

## CO-CHAIRS STATEMENT FOLLOWING THE GOVERNING BOARD VIRTUAL MEETING OF 15 MAY 2023

The seventh meeting of the Tax Without Borders (TIWB) Governing Board was held virtually on 15 May 2023.<sup>1</sup> TIWB is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP).

We welcomed the ongoing development of the initiative and the tangible results for developing countries. TIWB assistance, including anonymised casework conducted together with partners<sup>2</sup>, has generated significant tax revenues. Overall, more than **USD 2 billion** in additional tax has been collected and close to **USD 5 billion** of additional tax has been assessed by tax administrations receiving TIWB assistance across Africa, Asia, Eastern Europe, Latin America, and the Caribbean.

To date, TIWB programmes span 59 jurisdictions, counting 63 completed and 54 current programmes, of which 24 are South–South programmes. All programmes are demand driven by tax administrations in developing countries.

We acknowledged that the highest demand for TIWB assistance will likely be for transfer pricing audits and for TIWB criminal tax investigations, which will be a practical contribution to the fight against illicit financial flows. We will monitor closely pilots on digitalisation of tax administration programmes and effective use of automatic exchange of information (AEOI) that complement the work of the OECD’s Global Forum on Transparency and Exchange of Information for Tax Purposes.

As the global minimum corporate tax rules are fast becoming a reality, Board members discussed the urgent need for capacity building so that developing countries can take a share of the significant potential revenues available. We agreed TIWB could assist developing countries with the practical implementation of global minimum tax rules, working alongside other stakeholders.

We approved the work plan for 2023/24 which includes reaching a goal of 150 programmes by end 2024 and expansion of the initiative to the practical implementation of global minimum corporate tax rules, effective use of country-by-country reporting and auditing VAT on digital trade.

Looking ahead, we noted that TIWB should remain focused mainly on international tax matters, often to support audit and investigative work where taxpayer confidentiality must be protected. TIWB should be complementary to the other players active in tax cooperation,

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<sup>1</sup> In attendance were Mr. John Christensen (Co-founder, Tax Justice Network International), Mr. Bob Hamilton (Commissioner, Canada Revenue Agency), Prof. Nora Lustig (Professor of Latin American Economics and Director of the Commitment to Equity Institute, Tulane University), and Dr. Ekniti Nitithanprapas (Director General, Excise Department, Revenue Department, Thailand). Apologies were noted from Ms. Mary Baine (Deputy Executive Secretary, African Tax Administration Forum), Sir Paul Collier (Professor of Economics and Public Policy, Blavatnik School of Government and Director of the International Growth Centre, Oxford University), and Mr. Ville Skinnari (Minister for Development Cooperation and Foreign Trade, Finland).

<sup>2</sup> Including with African Tax Administration Forum (ATAF) and the World Bank Group.



particularly other international and regional organisations, and operations should be linked to in-country financing and planning processes such as Integrated National Financing Frameworks.

We encouraged the OECD and UNDP teams to work together, to further unify operations, budget and management and deliver the ambitious work plan in an efficient and effective manner. We strongly believe that TIWB can support developing countries in mobilising domestic resources to achieve the Sustainable Development Goals.

Co-Chairs

Mr. Mathias Cormann (*Secretary-General, OECD*)

Mr. Achim Steiner (*Administrator, UNDP*)