TAX INSPECTORS WITHOUT BORDERS



TIWB in the New Year

26 March 2018

We are excited to launch the Tax Inspectors Without Borders (TIWB) new e-newsletter which will keep practitioners and policymakers up to speed on our activities and achievements, as well as offer lively insights by stakeholders into key issues and developments in the international tax field.

TIWB is a joint OECD-UNDP initiative and is at the forefront of efforts to build tax audit capacities in developing countries.

Last year saw important progress towards creating a fairer international tax system.

- More countries are collaborating to close tax loopholes, improve transparency, and ensure that multinational enterprises pay tax where they operate.
- 149 countries and jurisdictions are committed to the <u>Global Forum</u>'s standards, transparency and exchange of information
- Implementation continues on measures to reduce tax avoidance by multinational enterprises under the G20/OECD <u>Base Erosion and Profit Shifting</u> project in 113 countries and jurisdictions.

This progress is bearing fruit, with billions in additional dollars of tax revenue resulting from voluntary compliance mechanisms and off-shore investigations. This additional revenue can help countries to mobilise more resources domestically in support of the United Nation's Sustainable Development Goals - resources that are very much needed.

While there is considerable positive momentum, last year's Panama Papers revelations also remind us that much more can be done to tackle tax avoidance and evasion. Work on the international tax agenda has become more inclusive in recent years and has demonstrated the power of multilateral co-operation to deliver global solutions to global problems. Continued political leadership and advocacy will be vital. In parallel, countries also need the knowledge, tools and capabilities to effectively engage on international tax issues. In many developing countries, these technical skills are lacking. This is where TIWB comes in.

2017 was a particularly successful year for TIWB. An impressive 32 active or completed programmes in over 25 jurisdictions worldwide and TIWB tax audit assistance resulting in over USD 328 million in revenue returned so far. Feedback from revenue administrations around the world shows us just how much our work is needed and appreciated, and how it is helping to build much-needed tax audit capacities in some of the world's poorest countries and jurisdictions. As countries embark on implementing the Base Erosion and Profit Shifting measures, demand for TIWB support continues to climb and we are on track to deliver our target of 100 deployments by early 2020.

Other 2017 highlights include the organisation of a successful stakeholder workshop in Paris in November, which convened tax audit experts, donors, host, and partner administrations, and discussed successes and challenges in delivering TIWB assistance. We welcomed the





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central role played by Bob Hamilton, Canada Revenue Agency Commissioner and TIWB Governing Board member, at this important event and thank him for his commitment to supporting TIWB. TIWB has also successfully established a roster of tax audit experts to expand the pool of talent and expertise we can draw on for deployment.

We have implemented two new South-South deployments (between Nigeria and Liberia, and a South African expert delivering assistance to Uganda) and plan to further expand this approach based on encouraging feedback from our inaugural South-South programme between Kenya and Botswana. We have strengthened our ability to deliver on scaled-up work with new staff members joining our teams in Paris and New York.

Lastly, we would like to thank our donors for their generous financial support to TIWB, as well as all those tax administrations – from both North and South – that have supported TIWB programmes by sending their own experts into the field.

We send our heartfelt thanks to the TIWB teams at the OECD Secretariat and at UNDP for their hard work to make TIWB such a success and we look forward to continued successes in 2018 – and beyond.

We thank you for your interest and support in TIWB.

Ángel Gurría and Achim SteinerCo-Chairs of the TIWB Governing Board



