

TIWB Stakeholders Workshop Statement of Outcomes

1-2 June 2023

Stakeholders from nearly 50 jurisdictions, international and regional organisations met in-person and virtually for a TIWB Stakeholders Workshop from 1 to 2 June 2023. The meetings were hosted jointly by the Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP).

Launched in 2015, Tax Inspectors Without Borders (TIWB) is a joint initiative of the OECD and UNDP. It is a unique approach to capacity-building that deploys experts to developing country tax administrations to provide practical, hands-on assistance on current audit cases and related international tax issues.

Since its inception, TIWB and TIWB-style audit assistance, including anonymised casework conducted during joint workshops with the African Tax Administration Forum (ATAF), the OECD, and the World Bank Group (WBG), have run in 59 jurisdictions and have helped developing countries raise more than **USD 2 billion** in additional tax revenues, and nearly **USD 5 billion** in tax assessments.

The initiative continues to grow, expanding to a wider range of areas of capacity building for international tax, including digital transformation of tax administration, tax and the environment, auditing VAT on digital trade, effective and appropriate use of country-by-country reporting and the practical implementation of the global minimum corporate tax rules.

Over the two days, stakeholders discussed best practices in delivering TIWB programmes, impact to date and expansion to new tax areas, support of UNDP country offices and the challenges of the brain drain from tax administrations.

Participants also highlighted the importance of reinforcing transparency and combatting aggressive tax planning by multinational enterprises. They emphasized that the role of multilateralism is vital for international co-operation, strengthening capacities, setting common standards and undertaking dialogue so that countries can be stronger in implementing fairer tax systems.

Key outcomes emerging from the meeting's discussions and next steps:

- Developing countries are benefiting from TIWB programmes and it will be critical to ensure continued support on current assistance areas, such as international tax audit, criminal tax investigations, effective use of automatic exchange of information (AEOI), and digitalisation of tax administrations.
- Revenue impact is important, but so are capacity objectives.



- The initiative should expand assistance to new tax areas, including the implementation of Global Corporate Minimum Tax Rules where there is clear demand.
- Plan to deliver TIWB programme deployments on-site, as well as virtually, to increase the efficiency and effectiveness of programme delivery.
- To address the growing demand for TIWB programmes, a new UNDP roster of experts will be established by the end of 2023.
- Continue to explore the root causes and solutions for addressing and managing the brain drain.
- Foster regional co-operation and international partnerships through TIWB programmes.
- Ensure TIWB is effectively co-ordinated with a growing range of projects and programmes offered by other organisations.
- Increase South-South co-operation in line with the Addis Ababa Action Agenda goal to strengthen South-South partnerships.