For Host Administrations

**PRELIMINARY QUESTION 1**

In your country, are foreign nationals permitted to work in the public service, in particular, the tax administration?

- **YES**
  - If **yes**, are there any pre-conditions which must be fulfilled before a foreign national can work in your country?
    - For example, in some cases, a foreign national may be permitted to work in the tax administration only if:
      - they are engaged as a consultant, not an employee; or
      - there is no national available for the role with the required skills or experience.

- **NO**
  - If **no**, can a TIWB expert, a foreign national, work in the tax administration of your country pursuant to a technical cooperation agreement with another country?

If **yes**, please provide information about these pre-conditions.

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

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
Are there any restrictions on the type of work which a foreign national can carry out within your tax administration?

For example, there may be restrictions on their participation in taxpayer interviews, or visits to taxpayer’s business premises.

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

If yes, can a foreign national make a valuable contribution to audit activities in the area of assistance you require while working within those restrictions?

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

If yes, please provide full details of these restrictions on the TIWB expert’s activities when completing the TIWB Request Form.
Are there any legal requirements which must be met before a foreign national may work in the tax administration of your country?

For example, visas or work permits.

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

If yes, is your tax administration able to assist a TIWB expert, a foreign national, to fulfil these requirements (for example, to provide the necessary documentation or assistance to obtain an appropriate visa)?

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

If yes, please provide details of the legal requirements as well as any conditions (e.g. a work permit required for stays longer than 2 weeks) when completing the TIWB Assistance Request Form.)
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.

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.

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.

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

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
PRELIMINARY QUESTION 6

Do your audit planning processes allow you to identify and disclose the entities which you intend to audit with the assistance of the TIWB expert, 2 months in advance of the proposed deployment commencement date?

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

If yes,

If no, can the expert deliver effective assistance on the proposed audit activities, on the basis of anonymised information?

Note that anonymisation of tax files is likely to go beyond the deletion of the entity's tax identification number or name.

If no,

If yes,

If yes, when completing the TAR Form, please note your inability to identify the relevant entities in advance of a TIWB deployment.

This process should assist any potential conflict of interest to be managed.

If no,

If no, it may not be possible for your administration to participate in a TIWB deployment at this stage.
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.

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

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