

## TIWB Programme N° F2016-0004

Host Administration:  
**Tax Administration Jamaica (TAJ)**

Expert Source:  
**Former Tax Official from Her Majesty's Revenue and Customs (HMRC)**

Programme Dates:  
**April 2016 – September 2018**

Jamaica indicated its interest for TIWB tax audit assistance in transfer pricing (TP) and international taxation issues, particularly on advanced pricing agreements (APAs) in March 2016. A TIWB Expert assisted TAJ in increasing its officials' capacities for auditing multinational enterprises in the tourism sector by conducting four onsite missions between April 2016 and September 2018. No requests for APAs were received during this programme, but it was agreed upon that once TAJ received APAs requests, new TIWB assistance could be provided.

### *Impact of the practical audit assistance programme*

This APA programme helped Jamaica achieve the following results:

- **Human Resource Development - Skill and Knowledge Transfer:** Under this programme, the TIWB expert provided advice on organisational procedures and recommendations for conducting APAs. TAJ held two seminars on APAs to sensitise taxpayers to international best practices.
- **Institutional Development – Legislative changes, tools, process and procedures:** Together with the TIWB Expert, the TAJ developed an internal APA note. The APA programme was formally launched in Jamaica following the release of TAJ's Practice Note dated June 2018.
- **Lessons Learned:** The TIWB expert identified a number of prerequisites to ensure relevant TIWB-style assistance: It is crucial for tax administrations to have well-established TP capacities before introducing APAs. Leadership and tax auditors' confidence helps them take ownership of the audits during and in-between TIWB missions onsite. Engaging with senior management helps ensure all stakeholders are on-board, to manage expectations and clarify programme objectives.