

How Does it Work?

Interested host administrations can request TIWB-AEOI assistance by completing an online Assistance Request Form which 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:

- > Treatment of CRS Data, including searching and filtering data received as well as integrating with other third party data sources and automated crosschecking.
- > Use of CRS Data: data analytics, risk assessments, compliance interventions, notifications to taxpayers, audit policy, practice and tax assessments.

It should be noted that TIWB experts are not a substitute for local staff nor deployed to carry out investigative work where no host administration personnel are involved.

It is anticipated that TIWB-AEOI programmes will involve periodic on-site assistance, composed of several one- or two-week missions over a span of 18 to 24 months, providing additional remote assistance when required.



Global Forum 10th anniversary in November 2019, when the TIWB-AEOI module was launched.

Confidentiality

TIWB experts are directly involved in 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 that must be addressed in the programme's Terms of Reference and will be managed wherever possible prior to, during and upon completion of each TIWB programme.

Options for dealing with confidentiality issues may include removing taxpayer-specific identifying information from case documents under examination or by signing a confidentiality agreement between the host administration and the TIWB expert.

Partner Administrations

As demand for TIWB-AEOI programmes increases, new partner administrations are sought to deploy their currently serving officials having the necessary skills and linguistic capacities to implement TIWB programmes.

Funding

The TIWB Secretariat secures funding for all or part of the TIWB programme costs with the support of its network of partner administrations and/or donors. Programme funding can be further complemented by the OECD and UNDP.

On the basis of impact from an initial round of programme implementation, subsequent programme cost-sharing should be considered.