

TAX INSPECTORS WITHOUT BORDERS

Criminal tax investigation programmes

Strengthening developing jurisdictions' capacity to fight tax crime is a core area of assistance provided under the [Tax Inspectors Without Borders \(TIWB\) initiative](#). Launched in 2015, TIWB is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) designed to support developing countries in their capacity building efforts for augmenting domestic resources and implementing a fairer tax system. It is a unique approach to capacity building that embeds international experts in a host administration to provide practical, hands-on assistance to developing countries.

Interested host administrations can request TIWB assistance by completing an online [Assistance Request Form on the TIWB Portal](#).

Stemming illicit financial flows

TIWB criminal tax investigation programmes are dedicated to supporting criminal tax authorities' capacity to combat increasingly complex and innovative forms of financial crime. Globalisation of the financial system allows criminals to exploit technology to move illicit financial flows (IFFs) covertly across borders with great speed. IFFs stemming from tax evasion, corruption, money laundering, and other financial crimes have serious implications for all countries, developed and developing alike, as lost revenue could have otherwise been invested in sustainable development. Combatting these closely related crimes requires

DAMAGING EFFECTS OF IFFs

Jeopardize strategic, political, and economic interests of countries

Erode the social contract

Undermine the rule of law and trust in government

Create an uneven playing field for compliant taxpayers

Impede effective domestic resource mobilisation

How does it work?

TIWB-CI programmes focus on a 'learning by doing' approach and aim to strengthen the capacity of tax and other financial crimes authorities to fight tax crime with the help of an international expert, either from a partner administration or the UNDP Roster of Tax Experts. Programmes center on the transfer of investigative skills through **real-time support on the investigation of complex tax crime cases and capacity building issues that are intrinsically related to effective case resolution**. Jointly with the casework support, the experts may guide the host administration in identifying gaps within existing frameworks and offer support to address priority needs. This may include, for instance, support in developing investigation manuals or developing case-selection and management tools.

A TIWB-CI programme generally involves periodic on-site assistance, composed of several in-country missions up to **24 months**, supplemented by remote assistance in between onsite visits. TIWB-CI programmes are actively underway and having a real impact in developing jurisdictions across the globe.

Three-phase implementation process

PHASE I - Self-assessment

Each TIWB-CI programme begins with the host administration completing a scoping survey based on the [OECD's Ten Global Principles for Fighting Tax Crime](#). Tax and other financial crime authorities then participate in a cross-agency workshop where they conduct a more in-depth self-assessment using the [OECD's Tax Crime Investigation Maturity Model](#). A TIWB-CI Expert is assigned to support the jurisdiction with this assessment and the development of an Action Plan Report which identifies gaps in the frameworks and makes recommendations on how to address these.

PHASE II - Casework and associated capacity building

Under Phase II, the TIWB-CI expert work with investigators from the host administration to provide real-time support on a set of ongoing tax crime cases selected by the host administration. Simultaneously, the expert may also provide bespoke support to address systemic gaps identified during Phase I.

Note: TIWB operates on the principle of no substitution, where TIWB experts do not substitute local investigators in the course of the work. TIWB experts' role is that of coaching local investigators.

PHASE III - Impact measurement

Objective short and medium-term indicators are used to measure the impact of TIWB-CI programmes. The OECD's Tax Crime Investigation Maturity Model is used to measure the long-term impact.

Interested in providing expertise for TIWB-CI programmes?

Partner Administrations

Member countries of the OECD's Task Force on Tax Crimes and Other Crimes (TFTC) and other jurisdictions can support TIWB-CI country programmes by partnering with a host administration and/or deploying their experts to support targeted activities on a more *ad hoc* basis.

Jurisdictions interested in supporting TIWB-CI programmes are encouraged to contact the Secretariat at secretariat@tiwb.org.

Experts

Experts specialised in the prevention and enforcement of tax and other financial crimes may be deployed to a country as independent consultants, among others, through the UNDP-managed Roster of Experts.

Experienced tax crime experts should write to the TIWB Secretariat at secretariat@tiwb.org to learn more about how they can support the initiative.

Confidentiality

TIWB-CI experts, in particular those providing casework support, are often directly involved in activities which require them to have access to confidential information relating to individual taxpayers. Experts are required to sign confidentiality agreements with the host administration and are bound by non-disclosure provisions in place in the respective country, including those related to criminal procedures. Prior to programme implementation, experts must sign a **confidentiality agreement** to protect confidential information as well as a **declaration of no conflict of interest**.

Funding

The TIWB Secretariat secures funding for all or part of the TIWB-CI programme costs with the support of its network of partner administrations and/or donors. Programme funding can be further complemented by the OECD and UNDP. On the basis of impact from an initial round of programme implementation, subsequent programme cost-sharing should be considered.

For more information and to stay up to date on all of Tax Inspectors Without Borders' programmes:



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