

Will your administration assume legal liability for any act or omission of the expert during the course of their work for your administration?

This includes error or negligence but also extends to include fraud or other wrongdoing by the expert.

For example, your domestic legislation may include provisions to protect tax officials (or all public officials) from liability in such circumstances. Under the current law, would this protection extend to TIWB experts, regardless of whether they are engaged by your tax administration as an employee, a consultant or otherwise?

Alternatively, will your tax administration agree to indemnify the expert (or the supplying administration if necessary) in such circumstances, for example by including a provision to this effect in the Deployment Agreement.

YES

If yes, please consider how legal liability in these circumstances will be addressed by your administration.

For example, it may mean that a clause on liability for acts or omissions of the expert is included when drafting the TIWB Terms of Reference agreement.

NO

If no, it may not be possible for your administration to participate in a TIWB deployment at this stage. However, please contact the TIWB Secretariat to discuss further: secretariat@tiwb.org

Will your administration assume responsibility for the safety of the expert during the course of their duties under the deployment agreement?

For example, your legislation may include provisions relating to occupational health, safety and welfare, or workplace safety which protect tax officials. Would this protection extend to TIWB experts, regardless of whether they are engaged as an employee, a consultant or otherwise.

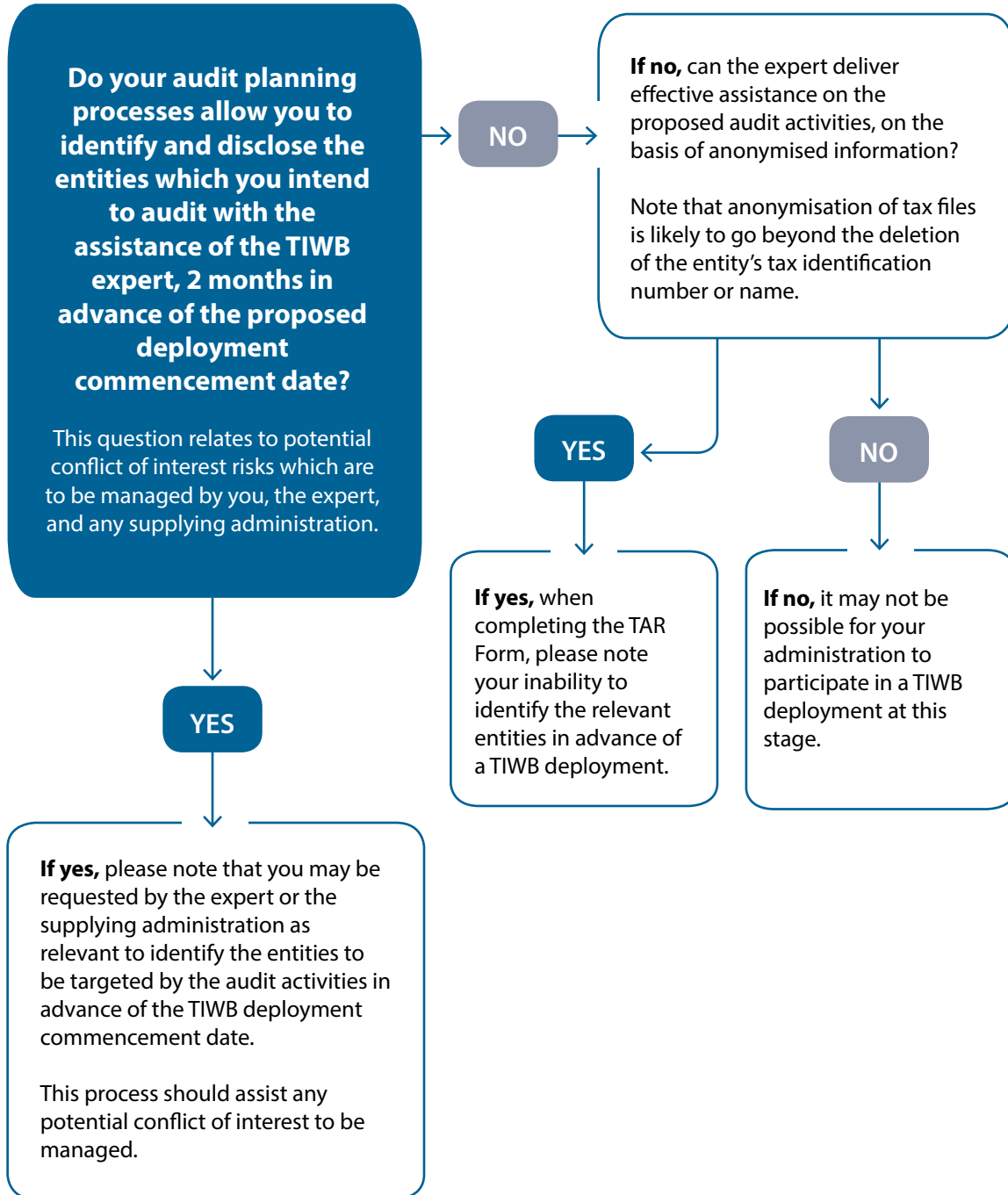
Alternatively, would your tax administration agree to indemnify the expert in such cases by including such a provision in the Deployment Agreement.

NO

If no, it may not be possible for your administration to participate in a TIWB deployment at this stage. However, please contact the TIWB Secretariat to discuss further: secretariat@tiwb.org

YES

If yes, please ensure that liability for workplace safety is addressed when concluding the TIWB deployment agreement with when completing the the TIWB Assistance Request Form, please ensure that details of the protections.



Do the proposed audit activities to be undertaken with expert assistance include joint audit activities or bilateral or multilateral discussions or negotiations with other country(ies)?

This question relates to the management of potential conflict of interest risks which are to be managed by you, the expert, and any supplying administration.

NO

If no, please continue to the questions on the next page.

YES

If yes, please identify those countries in the TAR Form.