Digitalisation of tax administration programmes are **one of the types of assistance provided under the Tax Inspectors Without Borders (TIWB) initiative**. Launched in 2015, at the third Financing for Development Conference in Addis Ababa, 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. Originally, TIWB experts worked with host administration officials to provide practical, hands-on assistance through a “learning by doing” approach on actual tax audits. While this approach continues, other variations are also being included in the initiative; the common principle for all programmes is bilateral assistance that complements other forms of capacity building.

**Interested host administrations can request TIWB assistance by completing an online Assistance Request Form on the TIWB Portal.**

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**TIWB for digitalisation of tax administration**

TIWB digitalisation of tax administration (TIWB-DTA) programmes seek to support national tax administrations through confidential advice on high-level decision-making on strategic topics related to digitalisation. TIWB-DTA programmes are designed to utilise the key elements of the TIWB approach to provide direct engagement between senior decision makers, combined as appropriate with the hands-on approach where experts work side-by-side with the officials in the host administration.

The TIWB-DTA programmes are structured through one of the following variations:

- An expert from the TIWB Roster or a partner administration **assists the host administration with performing a self-assessment of its digital maturity level, based on the Digital Transformation Maturity Model (DTMM) from the OECD’s Forum on Tax Administration.** The assessment results can be used as a foundation for further digitalisation work, including possible subsequent assistance projects.

- An expert from the TIWB Roster or a partner administration **assists the host administration with developing or revising its digitalisation strategy**, using insight gained from a maturity assessment based on the DTMM or another tool.

- One or more experts from a partner administration **assist the host administration in a particular digitalisation area where high-level strategic advice would be helpful.** Potential areas include strategic decisions related to particular technology solutions, such as electronic invoicing or digital identity, strategic use of analytics, change management challenges, project management challenges, moving from traditional to agile development methodology, and mastering the transition from strategy to implementation.
How does it work?

After receiving an Assistance Request from a host administration, the TIWB Secretariat then sources an appropriately qualified expert from its network of partner administrations or the TIWB Roster of Experts.

TIWB experts are not a substitute for local staff, nor deployed to carry out TIWB-DTA work where no Host Administration personnel are involved. TIWB expert involvement is limited to advice and guidance; all decisions are a matter for the host administration. In particular, TIWB experts should not be involved in negotiations with suppliers, budget discussions or sign-off procedures.

TIWB-DTA programmes generally involve periodic on-site assistance, composed of several one or two-week missions over a span of **18 to 24 months**, providing additional remote assistance when required.

Each TIWB-DTA pilot programme is subject to bespoke terms of engagement set bilaterally to accommodate the specific circumstances of the parties involved.

Roster Experts taking on TIWB-DTA assignments are expected to have:

- Experience in facilitating assessment processes in the public sector, preferably including processes for assessing tax administrations’ digital maturity
- Experience with developing or revising tax administration strategies for digitalisation and/or digital transformation
- Experience in providing training to tax officials
- Experience in capacity building work
- Experience in drafting papers related to strategic issues in tax administration
- Ability to use online tools with ease, such as online survey tools
- Fluency in the use of administrative software like Microsoft Word, Excel, and PowerPoint
- Fluency in English, French and/or Spanish. Fluency in this context implies being able to take on assignments in the specified language

Confidentiality

Host administrations will be expected to provide access to information about systems and aggregate data as appropriate, in order to enable the analysis and assessment work and allow for the provision of assistance. While this may not always require the disclosure of information about the affairs of any individual taxpayer or disclosure of the details of negotiations with private sector providers, there may still be international or domestic limitations where specific information is, or is likely, to be shared. Depending on such limitations and on what assistance is offered, confidentiality issues may arise; these will have to be addressed upfront by signing the necessary confidentiality agreements.

Funding

The TIWB Secretariat secures funding for all or part of the TIWB-DTA 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.