



**Statement by Mary Beth Goodman, OECD Deputy Secretary-General, at the
Third Session of the Preparatory Committee side event,
“Tax Inspectors Without Borders: From AAAA to FfD4 - Strengthening Tax
Cooperation for the 2030 Agenda”**

Wednesday 12 February 2025
15:00 – 16:30 EST

Your Excellencies, delegates, dear colleagues, good afternoon and welcome!

Thank you for joining us at this side event. It is a pleasure being with you today to discuss the impact and the successes of Tax Inspectors Without Borders, one of the flagship initiatives of the OECD and the UNDP to support domestic resource mobilisation efforts in developing countries.

I am very pleased to be joined today by UNDP Assistant Secretary-General Marcos Neto, as well as by representatives from countries and organisations that have been involved in the work of this initiative over the past decade. In particular, I would like to welcome Ms Mary Baine, Deputy Executive Secretary of the African Tax Administration Forum, which is TIWB’s strategic partner in Africa.

Going back to 2015, the Addis Ababa Action Agenda recognised the need for technical assistance in international taxation.

Based on this, the OECD and the UNDP decided to combine their forces – matching the OECD’s recognised technical expertise in international tax with UNDP’s strong country presence and experience in public finance. The result was “Tax Inspectors Without Borders” as the first joint initiative between the two organisations.

Tax Inspectors Without Borders was launched to strengthen tax audit capability in developing countries, support countries’ efforts to effectively collect their fair share of tax and contribute to domestic resource mobilisation.

Through TIWB, selected experts from partner tax administrations work alongside the local audit teams in actual cases, enhancing the quality and consistency of the audits, and ultimately bringing more revenue and greater tax certainty, improving the culture of taxpayer compliance.

The results of TIWB have been enormous. There have been more than 150 TIWB programmes across 70 jurisdictions since the inception of the initiative. They have helped developing countries raise over USD 2.3 billion in additional tax revenue, and over USD 6.05 billion in tax assessments. These figures belong to the period up to 2023.



We expect even more gains as we release the latest figures in the next few weeks. And these are just the direct gains from the programme – the spillover effects in terms of increased technical expertise and flow-on impacts from future auditing cases are likely to be considerably greater.

Most of the demand for TIWB programmes comes from Africa, where we work in partnership with the African Tax Administration Forum, combining our strengths and synergies to support African countries. Thanks to ATAF's leadership, African tax administrations have raised over USD 1.82 billion in taxes, and assessed taxes for over USD 4.33 billion. I would like to thank ATAF for their partnership on the continent and we look forward to our ongoing collaboration to continue generating strong results for African countries.

TIWB has been very successful. It enables host countries to be firmly in control of the technical assistance they receive. Our programmes are demand-driven and tailor-made for the needs of each administration – countries identify their priority areas for assistance, design the scope of each programme and select the experts that will work with them. The TIWB Secretariat, which is run jointly by the OECD and the UNDP, facilitates this 'matchmaking' between tax administrations.

The world in 2025 is not the same as in 2015, and TIWB has adapted to the new challenges. In the beginning, the initiative was designed to support countries in auditing large multinational enterprises and understanding their base erosion and profit shifting (BEPS) risks. While transfer pricing continues to be our largest area of support, the success of these programmes led to requests for more specialised assistance in specific industry sectors, such as the extractives, telecommunications and hospitality industries, as well as support in other international tax areas.

Today, TIWB has expanded and supports developing countries not only with transfer pricing, but also with other critical issues, including effective use of automatically exchanged financial account information, practical implementation of Country by-Country Reporting and of the Global Minimum Tax Rules, and criminal tax investigations, which is a key contributor to reducing illicit financial flows.

TIWB's success – and its future – relies heavily on strong collaboration among donors, experts, partner administrations, host countries and regional organisations. As we approach FfD4 in Seville and TIWB's 10th anniversary, we expect requests for support to continue growing. We look forward to the future with ambition and determination, as we seek to accomplish our shared mandate of delivering the 2030 Agenda.

I look forward to a fruitful discussion today, and to more joint work in the years to come.

Thank you very much.