

Non-Technical Skills for a TIWB Expert

An effective TIWB programme requires more than finding the Expert with appropriate knowledge, experience and skills in tax audit matters. Experts must also be aware of and sensitive to the different cultural and social context (including language) in which they will be working. Getting these elements right will be at least as important as technical skills to ensuring effective knowledge sharing on audit matters.

The hierarchy in a Host Administration may be different from what an Expert has previously encountered. The ways colleagues approach each other may be unfamiliar. The way discussions take place, the ways ideas and suggestions are brought forward – these too, may differ from what the Expert is used to. If Experts are not able to recognise, and adapt their behaviour to such differences, there is a risk of misunderstandings that could negatively influence the parties' ability to achieve the Programme objectives. Therefore it is essential that the Expert be culturally aware and flexible enough to understand and adjust to the practices and customs that are considered appropriate in the Host Administration. The Expert should be open to perceiving the differences in culture and able to use a range of techniques to adapt to the situation accordingly.

Non-technical considerations that may need to be considered include:

- Language skills which are sufficient to communicate (oral/written) effectively, including on technical tax issues, in (one of) the official language(s) of the host country or jurisdiction
- The unique work processes and environment (cultural, social and political) of the Host Administration in general and of the particular division in which the Expert works
- The role and the position of the Expert with regard to the management structure in which the Expert is working in the Host Administration
- The need to take time initially to observe current practices, habits and customs in the Host Administration and in the host country/jurisdiction society, and to consider how and why those practices exist
- Adoption of a team-based approach to ensure expertise is shared among the greatest number of officials
- The need to be sensitive to codes of conduct and internal staff management policies
- Developing trust-based relationships with colleagues and management

Some of these elements could be addressed in the TIWB programme Terms of Reference. For example, in terms of language skills, where the Host Administration and the Expert do not share the same native language, the common working language should be agreed upon in advance and the Expert should be proficient in reading and writing in this language.