Experienced tax auditors work on current tax audits and international tax issues alongside local tax officials in assistance-requesting countries under a TIWB programme whereby they share their expertise and skills.

How does it work?

Host Administrations request audit assistance by initially completing an online [Assistance Request Form](#) and then a [Programme Details Questionnaire](#) which then allows the TIWB Secretariat to match an appropriate Expert from its network of Partner Administrations or the TIWB Roster of Experts.

TIWB programmes are flexible and tailored to a country's specific needs. They can include pre-audit risk assessment and case selection, investigatory techniques, audit cases involving transfer pricing issues, anti-avoidance rules, or sector-specific issues (e.g. natural resources, e-commerce, financial services or telecommunications).

It is important to note that TIWB Experts are not a substitute for local audit staff or deployed to carry out audit work where no Host Administration audit personnel are involved. TIWB is about sharing expertise by working side-by-side, building skills through practical, case-based co-operation.

What is new and why is it different?

There is growing evidence that technical assistance, and other Official Development Assistance (ODA), financed support for tax work, has been money well spent. The International Monetary Fund, the World Bank Group and bilateral donors have been active in this field for decades. However, developing countries have indicated that there is a gap in the provision of practical audit expertise, particularly concerning the fast-moving and complex area of international taxation, including transfer pricing. There is no international initiative dedicated to this kind of hands-on approach to capacity building. TIWB is intended to fill this gap.

What are the benefits to Host Administration countries and jurisdictions in terms of revenues?

Practical audit assistance to develop tax audit skills and effective audit processes is an area which can improve the quality and consistency of frontline tax administrations. For Host Administrations, improvements in tax audit knowledge and skills can result in increased revenue, particularly in the area of transfer pricing and international taxation. Evidence of revenue increases gathered during TIWB's Pilot Phase includes:

- Transfer pricing audits in Colombia (anonymised audit files) created a significant increase in profit tax revenue (from USD 3.3 million in 2011 to USD 33.2 million in 2014);
- In Kenya, every dollar spent working with the tax authorities on cracking down on tax avoidance produced over USD 1,000 in increased revenues; and
- Senegal reported increased revenue as a result of their TIWB programme: adjustments resulted in an additional USD 18.6 million of tax income.

What are the other benefits to Host Administration countries and jurisdictions?

Broader benefits include:

- Improved voluntary compliance. Support provided by TIWB Experts working with Host Administrations sends an important signal to all taxpayers concerning transparency and fairness in tax administration;
- Increased professional confidence in conducting audits;
- More certainty and consistency for business, as well as a more transparent investment climate;
- Enhanced state-society relations, where taxation is one of the founding elements of that relationship, which fosters engagement with (and confidence in) the taxation process;
- Fostering of international dialogue on tax matters between tax administrations in developed and developing countries.
- Possibility of sharing knowledge, as a Partner Administration, with other tax administrations in the region after building capacity internally through a TIWB programme.

What are the benefits of TIWB to Partner Administrations?

In an era of rapidly accelerating international tax co-operation, tax administrations are engaging in more active partnerships with one another. Initiatives such as TIWB that promote a common understanding of shared problems serve everybody's interests. At an individual level, TIWB provides tax officials with a unique development opportunity, to share their knowledge in a different environment.

Why the partnership between OECD and UNDP?

OECD and UNDP have joined forces to extend the global reach of the project and scale-up the number of deployments. The OECD's technical competence in tax matters and a network of tax Experts is complemented by UNDP's global network of "on the ground" expertise in developing countries around the world.

Who is involved in TIWB Programmes and what are their roles?

The Host Administrations of assistance requesting countries are the lead partners in TIWB Programmes, having clearly identified their needs and the scope of work.

Partner Administrations with capacity to share their expertise can deploy their tax officials and encourage recently retired audit experts to make themselves available to a TIWB Programme.

Governments in assistance requesting countries, through their Ministries of Finance and Development Agencies, should encourage TIWB Assistance Requests. These Host Administrations may also directly and/or indirectly provide funding to deploy Experts under TIWB programmes, particularly by making funding available to the TIWB Fund from which Experts may be compensated.

International and regional organisations currently working in the tax and development field can promote the TIWB type of practical assistance and stimulate the exchange of Expert know-how.

Business groups may share their specific industry knowledge to complement the transfer of know-how by tax audit Experts. Civil society can promote the TIWB Initiative and share lessons.

Where are the tax audit Experts from?

Currently serving officials are drawn from any tax administration capable of offering tax officials with the necessary skills and experience. Recently retired experienced tax audit officials who have experience from national tax administrations are another valuable source of Experts for TIWB programmes. The UNDP-managed TIWB Roster of Experts is composed of both previous and current tax officials.

TIWB encourages "South-South" co-operation as countries that have received Expert assistance further disseminate those skills to neighbouring countries. This has already been done by Kenya and Nigeria in other African countries and is being explored by more and more developing countries.

Recently retired tax officials may apply for admission to the TIWB Expert database by filling out the [TIWB Tax Audit Expert "Expression of Interest"](#) on the TIWB website. Recently retired tax officials often

participate in TIWB Programmes on a voluntary basis, with their costs of participating (e.g. travel and daily expenses) covered by the Host Administration or by a third-party sponsor such as a donor agency.

What will be the legal position of the Experts working within the Host Administration?

The TIWB Experts, both retired as well as currently serving tax officials, in a TIWB Programme will work with the Host Administration under a TIWB Programme Terms of Reference agreement which covers all the legal and practical safeguards and provisions. A Host Administration Starter Kit for establishing TIWB Programme Terms of Reference agreements, addressing potential issues such as confidentiality and conflicts of interest, can be found on this website. As the TIWB Experts are deployed as staff of the Host Administration, they will be led and managed by that Host Administration which sets the objectives for the Experts. The TIWB Expert integrates as much as possible into existing Host Administration teams to foster open dialogue and skills transfer.

What about taxpayer confidentiality?

The TIWB Experts are directly involved in the daily audit activities of the Host Administration, which in most cases require them to have access to confidential tax information relating to individual taxpayers. This position raises issues of confidentiality and conflict of interest which have to be laid down in the TIWB Programme Terms of Reference agreement. Information on how this should be managed between both parties involved in the agreement can be found [here](#).

Options for dealing with confidentiality issues include, for example, removing taxpayer-specific identifying information from the case under examination, or through confidentiality arrangements between the Host Administration and the TIWB Expert. Conflicts of interest will be identified and managed wherever possible prior to, during and after each TIWB Programme.

What about personal liability and safety risks of the Expert?

TIWB Programmes may involve professional liability and liability for the workplace health and safety of the Expert when working in the Host Administration country. The Host Administration, Experts and Partner Administrations will ensure that issues of liability are considered and addressed adequately before commencing a TIWB Programme. It is equally important to ensure that protections are in place for the workplace health and safety of the Expert such as secured housing, travel arrangements and adequate access to office facilities if and when required.

What is the content of TIWB Programmes?

TIWB Programmes are flexible and can be tailored to the specific needs of a Host Administration. In principle, they may involve all types of taxation, such as corporate income tax (profit tax), value-added tax (sales tax) and personal income tax. However, developing countries' main request for audit assistance tends to be in the field of corporate income/profit taxes and more specifically the international tax aspects

of cross border transactions, including financing arrangements and licensing contracts. TIWB Programmes can also include pre-audit risk assessment and case selection, investigatory techniques, audit cases involving transfer pricing issues, anti-avoidance rules, or sector-specific issues, relating, for example, to natural resources, e-commerce, financial services or telecommunications.

How long does a TIWB Programme typically run for?

TIWB programmes typically run for a period of 18 to 24 months, comprised of six to eight onsite missions. Programmes follow the timelines of actual audits. Any particular TIWB programme allows for flexibility, depending on the stage of audit(s), number of case(s) and availability of the Experts. Different modes of assistance can also be considered for longer-term arrangements.



Funding

Responsibility for ensuring that necessary funding is in place to finance a TIWB programme resides with the Host Administration. Host Administrations may do so entirely through own internal resources or their donor network to fund the costs of a TIWB programme. **This forms part of the Host Administration's** engagement and high-level commitment to the TIWB programme's objectives. The TIWB Secretariat is also able to assist in mobilising funding for all or part of a TIWB programme by drawing on its network of Partner Administrations and Donors.

The Host Administration should make best efforts to establish whether other government agencies (e.g. Ministry of Finance) or Donor Partners with whom the Host Administration is already working, may be able to partially or completely fund the proposed TIWB programme.

While deciding funding arrangements, the anticipated impact of the TIWB programme should be acknowledged.

There are multiple TIWB Programme funding formats, including:

- **Self-Funding:** All TIWB programme costs are met by the Host Administration and/or host government.
- **Donor Funding:** The Host Administration provides partial (base) funding for the TIWB programme, e.g. the Expert's travel costs or daily expenses. This base funding is complemented by additional "top-up" funding by a Donor in order to meet the remaining programme costs. Often, the Donor is already involved in providing a broader programme of development assistance to the Host Administration (or its Ministry of Finance).
- **Sponsored Secondments:** If the Expert is an official currently on secondment from a Partner Administration, the costs of the TIWB programme may be partially or fully funded by the Partner Administration. For example, the Partner Administration may continue to pay the salary of the official, and may also cover the Expert's travel and daily expenses. Alternatively, the Host Administration or a Donor could meet the Expert's travel and daily expenses. Occasionally, the Partner country's governmental development agency, rather than the Partner Administration, will bear all or part of the programme costs.
- **TIWB Funding:** In the case where the Expert is an industry expert, a retired tax official, a currently serving official who has taken leave without pay from his or her full-time position, or a TIWB Roster Expert, the TIWB programme is financed through the UNDP-managed TIWB Fund.

Liability of the Expert

During a TIWB programme, an Expert may encounter issues of professional liability (related to his/her professional activities) and/or workplace health and safety. Host Administrations, Experts and Partner Administrations should ensure that potential liability issues are carefully considered and adequately addressed in advance of a TIWB programme. Boundaries of protection for liability and workplace safety requirements are important to structure any TIWB programme. In most cases, this is reflected in the programme Terms of Reference through a clause that addresses the topics of liability and indemnity.

Professional liability

Issues of professional liability may arise when any wrongdoing, irregularity or incompetence by foreign tax Experts is observed during their official duties for a TIWB programme. Resident officials of the Host Administration are often protected from being held personally liable in such cases by local legislation. It is important to ensure that equivalent protections are afforded to the Expert. However, where fraud or other criminal acts are involved, domestic legislation does not provide protection for the acts or omissions of local tax officials.

As the Expert may not be familiar with the legal framework and customs of the Host Administration, there is a greater risk of misunderstandings or errors that could give rise to professional liability. It is incumbent on the Host Administration to provide the necessary details about the legal framework and customs in the host country to the Expert prior to the start of the TIWB programme.

Workplace health and safety liability

Workplace health and safety of the Expert are central to a TIWB programme. The Expert should have protections in place for workplace health and safety that are equivalent to those of Host Administration officials.

In most cases, this will require the inclusion of appropriate provisions in the Terms of Reference, if the Expert's position is not covered by existing domestic legislation in the host country. Provisions could exist in regards to Host Administration office building access, availability of appropriate office equipment, a safe working environment etc. In some countries, the protections provided by workplace safety laws for local tax officials also extend to the tax official's journey to and from their place of work. Whether these laws extend to the TIWB Expert should be considered.

Other concerns may arise in the case of an expert seconded by a Partner Administration. Due to legislation in the Expert's home country/administration or the Expert's home employment contract, the Partner Administration may remain liable – for professional as well as workplace health and safety – for the

Expert as its employee during the course of the TIWB programme. This may still be the case when an Expert becomes or is considered an employee of the Host Administration. The Partner Administration may seek to transfer this liability to the Host Administration, to the extent possible, through modification of the Terms of Reference.



Managing (potential) Conflict of Interest

Conflict of interest can be defined as a situation that occurs when an Expert is in a position to exploit his or her own professional or official capacity in some way for personal or corporate benefit. These situations involve public officials who, in their private capacity, have interests that improperly influence the performance of their official duties and responsibilities.

Fostering public trust in government institutions is a crucial element of good governance and builds a stronger relationship between the taxpayer and the State. As an Expert working in a foreign country or jurisdiction for the Host Administration, TIWB Experts have an important role to play in maintaining this taxpayer trust, notably by preventing and managing potential conflict of interest. Further information can be found in [*Managing Conflict of Interest in the Public Sector: OECD Guidelines and Country Experiences*](#).

State institutions other than the tax administration may have the responsibility for controlling and monitoring how conflict of interest is dealt with in practice. This could include internal audits and investigations by anti-corruption agencies or tax police. It is not possible to identify all possible forms of conflict of interest in advance of a TIWB programme. However, it is possible to manage the risk.

All parties to a TIWB programme must maintain a clear understanding of the applicable rules within the Host Administration that deal with conflict of interest, whether these are contained in formal legislation, regulations, codes of conduct or elsewhere. This includes awareness of the agencies (if any other than the tax administration itself) responsible for monitoring conflict of interest issues, the process for managing any conflict that arises, and any sanctions that may apply in a conflict of interest situation.

The legal responsibility of the Expert to appropriately manage conflict of interest must be defined by the Host Administration and referenced in the TIWB programme Terms of Reference. Existing rules and regulations set by a Host Administration may apply directly to the Expert if she/he is considered to be an employee of the Host Administration. Alternatively, if the Expert is not considered to be an employee of the Host Administration, equivalent obligations and legal responsibility may need to be defined in the Terms of Reference. The Expert is also expected to sign a declaration of no conflict of interest before commencement of a TIWB programme.

Experts must consider not only existing conflict of interest, but also apparent and/or potential conflict of interest. *Apparent conflict of interest* arises where appearances suggest to third-parties that an official's private interests could improperly influence the official's performance of duties. *Potential conflict of interest* may arise where an official has private interests that could have an improper future impact on the official's professional performance.

Herein, "conflict of interest" includes apparent and potential conflict of interest. Where there is an allegation of conflict of interest, it is important to ensure that investigations are carried out and managed appropriately before a determination is made on whether any such conflict exists. During the investigation

process, appropriate support for the Expert should be provided from the Host Administration and any Partner Administration (if the Expert is a currently serving official).

Within the context of a TIWB programme, conflict of interest could impact not only the expert, but also tax administrations in two separate jurisdictions. This may occur when the public duties of an Expert working for one tax administration (either Partner Administration or prior tax administration) improperly influences the performance of that Expert's official duties while working for another tax administration (Host Administration). In the case of currently serving officials from a Partner Administration working as TIWB Experts, there is an additional possibility of a conflict arising when a company being audited in the Host Administration is a tax resident in the Partner Administration country or jurisdiction.

Practical Tips!

Prior to the TIWB Programme

The *Expert* shall inform the Host Administration about:

- Key industry sectors in which s/he has worked;
- Having any professional activities or private interests with entities maintaining a presence/activity within the Host Administration jurisdiction.

The *Host Administration* shall discuss specific audits in which the Expert will participate, or, at a minimum, the main industry sectors.

Both the Expert and Host Administration will agree upon procedures for informing management and addressing a (possible) conflict of interest. These will be outlined in the TIWB programme Terms of Reference.

During the TIWB Programme

The *Expert* should immediately discuss any (possible) conflict of interest which may arise with the Host Administration management and the TIWB Secretariat.

After the TIWB Programme

The *Expert* must take all necessary measures to avoid future conflict of interest following termination of the TIWB programme (e.g. in providing tax advice to the private sector or working within another tax administration).

Responding to potential Conflict of Interest

Determining an appropriate response depends on the programme stage, the degree of conflict and the degree of risk involved. Responses could include the following:

- Host Administration could reallocate the audits in which the Expert is or will be involved;
- Audit tasks participated in by the Expert could be limited to those which do not implicate the areas of potential conflict;

- Host Administration could discuss the specific conflict with the taxpayer concerned and the taxpayer could agree to the Expert's involvement, on the belief that the Expert will help reach an assessment that properly reflects the true position of the entity; or
- The Host Administration could select another TIWB Expert.

Experts may also make the personal decision to excuse themselves from the particular audit, or even – as the final option – end their participation in the TIWB programme, depending on the gravity of the conflict of interest.

Where the Expert is a currently serving tax official, the Host Administration should contact the Partner Administration and the TIWB Secretariat prior to changing the terms of, or terminating, the TIWB programme due to potential conflict of interest. This will allow the Partner Administration the opportunity to discuss the proposed changes to, or termination of, the TIWB programme with the Host Administration and the Expert before a final decision is made.

In any conflict of interest situation, the TIWB Secretariat is available to provide a replacement Expert as necessary.

More Practical Tips:

- If you are the Host Administration, assist the Experts in understanding relevant obligations relating to conflict of interest and provide guidance on the practical steps (for example, declaration of interests) they must take to fulfil their duty to appropriately manage a conflict or potential conflict once it arises.
- If you are an Expert or a Host Administration, remain continuously vigilant to monitor the Expert's activities so that potential conflicts can be identified and managed early on in the TIWB programme. Some conflicts can be identified clearly in advance of a TIWB programme. Others (including potential conflicts), may only become apparent later in the TIWB programme.
- If you are the Expert, you are best placed to identify potential conflicts because you know your previous responsibilities and interests. You, therefore, bear a great responsibility to identify issues that could give rise to a (possible) conflict of interest during a TIWB programme.
- All parties should address management of potential conflict of interest in the TIWB programme Terms of Reference. Where a Partner Administration is involved, any potential conflicts which are identified should be discussed with the Partner Administration directly, as well as between the Expert and Host Administration.

Examples

Three examples of conflict of interest that could arise in practice:

1. The Expert is asked by the Host Administration to participate in an audit of a subsidiary of a parent company in which he/she was previously involved in an auditing, while **working in the Expert's** own tax administration. Depending on the tax periods and transactions under consideration, this situation may lead to conflicts of interest of varying degree.

2. The Expert is asked to work on a bilateral Advanced Pricing Agreement (APA) or Mutual Agreement Procedure (MAP) case, where the taxpayer's related entity is a tax resident of the Expert's home jurisdiction.
3. Where the Expert or members of the Expert's immediate family hold controlling shares or senior positions in the taxpayer entity or one of its subsidiaries under audit.



Programme Cycle

1. Identify Assistance Needs

- Host Administration identifies capacity and audit assistance needs, and reviews online preliminary questions.
- When necessary, the Host Administration seeks further clarification from the TIWB Secretariat or local UNDP Country Office about implementing a possible TIWB Programme.

**Host Administration includes any department of government tasked with the collection of tax revenues.*

2. Preparation of Assistance Request

- Host Administration reviews and completes the online [TIWB Assistance Request Form](#), specifically taking into consideration the following matters:
 - Specific area of audit assistance needs
 - Potential funding arrangements
- Host Administration receives an e-mail acknowledgement and validated version of the Assistance Request Form, as well as an assigned TIWB Programme Number in order to fill in the online TIWB Programme Details Questionnaire from the TIWB Secretariat.
- TIWB Secretariat and/or the local UNDP Country Office liaise with the Host Administration to complete the detailed [TIWB Programme Details Questionnaire](#), expounding on the form of assistance requested and providing more country-specific information on legal and practical issues relevant to the eventual TIWB Programme.
- Host Administration receives an e-mail acknowledgement with a validated copy of the Programme Details Questionnaire to be signed by the Head of the Host Administration and returned to the TIWB Secretariat via [e-mail](#) or regular [mail](#).

3. Appraisal of Assistance Request and Expert Selection

- TIWB Secretariat reviews and registers completed programme request details, specifically considering:
 - Scope and feasibility of assistance
 - Proposed funding arrangements
 - Country-specific legal or practical considerations
 - Avoidance of duplication with existing assistance
- TIWB Secretariat creates a Programme Summary to highlight main requirements of Host Administration.

- TIWB Secretariat disseminates the Programme Summary to (i) the international contact points in Partner Administrations in order to determine their capacity to respond to the TIWB Assistance and if no Partner Administration is able to take up the programme, (ii) to potential Donor Partners and finally, (iii) to the Roster of Experts.
- TIWB Secretariat provides a narrowed-down list of **interested Partner Administrations'** or Experts' details to the Host Administration. **Based on the TIWB Secretariat's recommendations**, the Host Administration confirms the Partner Administration or Expert with whom they would like to work.
- TIWB Secretariat works with the Host Administration, Partner Administration and Donor Partners, as needed, on identifying funding possibilities and defining financing arrangements.

4. Programme Design: Terms of Reference

- Host Administration works with the TIWB Secretariat to clarify responsibilities regarding logistics for the TIWB Programme.
- TIWB Secretariat co-ordinates an introductory phone call with the Host Administration, the Expert, local UNDP Country Office and the Partner Administration (if relevant).
- Host Administration, facilitated by TIWB Secretariat and/or local UNDP Country Office, works with Expert and any Partner Administration or Donor Partner to establish the Terms of Reference, setting out roles and responsibilities of each party, as well as defining short-, mid- and long-term objectives and performance indicators for the TIWB Programme.
- Host Administration and Partner Administration or Expert sign the finalised Terms of Reference.
- TIWB Secretariat and/or local UNDP Country office, together with Host Administration and Expert, execute Mission #1 under the TIWB Programme as a scoping mission.

5. Implementation

- Commencement of TIWB Programme within the Host Administration begins as of Mission #1.
- Local UNDP Country Office in the host country or jurisdiction provides in-country contextual and logistical support to Experts when on mission.
- TIWB Secretariat and/or the local UNDP Country Office provides continued administrative and practical support to both the Host Administration and/or the Expert(s).

6. Monitoring

- After each TIWB mission, the Expert assesses outcomes and completes a TIWB [Mission Report](#).
- The Host Administration must complete an online TIWB Programme Progress Report after every three missions to measure the progress against the objectives and performance indicators set in the Terms of Reference.
- TIWB Secretariat/UNDP Country Office liaises with the parties to resolve any arising issues, while respecting confidentiality between Expert and Host Administration.

7. Evaluation and Improvement

- Expert prepares a Final Programme Report summarising the TIWB Programme scope, actions taken and conclusions.
- Host Administration and Expert each prepare an online Programme Evaluation measuring impact of the TIWB Programme.

- TIWB Secretariat prepares TIWB Programme Evaluation Report based upon the Programme Evaluations received from the Host Administration and Expert.
- TIWB Secretariat drafts TIWB Programme Outcome Report and submits to Host Administration (and Partner Administration where applicable) and Expert for approval of publication on <http://www.tiwb.org>.
- TIWB Secretariat refines and improves the TIWB process where appropriate.



Programme Costs

The cost of each TIWB programme varies widely. These variations relate to the location and cost of living in the country or jurisdiction where the Expert will be deployed; and the duration and mode of the programme (e.g. short- or long-term, full-time or periodic). Expenses should be budgeted for in respect to objectives and anticipated impact of the TIWB audit assistance programme. Remuneration (salary) is discussed separately below.

When assessing budgetary requirements for a TIWB Programme, estimated expenses should be discussed in advance with the Host Administration, the Expert, and any Partner Administration or Donor and should form a part of the programme Terms of Reference.

Example TIWB Expert expenses:

- Travel (transport to and from the Programme site, and for longer-term programmes, relocation costs. The permitted class of travel must be specified. Also note that for periodic deployments travel costs will be higher).
- Daily expenses (per diem) covering items such as:
 - Accommodation
 - Airport transfers
 - Food allowance
 - Miscellaneous (e.g. phone calls)

There are no internationally agreed standard rates for per diem expenses. However, several agencies and organisations have set standards that determine fixed amounts to be reimbursed to their officials when working at foreign destinations. [UN Daily Subsistence Allowance \(DSA\) Rates](#) could be a guideline for the parties when negotiating the Terms of Reference. Alternatively, Host Administrations may have their own guidelines on agreed per diem levels for national officials that could be relevant in this context.

- Ancillary duty costs, **such as any travel required to be undertaken as part of the Expert's** role in the Host Administration and fees for obtaining visas and work permits.
- Workplace facilities in line with those available to local officials in equivalent roles (i.e. a desktop or laptop computer, workspace, mobile phone, and, if necessary, a vehicle).

Remuneration

The terms and conditions under which any remuneration may be granted to a TIWB Expert should be stated clearly in a contractual agreement.

Two additional issues arise where remuneration is paid, particularly in the case of a recently retired expert: taxation and pensions or social security contributions.

Recently retired and independent Experts

Recently retired/independent officials may offer to participate in TIWB Programmes without receiving a salary or other form of remuneration. In the event that no remuneration is sought, the **expert's** direct costs of participating, for example travel, and daily expenses as described above, will be covered.

Funding may also be available to offer remuneration to recently retired experts. This will be at the determination of the Host Administration, the TIWB Secretariat, and/or any other donor financing the specific TIWB programme.

Currently serving Experts

Currently serving officials who are seconded from a Partner Administration to the Host Administration to work as a TIWB Expert will, in most cases, continue under the usual remuneration arrangements with the Partner Administration. For longer-term audit assistance programmes, the Host and Partner Administrations may reach an agreement for remuneration of the expert to be a shared expense, or to be met fully by the Host Administration.

Where currently serving officials participate in a TIWB programme by taking leave without pay from his or her home administration, the remuneration circumstances are more similar to those for recently retired experts as described herein.

Taxation

It is crucial to ensure appropriate taxation of any remuneration or other benefits paid to an Expert during a TIWB programme. **In many cases, complying with the host country's tax laws is contained in the code of conduct and/or terms and conditions of employment for tax officials or public service officials more broadly.**

Experts will need to ensure they are in full compliance with the laws of the host country as well as in their country of tax residence in terms of any remuneration or programme costs (such as reimbursement of travel or accommodation expenses) paid by the Host Administration, Partner Administration, Donor or TIWB Fund.

Pension or Social Security contributions

In connection with remuneration, pension or social security contributions can raise specific issues in the case of retired experts and currently serving experts who have taken leave without pay from their tax administration to participate in a TIWB programme. These categories of Experts will need to consider and determine if participating in the TIWB programme will have an effect on any remuneration or pension they receive. They should also address whether, as a result of the TIWB programme, there will be any obligation to pay to them social security contributions in the country of the Host Administration.

Where relevant, this issue should be clearly addressed in the TIWB programme Terms of Reference.



ASSISTANCE REQUEST FORM

Tax Inspectors Without Borders (TIWB) facilitates targeted tax audit assistance programmes in which foreign tax auditors work together directly in practice with tax officials in assistance-requesting countries on actual audit cases and audit related issues, sharing audit practices for specific cases.

By completing and submitting this form to the TIWB Secretariat, your tax administration initiates its request for tax audit and audit-related expert assistance under the TIWB initiative and will receive required assistance from the TIWB Secretariat to complete all steps.

Please note the Disclaimer and the information on the use of TIWB Data at the end of this document.

Once submitted, you will receive a PDF copy of the TIWB Assistance Request Form from the TIWB Secretariat via email and you will be able to discuss the next steps with the TIWB Secretariat.

Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP)

Background information about TIWB is available on our website: www.tiwb.org

*Name of Requesting Host Tax Administration/Agency

Requesting Host Tax Administration/Agency Address

Street:

City:

Postal Code:

State/Region:

*Host Tax Administration Country:

Select:

Host Administration Contact:

Name:

Job Title:

Email:

Telephone (Country Code):

Telephone (Number):

***Subject/Area of Requested Audit Assistance:**

Examples: Direct (e.g. personal or corporate income tax, capital gains tax, property tax) or indirect (e.g. VAT or consumption tax) tax auditing, transfer pricing, advance pricing agreements, thin capitalization, tax planning/promoter schemes, audit related aspects of international exchange of information (EOI), avoidance/evasion schemes, etc.

***Requested Duration of TIWB Programme:**

Example: A periodic programme providing eight weeks of audit assistance over three visits taking place during a 6-month period.

***Anticipated Start Date of TIWB Programme:**

mm/dd/yyyy



***Location where TIWB Expert will work:**

<...Tax Office, Department, Address, City, Country...>

***Description of the TIWB Expert's Role:**

***TIWB Expert's Required Skills:**

***Do you approve of general details of your country's involvement in TIWB being made publicly available on the TIWB website and social media?**

Information may include the name of the Host Administration, the target areas of the TIWB Programme, the location and proposed duration of the TIWB Programme and the skills and experience required of the TIWB Expert.

DISCLAIMER

Tax Inspectors Without Borders (TIWB), the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), its officials and staff, make no guarantees, undertakings or representations whatsoever in connection with (i) the assistance provided by the TIWB Secretariat to Host and/or Partner Administrations, Donor Partners and Experts and/or (ii) the TIWB Programme, and assume no responsibility or liability for any and all claims, losses, damages, and costs of any nature whatsoever, including those of third parties, arising directly or indirectly out of, or in connection with i) and/or ii) aforementioned.

Submitting a request for assistance does not give rise to any obligation for neither the OECD nor UNDP or the TIWB Secretariat to respond to the request, including to refer any expert(s) in response to a request.

While the TIWB Secretariat applies due diligence in the selection, vetting or accreditation process of experts referred to Host Administrations, the Host Administration engaging the TIWB Expert retains ultimate responsibility for ensuring any necessary background or reference checks are completed to its satisfaction.

Any contractual relationship regarding the TIWB Programme is between the Host Administration and the Expert or Partner Administration. There is no contractual relationship between the OECD, UNDP and TIWB on one hand, and the Host Administration, the Expert or the Partner Administration, on the other hand.

The Experts and officials of the Host or Partner Administration shall not be considered as members of the staff, employees or representatives of the TIWB Secretariat or the OECD and UNDP, and shall not have any power to commit neither the OECD nor UNDP in respect of any obligation or expenditure whatsoever. Experts and officials of the Host or Partner Administration shall not

have any claim to any advantage, payment, reimbursement, exemption or service. In particular and without limitation, Experts and officials of the Host or Partner Administration may not in any manner claim the benefit of the privileges and immunities enjoyed by the OECD and/or UNDP by its staff and officials.

TIWB DATA

By submitting the TIWB Assistance Request Form and other Programme documentation, the Host Administration authorises the TIWB Secretariat and the OECD and UNDP to compile and make use of the data contained in that documentation in line with the purposes of TIWB and to transfer that information to any third-party as needed.

In particular, the TIWB Secretariat and the OECD and UNDP will compile data obtaining from submitted TIWB Programme documentation for the purposes of meeting TIWB's objective; monitoring the nature and pattern of requests for assistance received, and to assess the effectiveness of the audit assistance programmes and the TIWB model. The data contained in or relating to the Assistance Request or Programme Details Questionnaire may also be provided to potential Partner Administrations and/or potential Donor Partner or to the public (for example, through the TIWB website) for the purposes of identifying an appropriate Expert.

Subject to compliance with the OECD's and UNDP's policies on protection of personal data, the database will contain any relevant data with respect to the Host Administration, the Assistance Request and the TIWB Programme. TIWB, the OECD and UNDP will allow access to this database to certain management and administrative staff of the OECD and/or UNDP, as well as, if needed, to Host and Partner Administrations.

The data contained in the database may also be aggregated and anonymised for the purposes of meeting TIWB's reporting obligations, i.e. to provide updates on TIWB to the OECD Committee on Fiscal Affairs and the Committee on Development Assistance, as well as to the UNDP Steering Committee.

The Host Administration shall have the right to obtain a readable print-out of personal data provided and included in the database at reasonable intervals and without charge. They shall be entitled to correction or deletion of data concerning them when such data are inaccurate or their recording or storage is contrary to the Decision of the Secretary-General on the principles governing computerised personal data processing, set out in Annex XII to the Regulations applicable to officials of the OECD.

*Certification:

- I hereby certify that I have the requisite authority to make this request on behalf of my tax administration and that the above-mentioned information is correct and true to the best of my knowledge.

Programme Details Questionnaire

Tax Inspectors Without Borders (TIWB) facilitates targeted tax audit assistance programmes in which foreign tax auditors work together directly with tax officials in developing countries on actual audit cases and audit related issues and sharing audit practices for specific cases.

You have requested expert assistance under the TIWB initiative and by means of this TIWB Programme Details Questionnaire, your tax administration is requested to provide background information on the assistance that is required.

A Host Administration Starter Kit is available online, providing comprehensive information on the programme and covering issues that are relevant to the Host Administration.

Before completing this Programme Details Questionnaire, you are invited to visualize it as a reference document which can be [printed](#). We advise you to take the time to gather all the information before starting the Programme Details Questionnaire. Please note the Disclaimer and the information on the use of TIWB Data at the end of this document.

****Please note that you can save and quit the Questionnaire at any time by entering your email address to receive a link to complete the Questionnaire at a later time. However, if you step away from this page while filling out the Questionnaire and your session times out, you will need to contact the TIWB Secretariat in order to retrieve your incomplete Programme Details Questionnaire for completion.****

Once submitted, the completed TIWB Programme Details Questionnaire will be sent to you in PDF version by the TIWB Secretariat and must be signed by the Head of the Host Tax Administration. The completed and signed TIWB Programme Details Questionnaire must then be returned to the TIWB Secretariat either by mail to the following address:

TIWB Secretariat, Tax and Development
Boulogne Annex
2 rue André-Pascal
75775 Paris Cedex 16
FRANCE

Or by e-mail to: secretariat@tiwb.org

Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organisation for Economic Co-operations and Development (OECD) and the United Nations Development Programme (UNDP).

Background information about TIWB is available on our website: www.ewb.org.

1. TIWB Programme N°:

Provided by TIWB Secretariat

A. ABOUT YOUR TAX ADMINISTRATION

A Host Administration includes any department of government tasked with the collection of tax revenues.

2. Official Name of Host Tax Administration:

3. Address of Head Office of Host Tax Administration

Street:

Street 2:

City:

Postal Code:

4. Host Tax Administration Country:

Select:

5. Contact Person at Host Tax Administration

First Name:

Last Name:

Telephone:

Email Address:

6. Head of Host Tax Administration:

First Name:

Last Name:

Job Title:

7. Administration Level:

Select:

8. Status of Host Administration:

Select:

9. Total Number of Officials in Host Tax Administration:

10. Audit Personnel

Total Number of Officials involved in Audit Activities

Number of Auditors in Large Taxpayers Office (or equivalent, including MNEs)	<input type="text"/>
Number of Auditors in Medium-Small Taxpayers Office (or equivalent)	<input type="text"/>
Number of Auditors in International Tax Office	<input type="text"/>
Number of Auditors in High Net Worth/Wealthy individuals	<input type="text"/>
Number of Auditors in other areas	<input type="text"/>

11. How many tax offices are in the host country where audit activities are undertaken?

12. Principal Tax Offices in the Host Country where audit activities are undertaken

(e.g. headquarters, regional offices which conduct tax audits, etc)

	Headquarters, Regional, Etc	Number of Audit Staff Members:
Office #1:	<input type="text"/>	<input type="text"/>
Office #2:	<input type="text"/>	<input type="text"/>
Office #3:	<input type="text"/>	<input type="text"/>
Office #4:	<input type="text"/>	<input type="text"/>
Office #5:	<input type="text"/>	<input type="text"/>
Office #6:	<input type="text"/>	<input type="text"/>
Office #7:	<input type="text"/>	<input type="text"/>
Office #8:	<input type="text"/>	<input type="text"/>

B. GENERAL INFORMATION ABOUT AUDITS IN YOUR TAX ADMINISTRATION

13. In what form are taxpayers' records required to be kept (according to legislation)?

- Paper records
- Electronic records
- Both (if both are possible, which is more common?):

14. In what form are the Host Tax Administration's records kept?

- Paper records
- Electronic records
- Both (if both are possible, which is more common?):

15. Are there any standards regarding the timeframes for completing an audit by the Host Tax Administration (from preparation of the audit until reporting)?

(e.g. number of days/weeks/months)

- Yes No

16. If Yes,

Please specify:

Are these standards/timeframes based on legal provisions or internal guidelines?

17. Does the Host Tax Administration's audit cycle allow it to identify which taxpayers will be subject to audit at least two months prior to the commencement of the audit?

- Yes No

18. Do you foresee an audit carried out during the TIWB Programme as being likely to lead to a criminal investigation?

- Yes No

19. Is the Expert liable to be summoned before a Court of Law or Tribunal to give evidence regarding an audit carried out under the TIWB Programme?

- Yes No

C. CURRENT PROGRAMMES OF TAX AUDIT-RELATED ASSISTANCE

20. In the last two years, has the Host Tax Administration made a request for audit or audit-related assistance to any other provider or donor partner?

- Yes No

21. Please state those parties and the subject(s) of the request(s):

22. **Does the Host Tax Administration currently work with other foreign tax administrations, officials, or other parties on tax audit or audit-related matters?**

Yes No

23. Please provide details (countries, duration, subjects, form of co-operation, etc.):

24. **In the coming two years, does the Host Tax Administration anticipate to engage in or receive assistance from foreign tax administrations or other parties on audit(-related) matters?**

(other than as a result of this TIWB Programme)

Yes No

25. Please describe:

26. **Official Language of the Host Tax Administration:**

Select: ▼

27. **Working Language of the Audit Team within the Host Tax Administration:**

Select: ▼

34. Type(s) of audits for which assistance is required:

- Desk-based audit
- Field audit (e.g. audit conducted at the taxpayer premises)
- Joint audits, simultaneous audits or examinations with foreign tax administrations
- Other:

35. Please specify industry or sector-specific commercial activities to be audited:

- Entertainment
- Financial Services
- Manufacturing
- Mining
- Oil and Gas
- Other Natural Resources (forestry, farming, etc)
- Other Services
- Telecommunications
- Trading
- Transport & Logistics
- Other:

36. Type of audit methodologies for which assistance is required:

- Risk Review/Risk Assessment and Case Selection
- Audit Planning and Execution (direct and indirect methods, e.g. verification of taxpayers' records and non-taxpayer source information, unannounced audits)
- Computer Forensic Audits
- Dispute Resolution
- Other (please specify):

37. Please provide any further relevant details of the types of audit or audit-related activities in which the TIWB Tax Expert will be involved:

E. ROLE AND POSITION OF THE EXPERT

41. Short Description of the TIWB Expert Role:

(Please provide details of the tasks and responsibilities to be undertaken by the TIWB Expert; further details will be clarified in drafting of the Terms of Reference)

42. Name of the Department/Unit of the Host Tax Administration in which the TIWB Expert will work:

43. Address of the Tax Office where the TIWB Expert will be based:

Street:

Street 2:

City:

Postal Code:

44. Manager of the Division/Unit where TIWB Tax Expert will work:

(this may be the same person who was named the Contact Person on Page 1 of this form)

First Name:

Last Name:

Title:

Telephone:

Email Address:

45. To whom will the TIWB Tax Expert report (if not to the Manager listed above):

(this may be the same person who was named the Contact Person on Page 1 of this form)

First Name:

Last Name:

Title:

Telephone:

Email Address:

46. Please describe the infrastructure available at the workplace of the TIWB expert:

(office equipment, computers, internet connections, telephone, access to legislation, library, etc.)

47. Audit assistance tools available to the TIWB Expert:

- | | |
|---|---|
| <input type="checkbox"/> Audit manuals/Practice notes | <input type="checkbox"/> Host Country tax legislation |
| <input type="checkbox"/> Commercial databases | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Computer Aided Audit Tools (CAAT) | <input type="checkbox"/> None Of The Above |
| <input type="checkbox"/> Double Tax treaties/tax information exchange agreements in force | |

48. Please provide a list of the countries or jurisdictions with whom tax treaties/tax information exchange agreements exist:

49. Briefly describe the qualifications of the tax officials expected to work with the TIWB Expert:

50. Please describe any specific education or professional qualification(s), skill(s) or experience(s) that the TIWB Expert is required or preferred to have:

59. **Are there any specific activities a foreign national cannot be involved in when working in the Host Tax Administration, based on legislation or internal regulations?**

- | | |
|---|---|
| <input type="checkbox"/> Access to computer information systems | <input type="checkbox"/> Participating in taxpayer interviews |
| <input type="checkbox"/> Access to audit files | <input type="checkbox"/> Other (please specify and describe): |
| <input type="checkbox"/> Access to taxpayer information | <input type="checkbox"/> None Of The Above |
| <input type="checkbox"/> Visiting taxpayer's premises | |

60. **Will the TIWB Expert require any visas (including multi-entry visas), work permits or any other documentation to be able to work under the TIWB Programme in the Host Tax Administration?**

- Yes No

61. ***Please provide details:***

62. **Will the Host Tax Administration make the necessary arrangements on behalf of the TIWB Expert to obtain the documentation mentioned above?**

- Yes No

63. **Please describe the documentation which must be provided by the TIWB Expert:**

64. **Please describe, in detail, the process and formalities for obtaining the necessary documentation:**

Provide hyperlinks to any relevant agencies

65. Are there any additional relevant requirements for the TIWB Expert (e.g. background or police checks)?

Yes No

66. Please specify:

67. Approximately how long does it take to obtain the necessary documentation (e.g. visas, work permits)?

G. EMPLOYMENT TERMS AND PRACTICAL CONSIDERATIONS

69. Proposed duration of TIWB Programme:

- One month or less
- 1 - 3 months
- 3 - 6 months
- More than 6 months

70. Requested TIWB Programme Start Date:



71. Average number of working hours per week for the TIWB Expert:

72. Usual office hours for the TIWB Expert:

73. Will the TIWB Expert be expected to travel away from the main tax office?

- Yes No

74. To where and to what extent?

(please describe)

75. Name and title of the person who will sign the TIWB Terms of Reference or other documentation relating to the TIWB Programme:

Generally this is the Head of the Host Administration

H. CODE OF CONDUCT

77. Are local tax officials subject to a code of conduct?

- Yes No

78. Is this code of conduct embedded in national legislation or in internal regulations?

- Yes No

79. Is the code of conduct applicable to all civil servants or specifically to tax officials?

- All civil servants
 Tax officials only
 Other:

80. Please provide a copy of or link to the text of the code of conduct:

81. During the TIWB Programme, would the TIWB Expert be subject to this code of conduct in the same way as local tax officials?

- Yes No

I. CONFIDENTIALITY OF TAX INFORMATION

82. Under which law(s) or regulation(s) is confidentiality of tax information protected in the Host Country?

(For example: the tax law, any law applying to all public service officials, or under the Constitution. Please provide detailed information.)

83. How are local tax officials made subject to the obligation of confidentiality of tax information?

(e.g. by swearing an oath or affirmation; in this case, please provide a copy of oath or affirmation)

84. Will the TIWB Expert be required to follow the same procedures and/or make the same oath or affirmation?

Yes No

85. In case of a breach of tax information confidentiality, what measures or sanctions can be undertaken regarding tax officials?

(please provide details)

86. Are the aforementioned measures or sanctions also applicable to the TIWB Expert?

Yes No

87. Are there any state institutions - other than the tax administration - who deal with cases of possible breaches of confidentiality by tax officials?

Yes No

88. Please specify (e.g. tax police, anti-corruption agencies) and provide details, including information on the powers of these agencies and their role (e.g. advisory, independent, etc).

J. FUNDING

90. Does the Host Administration require assistance to meet the entirety of the TIWB Programme costs?

Yes No

91. Does the Host Tax Administration propose to offer any remuneration (salary) to the TIWB Expert?

Yes No

92. *Please provide details:*

93. Please identify any Donor Partners with whom the Host Tax Administration is currently engaged that may be in a position to fund part or all of the proposed TIWB Programme:

94. Please indicate whether there exists any budget within the Host Administration which may cater for the proposed TIWB Programme:

K. CONFLICT OF INTEREST

98. Are there any legal provisions regarding conflict of interest by tax officials in the Host Tax Administration?

Yes No

99. Please specify and describe:

100. Does the Host Tax Administration have any internal procedures or policies in place to identify potential conflicts of interest?

Yes No

101. Please specify and describe:

102. Does the Host Tax Administration have a policy and/or internal procedures for managing potential conflicts of interest?

Yes No

103. Please provide details:

110. Will this responsibility apply in the same way to the TIWB Expert who will work in the Host Tax Administration?

Yes No

111. Are there fixed procedures how this will be addressed by the Host Tax Administration regarding the foreign expert?

(please specify and describe)

112. How will the Host Tax Administration deal with these issues regarding a foreign tax expert?

Yes No

121. ***Please provide reasons:***

DISCLAIMER

Tax Inspectors Without Borders (TIWB) or the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), its officials and staff, make no guarantees, undertakings or representations whatsoever in connection with (i) the assistance provided by TIWB to Host and/or Partner Administrations, Donor Partners and Experts and/or (ii) the TIWB Programme, and assume no responsibility or liability for any and all claims, losses, damages, and costs of any nature whatsoever, including those of third parties, arising directly or indirectly out of, or in connection with i) and/or ii) aforementioned.

Submitting a request for assistance does not give rise to any obligation for neither the OECD nor UNDP or the TIWB Secretariat to respond to the request, including to refer any expert(s) in response to a request.

While the TIWB Secretariat applies due diligence in the selection, vetting or accreditation process of experts referred to Host Administrations, the Host Administration engaging the TIWB Expert retains ultimate responsibility for ensuring any necessary background or reference checks are completed to its satisfaction.

Any contractual relationship regarding the TIWB Programme is between the Host Administration and the Expert or Partner Administration. There is no contractual relationship between the OECD, UNDP and TIWB on one hand, and the Host Administration, the Expert or the Partner Administration, on the other hand.

The Experts and officials of the Host or Partner Administration shall not be considered as members of the staff, employees or representatives of the TIWB Secretariat or the OECD and UNDP, and shall not have any power to commit neither the OECD nor UNDP in respect of any obligation or expenditure whatsoever. Experts and officials of the Host or Partner Administration shall not have any claim to any advantage, payment, reimbursement, exemption or service. In particular and without limitation, Experts and officials of the Host or Partner Administration may not in any manner claim the benefit of the privileges and immunities enjoyed by the OECD and/or UNDP by its staff and officials.

TIWB DATA

By submitting the TIWB Assistance Request Form and other Programme documentation, the Host Administration authorises the TIWB Secretariat and the OECD and UNDP to compile and make use of the data contained in that documentation in line with the purposes of TIWB and to transfer that information to any third-party as needed.

In particular, the TIWB Secretariat and the OECD and UNDP will compile data obtaining from submitted TIWB Programme documentation for the purposes of meeting TIWB's objective; monitoring the nature and pattern of requests for assistance received, and to assess the effectiveness of the audit assistance programmes and the TIWB model. The data contained in or relating to the Assistance Request or

Programme Details Questionnaire may also be provided to potential Partner Administrations and/or potential Donor Partner or to the public (for example, through the TIWB website) for the purposes of identifying an appropriate Expert.

Subject to compliance with the OECD's and UNDP's policies on protection of personal data, the database will contain any relevant data with respect to the Host Administration, the Assistance Request and the TIWB Programme. TIWB, the OECD and UNDP will allow access to this database to certain management and administrative staff of the OECD and/or UNDP, as well as, if needed, to Host and Partner Administrations.

The data contained in the database may also be aggregated and anonymised for the purposes of meeting TIWB's reporting obligations, i.e. to provide updates on TIWB to the OECD Committee on Fiscal Affairs and the Committee on Development Assistance.

The Host Administration shall have the right to obtain a readable print-out of personal data provided and included in the database at reasonable intervals and without charge. They shall be entitled to correction or deletion of data concerning them when such data are inaccurate or their recording or storage is contrary to the Decision of the Secretary-General on the principles governing computerised personal data processing, set out in Annex XII to the Regulations applicable to officials of the OECD.

122. Certification:

I hereby certify that the above-mentioned information is correct and true to the best of my knowledge.



PROGRAMME EVALUATION

Thank you for your recent participation in a Tax Inspectors Without Borders (TIWB) programme. In order to monitor and evaluate the impact of our programmes, the TIWB Secretariat invites you to please complete this online Programme Evaluation.

The feedback you provide will enable us to further refine and improve processes and contribute to the successful implementation of future TIWB programmes. We are grateful for your time in completing this Programme Evaluation.

Please use the TIWB Programme Number communicated to you in the email from the TIWB Secretariat to commence the survey.

*TIWB Programme N°:

*I am a:

- TIWB Host Administration TIWB Expert

*Name of Host Tax Administration:

*First and last name of person completing this Programme Evaluation:

*Number of tax officials trained under the TIWB programme:

*Tax issues covered under the TIWB programme

Please check all that apply

- | | | |
|--|---|--|
| <input type="checkbox"/> Advance Pricing Arrangements | <input type="checkbox"/> Dispute Resolution / Mediation / Negotiating Settlements | <input type="checkbox"/> Mutual Agreement Procedures / Arbitration |
| <input type="checkbox"/> Avoidance / Evasion Schemes | <input type="checkbox"/> Electronic Accounting Data Analysis | <input type="checkbox"/> Permanent Establishment |
| <input type="checkbox"/> Business Intelligence and Data Analytics | <input type="checkbox"/> Exchange of Information | <input type="checkbox"/> Tax Residency |
| <input type="checkbox"/> Business Restructuring | <input type="checkbox"/> Fraud and Forensic Examination and Analysis | <input type="checkbox"/> Tax Treaties |
| <input type="checkbox"/> Case Selection / Risk Assessment | <input type="checkbox"/> General Audit Processes and Organisation | <input type="checkbox"/> Training and Skills Development |
| <input type="checkbox"/> Computer Systems Audit | <input type="checkbox"/> Hybrid Instruments | <input type="checkbox"/> Transfer Pricing |
| <input type="checkbox"/> Controlled Foreign Corporations | <input type="checkbox"/> Intangibles | <input type="checkbox"/> Valuation / Econometric Modelling |
| <input type="checkbox"/> Criminal Tax Investigation | <input type="checkbox"/> Intra-group Financing | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Development of Administrative Manuals / Regulations / Taxpayer Guidance | <input type="checkbox"/> Intra-group Services | |

*Sectors of industry covered under the TIWB programme:

Please check all that apply

- | | | |
|-------------------------------------|--|--|
| <input type="checkbox"/> Automotive | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Telecommunications |
| <input type="checkbox"/> Banking | <input type="checkbox"/> Oil & Gas | <input type="checkbox"/> Tourism & Hospitality |
| <input type="checkbox"/> eCommerce | <input type="checkbox"/> Other Natural Resources (forestry, farming, etc.) | <input type="checkbox"/> Transport / Logistics |
| <input type="checkbox"/> Insurance | <input type="checkbox"/> Pharmaceutical | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Mining | <input type="checkbox"/> Sales & Distribution | |

Host Tax Administration Overall Reporting:

*Which units of the tax administration were supported by the TIWB programme?

***Reporting currency**

Select:

Combined revenue reporting for all units supported by TIWB programme:

	Previous year:	Current year:
Reporting Year:	<input type="text"/>	<input type="text"/>
Total Tax Assessed from (all) Audits:	<input type="text"/>	<input type="text"/>
Total Tax Collected from (all) Audits:	<input type="text"/>	<input type="text"/>
Total Arrears:	<input type="text"/>	<input type="text"/>

***TIWB casework**

Number of advanced pricing arrangements (APAs) initiated with TIWB support:	Select: ▼
Number of APAs negotiated with TIWB support:	Select: ▼
Number of audit cases selected for audit by TIWB risk selection	Select: ▼
Number of audit cases progressed with TIWB support:	Select: ▼
Number of audit cases completed with TIWB support:	Select: ▼
Number of audit cases progressed with TIWB support and not yet completed:	Select: ▼

Completed cases under TIWB programme

*APA Negotiation #1

Sector

Select:

*

	Nature of the transaction concerned	Effective Start Date of APA	Effective End Date of APA
APA Case #1	<input type="text"/>	<input type="text"/>	<input type="text"/>

*APA Negotiation #2

Sector

Select:

*

	Nature of the transaction concerned	Effective Start Date of APA	Effective End Date of APA
APA Case #2	<input type="text"/>	<input type="text"/>	<input type="text"/>

*APA Negotiation #3

Sector

Select:

*

	Nature of the transaction concerned	Effective Start Date of APA	Effective End Date of APA
APA Case #3	<input type="text"/>	<input type="text"/>	<input type="text"/>

*APA Negotiation #4

Sector

Select:

*

	Nature of the transaction concerned	Effective Start Date of APA	Effective End Date of APA
APA Case #4	<input type="text"/>	<input type="text"/>	<input type="text"/>

*APA Negotiation #5

Sector

Select:

*

	Nature of the transaction concerned	Effective Start Date of APA	Effective End Date of APA
APA Case #5	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Audit Case #1

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/>
Tax Collected	<input type="text"/>	<input type="text"/>
Losses Offset	<input type="text"/>	<input type="text"/>

***Audit Case #2**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/>
Tax Collected	<input type="text"/>	<input type="text"/>
Losses Offset	<input type="text"/>	<input type="text"/>

***Audit Case #3**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/>
Tax Collected	<input type="text"/>	<input type="text"/>
Losses Offset	<input type="text"/>	<input type="text"/>

***Audit Case #4**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/>
Tax Collected	<input type="text"/>	<input type="text"/>
Losses Offset	<input type="text"/>	<input type="text"/>

***Audit Case #5**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/>
Tax Collected	<input type="text"/>	<input type="text"/>
Losses Offset	<input type="text"/>	<input type="text"/>

***Audit Case #6**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/>
Tax Collected	<input type="text"/>	<input type="text"/>
Losses Offset	<input type="text"/>	<input type="text"/>

***Audit Case #7**

Sector

Select:

Select: ▼

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

*Audit Case #8

Sector

Select: ▼

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

*Audit Case #9

Sector

Select: ▼

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

*Audit Case #10

Sector

Select: ▼

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

*Audit Case #11

Sector

Select: ▼

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

*Audit Case #12

Sector

Select: ▼

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

***Audit Case #13**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

***Audit Case #14**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

***Audit Case #15**

Sector

Select:

*

	Amount	Date:
Tax Assessed	<input type="text"/>	<input type="text"/> 
Tax Collected	<input type="text"/>	<input type="text"/> 
Losses Offset	<input type="text"/>	<input type="text"/> 

TIWB EXPERT:

*Please evaluate the TIWB Expert on the following:

	Poor 1	2	Average 3	4	Excellent 5
Knowledge of the targeted tax subject matter	<input type="radio"/>				
Ability to explain and illustrate concepts clearly	<input type="radio"/>				
Ability to answer questions completely	<input type="radio"/>				
Capacity to effectively transfer knowledge to a group	<input type="radio"/>				

TIWB PROGRAMME, IN GENERAL:

*Please evaluate the TIWB Programme on the following:

	Poor 1	2	Average 3	4	Excellent 5
Support provided by the TIWB Secretariat	<input type="radio"/>				
Structure of the TIWB Programme	<input type="radio"/>				
Duration of the TIWB Programme	<input type="radio"/>				
Ease and compatibility of scheduling missions	<input type="radio"/>				
Utility of TIWB Host Administration Starter Kit	<input type="radio"/>				
Quality of TIWB materials	<input type="radio"/>				

*Was this TIWB Programme appropriate for your staff's level of experience?

- Yes
 No

Please explain:

*Which skills, specifically, did the Host Administration tax officials acquire during the TIWB Programme?

*What recommendations do you suggest for the Host Administration tax officials to improve their audit capacity?

*What did the Host Administration tax officials appreciate most about the TIWB Programme?

*What could be improved with regard to the structure, delivery, and/or materials of the TIWB Programme?

TIWB Programme Indicators for Evaluation provided for in the Terms of Reference (ToR)

Short-term Indicators

Please select the programme impact indicators which were defined TIWB programme ToR and evaluate the relative progress on each.

	Included in ToR? If yes, check this box:	Poor 1	Level of Accomplishment				Excellent 5
			Average				
			2	3	4		
Attention to understanding the concept, ideas and principles of Compliance Risk Management in practice (general principles, practical "tools" to be used in practice and how to select and use those "tools" and behavioural aspects)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Audit approach developed regarding the actions to be undertaken in the TIWB Programme (strategic document)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Description of audit approach available (more general outline of goals to be reached and how to get there; practical document)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Description of audit techniques to be used during the TIWB Programme are available (specific description, also for practical use)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Charts of work flow procedures available (essential for developing IT support regarding the audit processes in the future)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Specific risk analysis and risk selection methods and criteria for the branches/industries to be audited are identified	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Risk selection and risk analysis methodology developed and implemented (supported by IT)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Internal guidelines for selection of audit cases set up and available (based on principles of Compliance Risk Management and picking the right "tools")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Information available on "understanding" of branch and businesses to be audited (branch information, "knowing the business")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Audit planning mechanism in place (including monitoring aspects)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Specified, targeted and clearly stated standardised audit assignments available and used (necessary for consistent audit practice with clear objectives)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Standardised layout of audit reports available and used (necessary for consistent audit practice)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Training/education programme developed for involved employees regarding audit approach and audit techniques to be used (to be documented)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Internal manuals and guidelines regarding audit procedures and techniques for employees developed and in place (manuals should describe working procedures and containing relevant back ground information on the working processes)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Monitoring system in place regarding progress of audits to be performed, and containing elements of hours spent on audit as well as quality of audit measures performed (Could be divided by hours spent on preparing the audit, doing the audit, meetings/discussions with the taxpayer/company, completing reports, etc.)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Taxpayer Education Programme designed and undertaken (general	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

or sector-specific) on tax obligations or specific risk areas

Other (1)	<input type="checkbox"/>	<input type="radio"/>				
Other (2)	<input type="checkbox"/>	<input type="radio"/>				
Other (3)	<input type="checkbox"/>	<input type="radio"/>				

TIWB Programme Indicators for Evaluation provided for in the Terms of Reference (ToR)

Mid-term Indicators

Please select the programme impact indicators which were defined TIWB programme ToR and evaluate the relative progress on each.

	Included in ToR? If yes, check this box:	Level of Accomplishment				
		Poor 1	Average 2	Average 3	Average 4	Excellent 5
Information on audits, conducted and finalised under TIWB Programme (number of audits; improved consistency in audit outcomes*; effects on capacity building*);. *Specific criteria to be determined	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased tax revenues from the performed audits (divided into assessments, penalties, interest)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Staff is capable of applying the newly obtained knowledge and skills on audit approach and audit techniques in practice (e.g. effects to be measured by quality and content of audit files and audit reports)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Staff is capable of applying principles of Compliance Risk Management in practice (reflected in behaviour of staff, e.g. being accessible and available for companies, staff and approaches the companies on the basis of "trust")	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Audits have been performed and finalised within the time frames, set out in internal procedures (monitoring system in place)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality and content of audit reports meet standards set in internal manuals and regulations	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improved accessibility to taxpayers who were audited regarding tax matters (contacts with CEOs, CFOs, etc.; practical use and understanding of Compliance Risk Management principles)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Measures in place to monitor (increases in) level of compliance of taxpayers who were audited (e.g. filing obligations, giving easier access to company data and information, timely payments of taxes)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Further development (and implementation) of specific audit approach and client treatment for various types of companies	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in international requests for exchange of tax information to other tax administrations (quantitative and qualitative; information available as to tax administrations that are approached more frequently and on which topics)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Availability of and accessibility to foreign experts involved in TIWB Programme (onsite or through other channels, like e-mail, etc.)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Demonstrate added value from quality of work and efforts of foreign experts involved in TIWB Programme	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in-depth audit activity, based on outcome of performed audits (third-party investigations, requests for exchange of information, etc.)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Synergy effects of TIWB Programme and other international/bilateral tax audit programmes	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mid-term evaluation of effects of TIWB Programme (covering various and multiple aspects)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (1)	<input type="checkbox"/>	<input type="radio"/>				
Other (2)	<input type="checkbox"/>	<input type="radio"/>				
Other (3)	<input type="checkbox"/>	<input type="radio"/>				

TIWB Programme Indicators for Evaluation provided for in the Terms of Reference (ToR)

Long-term Indicators

Please select the programme impact indicators which were defined TIWB programme ToR and evaluate the relative progress on each.

	Included in ToR? If yes, check this box:	Level of Accomplishment				
		Poor 1	Average 2 3 4			Excellent 5
Changes in fulfilling tax obligations by companies that were audited, e.g. filing obligations, timely payments etc.; demonstrable effects of applying principles of Compliance Risk Management in practice	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improved access to the tax administration for CEOs, CFOs and other key players of the company taxpayers	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased willingness to provide data and information to tax administration (“voluntary disclosure of data and information”)	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company taxpayers behave as “equal business partners” in relations with tax administration	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company taxpayers are open to discussions with tax administration regarding preliminary agreements	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Staff of tax administration acts and works according to principles and ideas of Compliance Risk Management	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Decrease in number of litigations, objections and appeals made by taxpayer companies	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in number of preliminary agreements on various tax matters made with taxpayer companies, along with improved quality of these agreements	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduction in length of time for tax dispute resolution	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase in service usage by taxpayer companies with tax administration	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Taxpayer risks identified by sector and branch, and percentage of those risks quantified and modelled	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (1) <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (2) <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (3) <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Does your Tax Administration require any further assistance regarding this TIWB Programme's area of audit assistance?

Yes No

*Please explain:

*Would your Tax Administration be interested in initiating a new TIWB Programme?

Yes No

*Please explain:

*Would you be interested in participating in another TIWB programme in the future?

Yes No

The TIWB Secretariat will contact you in regards to initiating a new TIWB programme.

Check this box if you do not want the TIWB Secretariat to use comments made by the Host Administration in this questionnaire as part of its promotional materials.

Do not use comments herein

An OECD/UNDP joint initiative



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Resilient nations.