

TIWB Stakeholders Workshop

STATEMENT OF OUTCOMES

29 – 30 April 2024

Over 150 Delegates from 35 jurisdictions, regional and international organisations and donor agencies convened in Paris on 29 – 30 April 2024 for the 2024 Tax Inspectors Without Borders (TIWB) Stakeholders Workshop. The event was hosted jointly by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), which co-lead the TIWB initiative.

The event started with the launch of the TIWB Annual Report 2024 by OECD Secretary-General Mathias Cormann and UNDP Administrator Achim Steiner. The Annual Report showcased TIWB's notable impact, with countries worldwide collecting over 2.3 billion US dollars in taxes and assessing taxes for over 6 billion thanks to TIWB assistance since the inception of the initiative. Notably, African countries led in revenue impact, a testament to the successful partnership between TIWB and the African Tax Administration Forum (ATAF), with significant results observed globally, including nearly 900 million in assessed taxes in Latin America and the Caribbean, and around 300 million in collected taxes in the Asia-Pacific region. The impact of TIWB goes beyond increased revenues. OECD Secretary-General Cormann reflected on TIWB's successes and said that: *“Looking ahead, we will continue to build on our success, including by supporting the effective implementation of the Two-Pillar Solution for a fairer distribution of profits and taxing rights”*.

During the workshop, participants discussed TIWB opportunities in the evolving international tax landscape, as well as challenges and successes to TIWB operations in the context of multilateral co-operation. Participants underscored TIWB's crucial role in supporting countries for mobilising domestic resources that are needed for sustainable development.

Participants from various regions noted how TIWB programmes have supported reforms in tax administrations, particularly in areas like transfer pricing and criminal tax investigations. These efforts have not only bolstered technical skills among tax officials, but also led to substantial revenue gains through improved audit and investigation mechanisms. TIWB's hands-on, collaborative approach resulted in improved mutual learning and increased co-operation among countries, exemplifying TIWB's role in advancing international tax policies and supporting developing jurisdictions in strengthening their fiscal capabilities.

Stakeholders emphasized the importance of in-person interactions to foster trust and promote sustainable capacity building. Delegations also reported strengthened long-term tax administration capacities and revenue, as well as regional interest sparked by their respective TIWB engagements.

Throughout the sessions, participants concluded that TIWB programmes are an effective and successful means to reinforce international co-operation on tax, reinforce and build capacity, and mobilise domestic resources.



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

- Several countries are exploring requests for additional TIWB technical assistance, such as on the implementation of the global minimum tax, reflecting internal reforms and priorities.
- High-level government support is crucial to ensure programme success, particularly by providing support for effective audits.
- Mutual learning and international collaboration allow Host Administrations to gain insights from different regional and regulatory environments.
- Strong commitment to South-South assistance is key to supporting jurisdictions in strengthening tax administration capabilities and promoting a more equitable and sustainable tax system.
- Staff retention remains an essential challenge to sustained capacity and can be addressed through establishing expertise pools and professional growth incentives.