

# 2022



# Tax Inspectors Without Borders

ANNUAL REPORT

A joint OECD/UNDP initiative



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Please cite this publication as:

OECD/UNDP (2022), Tax Inspectors Without Borders - Annual Report 2022, OECD, Paris,  
<http://www.tiwb.org/resources/reports-case-studies/tax-inspectors-without-borders-annual-report-2022.htm>

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# Executive Summary

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Launched in 2015 at the Third International Conference on Financing for Development in Addis Ababa, Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organisation for Economic Co-Operation and Development (OECD) and the United Nations Development Programme (UNDP). It is a unique approach to capacity-building that deploys experts to developing country tax administrations to provide practical, hands-on assistance on current audit cases and related international tax issues.

This report looks back at TIWB's achievements and activities from July 2021 to June 2022, a period when the global economy started to recover from the impacts of the COVID-19 pandemic but when increases in the price of energy and food caused new hardship for low-income people and raising serious food security risks in the world's poorest economies. Domestic Resource Mobilisation (DRM) is the most important source of financing for a sustained recovery from the pandemic, for meeting new challenges and for achieving the Sustainable Development Goals (SDGs). Moreover, domestic resources are the best way to support long-term economic growth and poverty reduction. Prior to the pandemic some developing countries were making steady progress although low-income countries typically collected only 15% of Gross Domestic Product (GDP) on average, and tax revenues fell away sharply in 2020. This means less money for education and health-care, and fewer resources for investment in essential infrastructure, such as energy and transport.

The TIWB initiative addresses one of the principal constraints on developing countries as they seek to raise tax revenues: lack of capacity. Since 2012, TIWB and TIWB-style audit assistance, including anonymised casework conducted during joint workshops with the African Tax Administration Forum (ATAF), the OECD, and the World Bank Group (WBG) has led to impressive results. Participating countries have seen increased tax revenues and tax assessments. A total of USD 1.7 billion in additional tax collected and USD 3.9 billion in additional tax assessed are attributed to TIWB programmes across Africa, Asia and the Pacific, Eastern Europe, and Latin America and the Caribbean (LAC).

With its 100<sup>th</sup> programme started in January 2022, TIWB continues to flourish. As of 30 June 2022, TIWB programmes spanned 54 jurisdictions, with 56 completed and 50 current programmes, including 21 South-South programmes.

Following the success of its audit programmes, the TIWB model has been expanded to cover criminal tax investigations, a crucial element in the global fight against illicit financial flows (IFFs). During the reporting period, TIWB Criminal Tax Investigation (TIWB-CI) programmes moved out of the pilot phase, and are now ongoing in eight jurisdictions.

TIWB has also set up pilot programmes on the effective use of Automatic Exchange of Financial Account Information (AEOI) that complement the work of the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum). A pilot programme was launched in September 2021 with the goal of building capacity in the use of the data received under the Common Reporting Standard (CRS). A Digitalisation of Tax Administrations (TIWB-DTA) pilot programme was also launched during the reporting period. These will be guided by high-level, strategic advice from TIWB experts to senior tax administration officials.

An important new area for TIWB assistance opened up in October 2021, when the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (the Inclusive Framework, or IF) agreed on a [Two-Pillar Solution](#) to address the tax challenges arising from the digitalisation of the economy. These new rules will not only allow jurisdictions to tax the largest and most profitable Multinational Enterprises (MNEs) operating in their market but will also require all countries to re-examine their tax incentives.

Going forward, TIWB will continue to explore opportunities to support developing countries apply their tax laws and increase their revenues from taxation of the digital economy, including through the implementation of the Two-Pillar Solution.

# Acronyms

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<b>ADB</b>	Asian Development Bank	<b>FIRS</b>	Federal Inland Revenue Services of Nigeria
<b>AEAT</b>	<i>Agencia Estatal de Administración Tributaria</i>	<b>FTA</b>	Forum on Tax Administration
<b>AEOI</b>	Automatic Exchange of Financial Account Information	<b>Global Forum</b>	Global Forum on Transparency and Exchange of Information for Tax Purposes
<b>APAs</b>	Advance Pricing Agreements	<b>GDP</b>	Gross Domestic Product
<b>ARF</b>	Assistance Request Form	<b>GIZ</b>	<i>Deutsche Gesellschaft für Internationale Zusammenarbeit</i>
<b>ATAF</b>	African Tax Administration Forum	<b>GPN</b>	UNDP Global Policy Network
<b>BEPS</b>	Base Erosion and Profit Shifting	<b>GRA</b>	Ghana Revenue Authority
<b>BURS</b>	Botswana Unified Revenue Service	<b>HMRC</b>	Her Majesty's Revenue and Customs
<b>CO</b>	UNDP Country Office	<b>IFFs</b>	Illicit Financial Flows
<b>CIAT</b>	<i>Centro Interamericano de Administraciones Tributarias</i>	<b>IF</b>	OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting or Inclusive Framework
<b>CREDAF</b>	<i>Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales</i>	<b>IGF</b>	Intergovernmental Forum on Mining, Minerals, Metals, and Sustainable Development
<b>CRS</b>	Common Reporting Standard	<b>IMF</b>	International Monetary Fund
<b>DAC</b>	Development Assistance Committee	<b>IRBM</b>	Inland Revenue Board of Malaysia
<b>DGI</b>	Directorate General for Taxation	<b>KRA</b>	Kenya Revenue Authority
<b>DGII</b>	<i>Dirección General de Impuestos Internos</i>	<b>KSP<sub>TA</sub></b>	Knowledge Sharing Platform for Tax Administrations
<b>DIAN</b>	<i>Dirección de Impuestos y Aduanas Nacionales</i>	<b>LAC</b>	Latin America and the Caribbean
<b>DRC</b>	Department of Revenue and Customs of Bhutan	<b>MAP</b>	Mutual Agreement Procedure
<b>DRM</b>	Domestic Resource Mobilisation	<b>MIRA</b>	Maldives Inland Revenue Authority
<b>ECOWAS</b>	Economic Community of West African States	<b>MNEs</b>	Multinational Enterprises
<b>EOI</b>	Exchange of Information	<b>MoF</b>	Ministry of Finance
<b>ETA</b>	Egyptian Tax Authority		

<b>MTA</b>	Mongolian Tax Administration	<b>TFTC</b>	Task Force on Tax Crimes and Other Crimes
<b>NTCA</b>	Netherlands Tax and Customs Administration	<b>TIWB</b>	Tax Inspectors Without Borders
<b>OECD</b>	Organisation for Economic Co-operation and Development	<b>TIWB-AEOI</b>	TIWB Effective Use of AEOI
<b>OTA</b>	US Office of Technical Assistance	<b>TIWB-CI</b>	TIWB Criminal Tax Investigation
<b>PFF</b>	Federal Fiscal Prosecutor's Office of Mexico	<b>TIWB-DTA</b>	TIWB Digitalisation of Tax Administrations
<b>PITAA</b>	Pacific Islands Tax Administrators Association	<b>TP</b>	Transfer Pricing
<b>SAT</b>	<i>Servicio de Administración Tributaria</i>	<b>UN</b>	United Nations
<b>SAR</b>	<i>Servicio de Administración de Rentas</i>	<b>UNDP</b>	United Nations Development Programme
<b>SARS</b>	South African Revenue Service	<b>VAT</b>	Value Added Tax
<b>SDGs</b>	Sustainable Development Goals	<b>WATAF</b>	West African Tax Administration Forum
<b>SII</b>	<i>Servicio de Impuestos Internos</i>	<b>WBG</b>	World Bank Group
<b>SRC</b>	State Revenue Commission	<b>WTO</b>	World Trade Organisation
<b>STA</b>	Swedish Tax Agency	<b>ZRA</b>	Zambia Revenue Authority

# Glossary

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**Host Administration** – The department or institution in a developing country or jurisdiction requesting TIWB assistance and hosting the TIWB expert

**Partner Administration** – The department or institution in a country or jurisdiction providing a tax expert to a TIWB programme.

**Roster Experts** – Accredited tax experts, including both serving and former officials of national tax administrations, pre-qualified and listed by UNDP as available to implement TIWB programmes.

**TIWB Programme Scorecard** – The TIWB programme scorecard, aggregating 21 programme success indicators, used to provide an assessment of programme impact.

**South-South Co-operation** – Refers to the technical co-operation among developing countries with low- and middle-income status, mainly in Africa, Asia and the Pacific, Latin America and the Caribbean.





# TIWB in Context

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Tax Inspectors Without Borders (TIWB), a joint initiative of the OECD and UNDP, supports developing countries in building tax audit capacity through a practical, “learning by doing” approach, where experienced tax auditors work on real tax audit cases and international tax issues alongside local tax officials. This introductory chapter explains how TIWB can support sustainable development in a challenging global economic context; how TIWB can support recent changes to the international tax rules; how TIWB complements the broader efforts of the international community to strengthen co-operation on tax matters and contributes to the domestic resource mobilisation efforts of developing countries.

## **Sustainable development and recovery through taxation**

Governments around the world depend on taxation as a key financing source for achieving their Sustainable Development Goals (SDGs). In addition to generating revenues, tax policies have the potential to incentivise desired behaviours, promote sustainable development and steer investments towards SDG-relevant areas. As countries emerge from the COVID-19 pandemic, taxes can help countries “build back better” by implementing tax reforms to foster more sustainable and just societies in accordance with the 2030 Agenda for Sustainable Development, as well as to promote transparent, accountable, effective and fair government.

Developing countries are particularly vulnerable to long-term damage as a result of the COVID-19 pandemic, and they face further challenges related to the climate crisis and the worsening global economic outlook. Extreme weather events, rising commodity prices and supply chain disruptions are putting additional pressure on many countries. Simultaneously, high inflation is triggering tighter financial conditions for government borrowing, and further negative spill overs are arising from global geopolitical tensions. Already challenged by limited fiscal space, developing countries will struggle to promote an economic recovery, stabilise their public finances and promote a green transition.

Against this background, a primary goal of the TIWB initiative is to assist developing countries with the enforcement of tax legislation and with improving the effectiveness of their tax administrations. Thus, TIWB supports their sustainable development and recovery efforts in several ways, for example by:

- Enhancing DRM, which in turn increases funding available for SDG-relevant projects and reduces dependence on external financing prone to exogenous shocks;
- Promoting efficient implementation of tax legislation to reduce tax avoidance and IFFs, thereby contributing to the sustainability of the global financial system;
- Strengthening the detection of tax crime and reinforcing accountability for violations, thereby improving tax morale and enhancing the social contract between citizens and the state.

Despite these benefits, over the past year, many tax administrations have been forced to reprioritise scarce resources and have suspended or curtailed their audit activities. Furthermore, requests for new TIWB programmes are taking longer to finalise. In response, TIWB is scaling up its outreach work and diversifying the range of support it offers to reach more countries and better respond to evolving needs. The resumption of face-to-face engagement will help in this regard.

## Reform of the international tax system

A new area for potential TIWB assistance relates to the major reform of the international tax system introduced by the [Two-Pillar Solution](#) to address the tax challenges arising from the digitalisation of the global economy, agreed in October 2021 by 137 members of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (Inclusive Framework or IF). The new rules aim at ensuring a fairer distribution of profits and taxing rights among countries with respect to the activities of the largest MNEs, and they put a floor on tax competition on corporate income tax through the introduction of a global minimum corporate tax rate. As such, the Two-Pillar Solution has the potential to generate significant revenue gains for jurisdictions that implement the new rules in a timely and effective fashion. Tax administrations need to prepare to implement the necessary reforms to tax the digital economy and fully reap its benefits. TIWB can complement broader capacity-building efforts to support developing countries in applying the new rules through its targeted, real-time, hands-on assistance. Chapter 2 explores the possibilities in more detail.

## Capacity-building and TIWB's role

Capacity-building provides crucial support for developing countries aiming to combat tax avoidance and tax evasion. Whether through training or workshops, bespoke induction programmes or practical support, the OECD has assisted developing countries for the last 30 years. Working in tandem with broader tax initiatives by international or regional partners, the OECD's capacity-building activities have a proven track record of supporting developing countries to understand, apply and influence international tax standards.

UNDP is the United Nations lead agency on international development, working in 170 countries and territories to eradicate poverty and reduce inequality. UNDP helps countries to develop policies, leadership skills, partnering abilities, institutional capabilities, and to build resilience to achieve the SDGs. UNDP advocates for change, and connects countries to knowledge, experience and resources to help people build a better life. UNDP's Sustainable Finance Hub aggregates UNDP's existing work and expertise on financing the SDGs.

With TIWB, the OECD and UNDP combine their strengths to best assist developing country tax administrations with hands-on support to strengthen domestic revenue mobilisation. The TIWB initiative aligns with, complements and maximises the impact of national and international strategies for tax and development to promote fair and efficient tax systems around the world. Through its unique approach to entrenching competences and skills through practical support, the TIWB initiative also fills a gap in technical assistance initiatives. It provides an opportunity for its beneficiary administrations to learn from experts deployed from the TIWB's network of partner administrations and international experts from the UNDP-managed roster of tax experts who help tax officials in Host Administrations cope with day-to-day challenges and ensure processes are in place to administer relevant tax legislation.





# Programmes and Operations

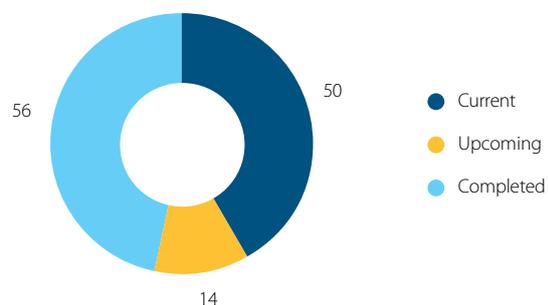
This chapter sets out the significant programme activities and operations undertaken by the TIWB initiative over the reporting period from July 2021 to June 2022.

As of end June 2022, TIWB has completed 56 programmes, with 50 programmes ongoing, spanning 54 jurisdictions. In addition, 14 programme requests are in the pipeline (see Figure 2.1), with nine expected to begin during the second half of 2022.

Over the reporting period, TIWB launched 16 new programmes<sup>1</sup>, mostly in Africa, reflecting the historical presence of the initiative in the region and its strong partnership with regional organisations on the ground (see Figure 2.2 and Figure 2.3).

This chapter highlights particular progress with TIWB-CI programmes which have concluded their pilot phase, laying the groundwork for a broad intervention framework that strengthens criminal tax investigation regimes in Host Administrations. Pilot programmes were launched in two other thematic areas: the Effective Use of AEOI Data and the Digitalisation of Tax Administrations.

**Figure 2.1. TIWB programme status as of 30 June 2022**



<sup>1</sup> Costa Rica, Ecuador, El Salvador, Georgia, Kenya, Malaysia (2 programmes), Maldives, Mauritius, Mongolia, Senegal, Seychelles, Thailand, Togo, Uganda, Zimbabwe

Figure 2.2. Geographic spread of TIWB programmes

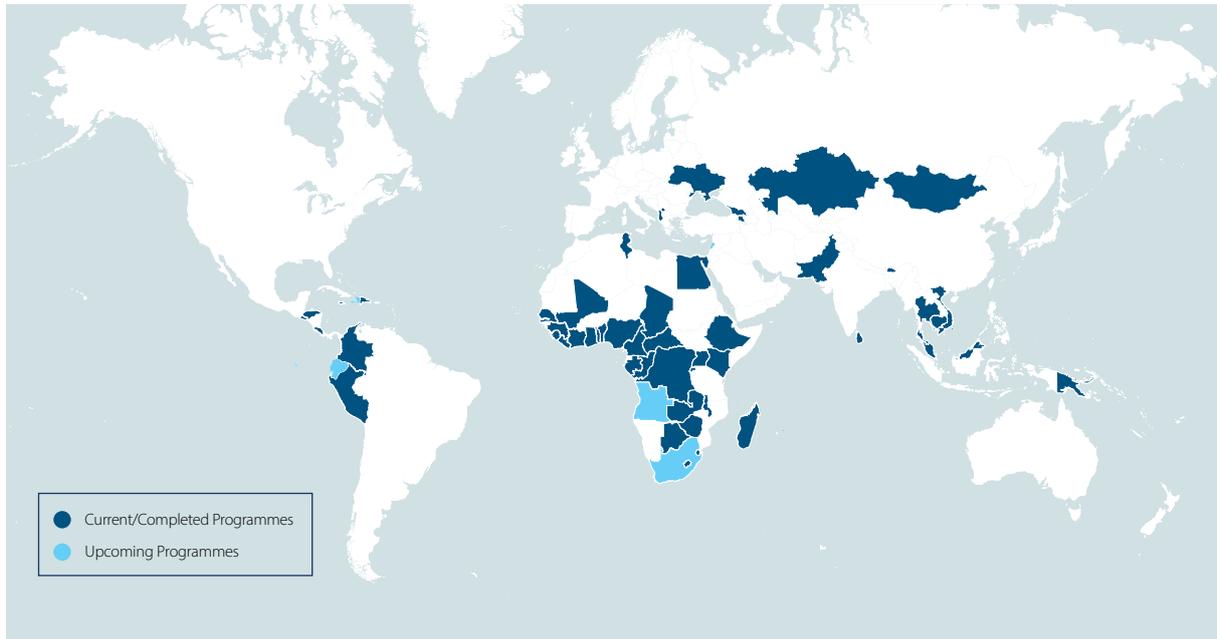
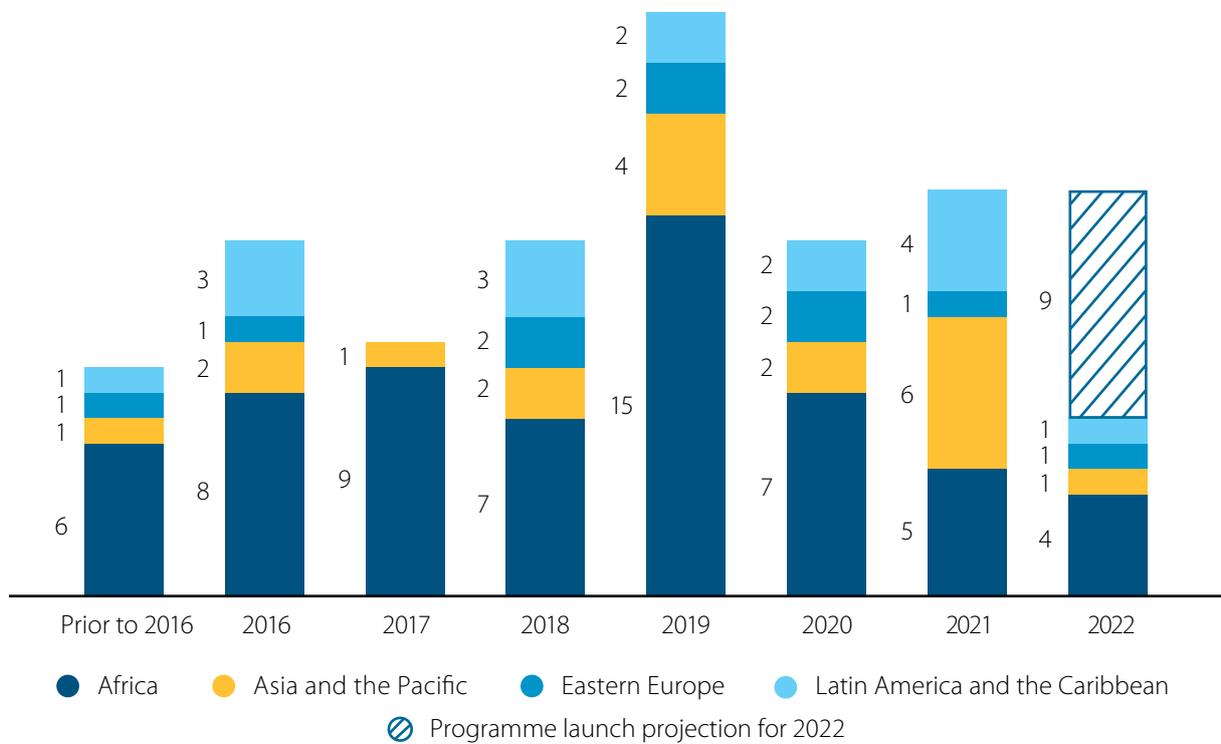


Figure 2.3. Regional distribution of programmes commenced by year



## Continuing operations during COVID-19

During the reporting period, and despite limitations created by the COVID-19 pandemic, TIWB maintained its existing programmes and launched 16 new programmes. It engaged with local audit teams to build trust, understand common issues and, above all, allow casework to be conducted. Eighty percent of the programmes were delivered remotely, which has required significant adaptation (see Box 2.1).

### Box 2.1. Lessons learned from remote delivery

The main lessons learned from remote programme implementation during the reporting period include the following:

- Remote audit assistance has been a flexible, cost-effective way of implementation, particularly in cases where the Host Administration, Partner Administration and expert are well acquainted.
- The effectiveness of virtual skills transfer is difficult to ascertain; this modality may be less effective than onsite “learning by doing.”
- Onsite missions help build trust and improve communications between Host Administration officials and TIWB experts. This is particularly relevant in the case of countries or jurisdictions undertaking their first TIWB programme.
- In some programmes, anonymised casework discussions via video conference are reported to be less effective for audit support.
- A few Host Administrations found it challenging to connect virtually with their TIWB expert due to lack of high-speed internet access, lockdowns resulting from the COVID-19 pandemic and changes in governmental priorities, resulting in delays and suspensions of programme activities.
- Looking ahead, TIWB will maintain a flexible approach to address the priorities of tax administrations, offering a blend of onsite and remote assistance for programme implementation.

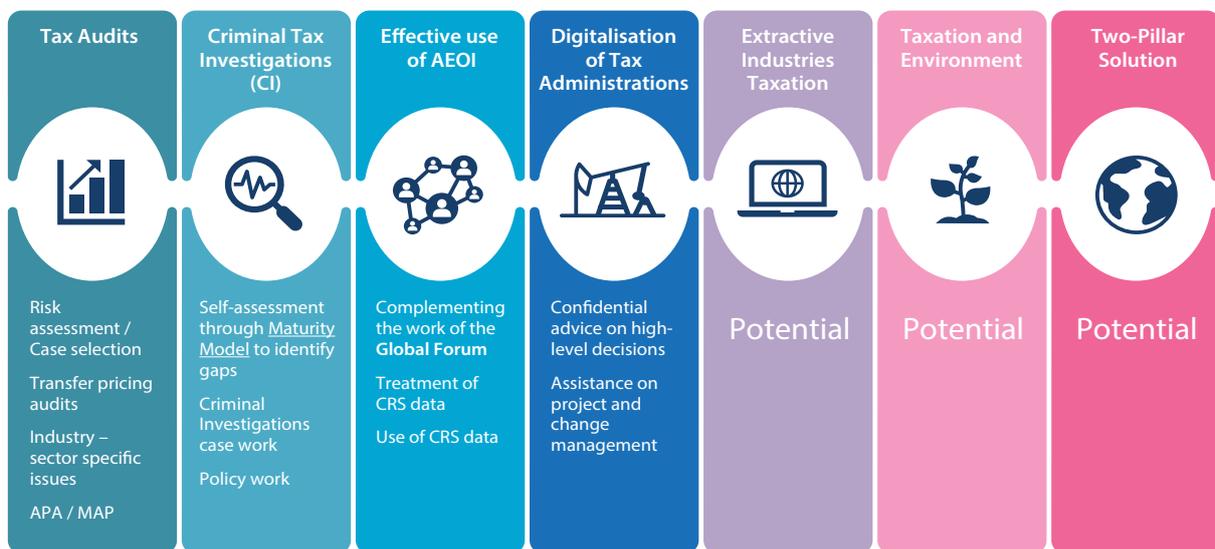
*Source:* TIWB webinars with Host Administrations, Partner Administrations and experts.



## Gearing up and expanding to new areas

The TIWB initiative helps Host Administrations address an increasing number of capacity-building needs. Most programmes started in new areas are requested by Host Administrations after an initial TIWB audit programme, attesting not only to administrations' trust in the TIWB model, but also to the diverse needs identified after the initial TIWB programme. Typically, initial transfer pricing audit support will lead to more specialised assistance on complex value chains and pricing methods for specific sectors when needed. TIWB is also responding to the changing needs of tax administrations by offering support across a wide range of areas (see Figure 2.4). The following sub-sections detail TIWB programmes and activities in new areas that go beyond the original offer of tax audit assistance.

**Figure 2.4. TIWB areas of assistance**



### ***TIWB-Criminal Tax Investigations: The transition from pilots to regular programmes***

TIWB-CI started in April 2019 with a first pilot programme launched in Colombia. Over the next two years, pilot programmes were extended to eight other jurisdictions: Armenia, Costa Rica, Honduras, Kenya, Maldives, Pakistan, Tunisia and Uganda.

In February 2022, after receiving positive feedback from all pilot jurisdictions, TIWB-CI programmes transitioned to regular programmes. The piloting phase helped TIWB design a structured approach within a three-phase implementation process. In the first phase, Host Administrations conduct a self-assessment through the Tax Crime Investigation Maturity Model (hereafter 'Maturity Model'). Next, they engage in casework and related capacity-building. During the final phase, programme impact is measured using a monitoring and evaluation framework.

Notwithstanding these established processes, flexibility remains of utmost importance and is guaranteed to help meet the requirements of each jurisdiction.

Box 2.2 and Box 2.3 provide more detail on two ongoing TIWB-CI programmes in Costa Rica and Honduras.

## Box 2.2. Costa Rica adopts whole of government approach to casework

The TIWB-CI programme in Costa Rica has successfully graduated from the pilot phase and is now one of the ongoing programmes under the TIWB-CI.

After completing the self-assessment phase (first phase), Costa Rica is partnering with Italy's *Guardia di Finanza* in casework and associated capacity-building work. In this second phase, experts from *Guardia di Finanza* assist Costa Rican investigators during different stages of the investigation process. The casework discussion began with an onsite mission to the Host Administration in mid-2022. Finalisation of the Work Plan will guide Costa Rica in the completion of the different milestones (e.g. modules covered in the casework guidelines, case referral and case management system revision, etc.)

The TIWB-CI programme in Costa Rica uses a whole-of-government approach. In January 2022, a strategy session brought together nine agencies to discuss how to collaborate on tax crime issues and align their respective strategies. The programme involved over 30 Costa Rican officials as well as officials from *Guardia di Finanza* of Italy.

*“Costa Rica was delighted to be able to launch the Technical Assistance programme provided through the Tax Inspectors without Borders joint initiative of the Organisation for Economic Co-operation and Development and the United Nations Development Programme. The first meeting held on 14 January 2022 demonstrated the inter-institutional commitment of the Costa Rican authorities under the “whole-of-government” approach, and was used to present our country’s plans for tax crime investigation in 2022. We were honoured to have experts from Italy’s Guardia di Finanza as a partner country and we would like to thank the OECD officials for including us again in the TIWB programme, as it will help us to develop existing skills and acquire new expertise in the field of tax crime investigation.”* – Karla Salas Corrales, Director, Audit and Investigation Directorate, Costa Rica General Directorate of Taxation

## Box 2.3. Establishing a Forensic Laboratory in Honduras

Under the TIWB-CI programme, Honduras conducted an intensive gap analysis through the OECD’s Maturity Model, and a work plan was devised in 2021 to address pressing tax crime investigation issues.

Casework started with assistance from Mexico as a Partner Administration. Mexican experts reviewed Honduran investigative procedures, drawing on expertise gained from reform initiatives in Mexico. Knowledge and skills were transferred using a hands-on approach, while a team of experts guided investigation stages and techniques. Consistent with the whole-of-government approach, the programme includes members from the tax administration and the Public Prosecutor’s office.

In addition to the assistance provided by the Partner Administration, Honduras endeavours to set up a Forensic Laboratory with the help of a UNDP Roster Expert. Forensic Labs are established within tax administrations to retrieve, aggregate and interpret data, and to support risk assessment. Lab officials are trained to decipher complex encryption and ensure that data can be accessed from mobile phones or applications, computers or any other personal devices. These labs are key assets for administrations aiming to uncover fraudulent activities, mine hidden data and conduct their investigative functions more generally.

### ***Automatic Exchange of Information: Pilot programme launched***

The first TIWB pilot programme concerning the Effective Use of AEOI Data (TIWB-AEOI) was launched in September 2021. The programme was requested by the Inland Revenue Board of Malaysia (IRBM) and it received support from Her Majesty's Revenue and Customs (HMRC) of the United Kingdom. The programme was conducted virtually in early 2022 through anonymised casework and in-depth technical liaison, which focused on common law trusts in particular. Following the relaxation of COVID-19 restrictions, HMRC experts undertook their first on-site mission to Malaysia in May 2022.

*"The TIWB-AEOI pilot programme provides a tremendous opportunity for our IRBM's audit and investigation officers to learn first-hand from the partner jurisdiction, HMRC. It really fast-tracked our learning experience and we are already seeing very positive results!"* – Dr. Esther A.P. Koisin, Director, Department of International Taxation, IRBM.

The pilot programme aims to complement the work of the Global Forum in building capacity around the use of data received under the CRS. This may include searching and filtering data received, as well as integrating third-party data sources and automated crosschecking; use of CRS data; data analytics, risk assessments, compliance interventions, notifications to taxpayers, audit policy, and tax assessments.

Interested administrations that have successfully concluded the Global Forum technical assistance programme and conducted their first reciprocal exchange may request a TIWB-AEOI programme through TIWB's new online portal for Host Administrations.

### ***Digitalisation of Tax Administrations (DTA): Proposal and piloting***

Tax administrations across the world, in developing as well as developed countries, are making use of digital technologies to improve taxpayer services and increase revenue. Digitalisation facilitates data interpretation (including on AEOI), which can result in better risk assessments, makes it easier to identify tax crime and supports audit cases related to transfer pricing. The COVID-19 pandemic has underscored how tax policy and administration can benefit from technology; however, this can be a challenging and costly area for developing countries.

While every tax administration needs to harness technology to its own needs, learning from the experiences of others can significantly improve the effectiveness of its digital transition. The Forum on Tax Administration (FTA), which contributes to capacity-building through knowledge-sharing and peer-to-peer support, has proposed a new TIWB-DTA pilot programme, offering confidential management-level advice on strategic topics related to digitalisation, such as change management, strategy development, budgeting and programme management.

With its peer-to-peer assistance, niche programming, and utilisation of local UNDP Country Office knowledge, the proposed TIWB-DTA programme is similar to traditional TIWB programmes. However, this programme focuses primarily on management-level dialogue; assistance is given in the form of upstream, strategic and confidential advice.

The TIWB and FTA Secretariats are currently preparing pilots for the proposed programme in order to assess its feasibility, potential value and fit with the TIWB concept.

The first pilot is underway, with the IRBM as Host Administration and Chile's *Servicio de Impuestos Internos* (SII) as Partner Administration. Four other potential pilots, involving six FTA members and two non-members, are currently being explored. The TIWB and FTA Secretariats intend to present preliminary findings from the piloting phase to the TIWB Board in early 2023, as a basis for the Board's decision on whether or not to extend the pilot phase.

### **Implementation of the Two-Pillar Solution: TIWB support**

In October 2021, 137 countries committed to a landmark agreement on a Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy. MNEs often do not pay sufficient tax in the markets where their users/customers are located. Under the Pillar One agreement, countries will be better able to tax the largest and most profitable MNEs operating in their jurisdictions. This is expected to result in a reallocation of around USD 125 billion globally.<sup>2</sup> Pillar One will also introduce simplified transfer pricing rules for certain activities, which will make it easier for developing countries to apply transfer pricing rules, thereby protecting their tax base.

Pillar Two addresses the challenge that MNEs can shift profits to reduce their tax rates. New rules under Pillar Two will ensure that the largest MNEs pay a global minimum tax rate of 15%. This is expected to generate additional tax revenues of USD 150 billion,<sup>3</sup> which will be complemented by a process to amend tax treaties with low-tax jurisdictions to guarantee that developing countries can tax payments that are not taxed (or undertaxed) in the payee's country.

TIWB can play a valuable role in helping countries tax the digital economy and more specifically with the practical implementation of the Two-Pillar Solution. The Secretariat will explore opportunities to extend TIWB assistance based on country needs and priorities, and in accordance with guidance provided by the Governing Board. For instance, with regard to Pillar One, support may be needed in applying the new rules to expanding the tax base in market jurisdictions (in respect to audits, as well as the new processes to provide MNEs with certainty on their positions) and in applying the simplified approach to transfer pricing. With respect to Pillar Two, support may be needed in applying rules to implement the global minimum tax rate and in applying new treaty provisions agreed with low-tax jurisdictions.

Finally, Pillar Two also creates an opportunity for all countries<sup>4</sup> to re-examine tax incentives. With the introduction of a global minimum tax rate, tax incentives that reduce rates below the minimum rate<sup>5</sup> will result in a transfer of tax revenues from the jurisdiction granting the incentive to the residence jurisdiction of the MNE. To avoid this scenario, countries may want to review their incentive regimes, including policies for companies outside the scope of the global minimum tax. Such a review is likely to include not only incentives but also the feasibility of a top-up tax to ensure that any gains from the global minimum tax rate are realised in-country. The TIWB approach may be useful as reviewing tax incentives may require access to confidential information (e.g. to analyse the impact on specific taxpayers or to review investment contracts).

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<sup>2</sup> [Brochure: Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy, October 2021 \(oecd.org\)](#).

<sup>3</sup> [Brochure: Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy, October 2021 \(oecd.org\)](#).

<sup>4</sup> Such support will be needed beyond those members of the Inclusive Framework committed to implementing the Two-Pillar Solution because as long as a residence country is committed to implementation, any incentives granted in other jurisdictions would be liable for the global minimum tax rate in the residence country.

<sup>5</sup> Unless covered by a carve-out that will preserve the scope for limited tax incentives below the global minimum, provided that the incentives meet a substance test – i.e. the beneficiary of the tax incentives has substantive activity in the granting jurisdiction.

## Operational developments in 2021-2022

This section reports on new operational developments during the reporting period. These include simplified procedures to request TIWB assistance, enhanced engagement with UNDP Country Offices, an expansion of the network of partner administrations, a new expert facilitator programme, a new e-learning module and the recently launched mentorship programme.

### *Single entry point to request TIWB assistance*

As the TIWB assistance offer diversifies, it is increasingly important to streamline the processes and formalities for requesting TIWB assistance to lower transaction costs for capacity- and resource-constrained tax administrations. To this end, developing country tax administrations may now request a TIWB programme simply by creating an account on the [TIWB Portal](#) and using the [TIWB Assistance Request Form](#) (ARF). The ARF allows Host Administrations to communicate key information about the desired scope of the TIWB programme and the topics for capacity-building. Within the ARF, the Host Administration clearly outlines the focus of the activities to be carried out. See Box 2.4 for a step-by-step guide on how to request TIWB assistance.

### Box 2.4. How to request TIWB assistance

1. A Host Administration creates an account on the [TIWB Portal](#), which is validated by the TIWB Secretariat. The user may then complete and submit an assistance request for a specific capacity-building programme.
2. A Host Administration may use the ARF to request any of the following types of TIWB assistance: tax audit assistance programmes, TIWB-CI programmes, TIWB-AEOI pilot programmes, tax and natural resource pilot programmes, joint or simultaneous audit pilot programmes, and industry experts.
3. Once the TIWB Secretariat receives the assistance request, they review it and either request further clarifications or validate the request.
4. The TIWB Secretariat then shares a PDF version of the assistance request with the Host Administration focal point for signature by the head of the tax administration or competent authority.
5. The Host Administration uploads the signed Assistance Request via the Portal, at which point the TIWB Secretariat will start sourcing a qualified expert to implement the programme.
6. Once a qualified expert has been identified and funding has been secured, terms of reference are signed by the relevant parties.
7. The TIWB programme is launched and an initial scoping mission is carried out. Over the next 18 to 24 months, on-site missions of one or two weeks and virtual missions are delivered by the expert to the Host Administration.
8. All completed programmes are duly monitored and evaluated to ensure transparency around results.

*Note:* Host Administrations interested in participating in a TIWB-DTA pilot programme should contact the TIWB Secretariat ([secretariat@tiwb.org](mailto:secretariat@tiwb.org)) directly to request further information.



### ***Enhanced UNDP Country Office engagement***

In the last year, the UNDP has scaled up its country engagement through its Country Offices (COs) and Country Engagement Plans. As part of the broader work on Tax and SDGs, Country Engagement Plans outline UNDP's support for implementing TIWB programmes and generating synergies with other programmes at the country level to facilitate long-term institutional development and enhance the role of tax authorities in financing and achieving the SDGs.

Throughout the past year, UNDP Country Offices across the world helped raise awareness of TIWB, facilitating and further embedding TIWB programmes as part of larger support on financing the SDGs. UNDP Country Offices also supported the selection of the TIWB Roster Experts, participated in official programme launches and assisted host countries with technological solutions to enable remote missions. In addition, the UNDP Country offices provided translators and interpreters to facilitate TIWB programme implementation.

COs have already provided support to the implementation of TIWB programmes. In Cambodia, Sierra Leone, and Uganda, the COs have led policy dialogue with tax administrations and the initiation of the TIWB programmes and the Egypt Country Office helped the Egyptian Tax Administration with technological support. At the time of writing, COs in Angola, Bolivia, Comoros, Lebanon and Tunisia (amongst others) are helping to establish TIWB programmes locally. The COs in Cabo Verde and Mongolia are helping to provide interpreters and translators.

### ***Expanding the outreach of TIWB programmes***

TIWB works on further expanding TIWB programmes, both in terms of reach and in terms of thematic support. TIWB is inviting interested developing countries to get in touch with the TIWB Secretariat to receive further information and submit Assistance Requests via the TIWB Portal. Further, the TIWB and UNDP Country Offices are actively reaching out to developing countries to inform them of the possibility of benefiting from the unique technical assistance the TIWB initiative provides. Table 2.1, includes a non-exclusive list of jurisdictions where TIWB is not currently active, but where there is potential. Countries not on the list, but with an interest in the TIWB are also invited to consider whether they could benefit from TIWB support.

**Table 2.1. 50 jurisdictions where there is potential for TIWB**

<b>Albania</b>	Algeria
Azerbaijan	Bangladesh
Belize	Bolivia
Bosnia and Herzegovina	Brazil
Burundi	<b>Côte d'Ivoire</b>
Djibouti	Fiji
<b>Gabon</b>	Gambia
Guatemala	Guinea-Bissau
Guyana	Indonesia
<b>Jamaica</b>	Jordan
Kyrgyzstan	<b>Lesotho</b>
Libya	<b>Madagascar</b>
<b>Malawi</b>	<b>Mali</b>
Marshall Islands	Mauritania
Moldova	Montenegro
<b>Morocco</b>	Nepal
Niger	North Macedonia
Paraguay	<b>Peru</b>
Philippines	<b>Republic of Congo</b>
Rwanda	Saint Lucia
Saint Vincent and the Grenadines	Samoa
Serbia	<b>Sri Lanka</b>
Suriname	Tanzania
<b>Ukraine</b>	Uzbekistan
<b>Viet Nam</b>	Yemen

Note: Jurisdictions in bold are those where there was previous TIWB assistance and an opportunity for repeat business. Jurisdictions not in bold are those where there has been no TIWB assistance to date.

## Expanding the network of Partner Administrations

The network of TIWB Partner Administrations is expanding. The initiative welcomed the *Receita Federal do Brazil*, the Australian Taxation Office and the Italian *Guarda di Finanza* as Partner Administrations in the reporting period. These administrations will deploy experts to Angola, Maldives and Costa Rica, respectively. To date, 23 Partner Administrations (Figure 2.5) are the main source of TIWB experts, covering more than 80% of ongoing programmes.

Figure 2.5. TIWB Partner Administrations



Source: TIWB Secretariat

## A new Expert Facilitator Programme for TIWB Criminal Investigations

TIWB-CI programmes may feature an Expert Facilitator to help jurisdictions conduct a self-assessment through the Maturity Model, both as part of the TIWB-CI programme or in preparation for it. An e-learning module on the Maturity Model has been developed to facilitate self-assessment across jurisdictions (see Box 2.5).

## Box 2.5. Becoming an Expert Facilitator for TIWB Criminal Investigations

The OECD's Task Force on Tax Crimes and Other Crimes (TFTC) supports tax administrations worldwide in enhancing their criminal enforcement capabilities to combat tax crimes and IFFs. One of the tools used to assist tax administrations to build capacity is the Tax Crime Investigation Maturity Model (Maturity Model) based on the OECD publication *Fighting Tax Crime - The Ten Global Principles*. Self-assessment is the first step in identifying gaps and priority areas for reform.

The TFTC has established the Expert Facilitator Programme through which experts volunteer to help developing countries conduct self-assessments using the Maturity Model. The role of an Expert Facilitator is to help stakeholders objectively assess the current state of affairs and to assist with discussions on possible next steps. The Expert Facilitator can assist in Maturity Model self-assessments whether undertaken as part of or separate from the TIWB-CI programme.

### Meeting requisite qualifications

- Minimum 5 years of substantial experience in tax or other financial crime investigation, money laundering transactions, IFFs;
- Proficiency in English.

### Completing e-learning module on Maturity Model

- Approaching the TFTC Secretariat for enrolment as an Expert Facilitator with a CV, proof of qualifications and scorecard.  
([Expert.Facilitator.Programme@oecd.org](mailto:Expert.Facilitator.Programme@oecd.org))

### Final stage

- Short-listing followed by a short interview.

Note: Desirable qualifications related to tax and financial crimes

- Certification course from a recognised national/international institute
- Experience in legislation and/or policy design
- Experience in drafting administrative/operational manuals/guidance, academic papers
- Proven experience in providing training to tax/other investigative agency officials
- Fluency and specific working knowledge in one or more of the following languages: English/French/Spanish

### ***A new E-learning module for TIWB experts***

The new TIWB expert e-learning module is now live on the Knowledge Sharing Platform for Tax Administrations (KSP<sub>TA</sub>). The interactive e-learning module prepares experts ahead of programme deployment by providing insights and best practices gathered from experienced TIWB experts. The module highlights the key milestones of TIWB programmes, the main challenges, risks related to programme deployment, and monitoring and evaluation tools. It includes a section on the interpersonal skills needed to foster sustainable knowledge-sharing.



### ***A new TIWB mentorship programme***

The TIWB Secretariat launched its first mentorship programme in June 2022 in response to a growing need for highly trained, specialised experts to deliver TIWB programmes. The mentees aim to further develop their expertise in transfer pricing, international co-operation, and the ability to transfer skills and knowledge internationally. The support they provide is detailed in the programme's terms of reference. Mentees support the lead experts in a variety of areas, for example by providing feedback on work conducted by Host Administration officials and ensuring beneficiaries receive optimal support.

Three mentees were deployed to assist the two lead experts from the South African Revenue Service (SARS) to support the Ghana Revenue Authority (GRA) with a new programme on extractive industries. The mentees deployed on this programme are SARS tax auditors with extensive expertise in transfer pricing and audits on extractive industries.

The mentees will remain under the supervision of the SARS lead experts, but are expected to contribute to the learning-by-doing and hands-on approach, which are essential to TIWB programmes. Through the mentorship programme, SARS will train its transfer pricing experts by fostering exchanges amongst staff members on complex and sensitive matters. SARS has highlighted the opportunity to use this programme to achieve gender balance among its experienced staff.<sup>6</sup>

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<sup>6</sup> Two out of the three mentees deployed as part of this mentorship programme are women.





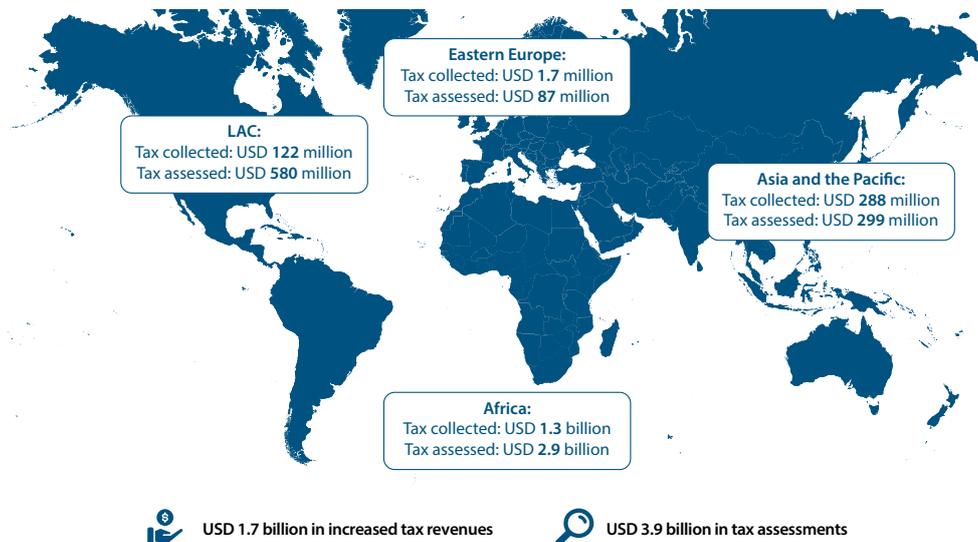
# Results

This chapter sets out TIWB activities and achievements in different regions of the world during the reporting period. In addition to looking at TIWB’s success in generating additional resources for investment in sustainable development, this chapter provides an overview of TIWB’s impact beyond revenue generation.

## Revenue impact

To date, TIWB and TIWB-style audit assistance, including anonymised casework conducted during joint workshops with ATAF, the OECD and the WBG, has led to increased tax revenues and tax assessments in participating jurisdictions. A total of **USD 1.7 billion** in additional tax revenues collected and **USD 3.9 billion** in additional tax assessed are attributed to these programmes across Africa, Asia and the Pacific, Eastern Europe and Latin America and the Caribbean (see Figure 3.1).

**Figure 3.1. Cumulative regionally reported revenue increases from TIWB assistance**



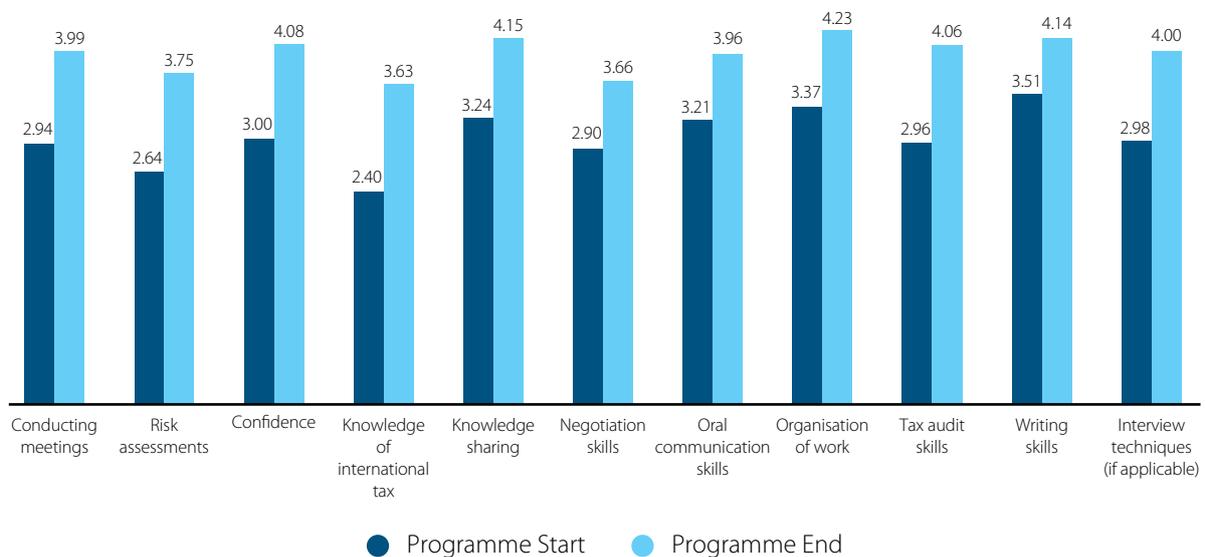
Note: These reflect the results obtained on TIWB programmes from 2012 to June 2022. All reported revenues are generated through the collective work of TIWB with ATAF, IGF and WBG.

## Impact beyond revenue

### Capacity-building

Following the completion of TIWB programmes, many Host Administrations report improvements in staff skills and competencies. Feedback indicates that auditors' self-confidence in conducting international tax audits is growing. Auditors' self-assessments feature notable improvements in their knowledge of international tax (up 44%), as well as in conducting risk assessment (up 37%). Figure 3.2 provides more details on increases in self-reported skills and competencies among auditors over the course of TIWB programmes.

**Figure 3.2. Auditor's self-perception of competence (scaled from 1 to 5) pre and post TIWB programme**



Note: Results collected from auditor self-assessments distributed at the beginning and end of programmes.

In addition, Host Administrations reported greater understanding of industry practices among their staff dealing with MNE groups that have increasingly complex structures. The provision of industry expertise, included in more than 40% of TIWB programmes, complements the key skills developed on the audit methodology itself.

### Improving voluntary compliance

A key wider objective of TIWB programmes is to encourage positive changes in MNE behaviour regarding tax audits during, but also in anticipation of, the assessment processes. Building strong and stable audit capacity can contribute to increasing taxpayer compliance. An important part of TIWB programmes is dedicated to reviewing audit methodology to streamline and improve interactions with taxpayers. Improved communication with taxpayers can help build trust, and increase certainty, key factors for improving voluntary compliance.<sup>7</sup> Countries have reported that following these reviews MNEs have been responsive to the changes introduced.

<sup>7</sup> Tax Morale II: Building Trust between Tax Administrations and Large Businesses | en | OECD

Including taxpayers in the development of legislation and regulation can help identify potential compliance challenges, as well giving taxpayers time to adjust to new laws and procedures.<sup>8</sup>

In addition, enhanced awareness of increased tax administration capacity appears to spur increased compliance amongst MNEs, especially where participation in capacity-building programmes or the outcomes of audits are made public. According to TIWB programme reports, greater awareness among MNEs of Host Administration activities to curb BEPS practices improves compliance among these same groups.

## Monitoring and evaluation takeaways

The TIWB monitoring and evaluation framework is now in use. Twenty-one ongoing programmes currently benefit from this new framework. The sections below outline the main output, outcome and impact of TIWB programmes, analysed in a regional context.

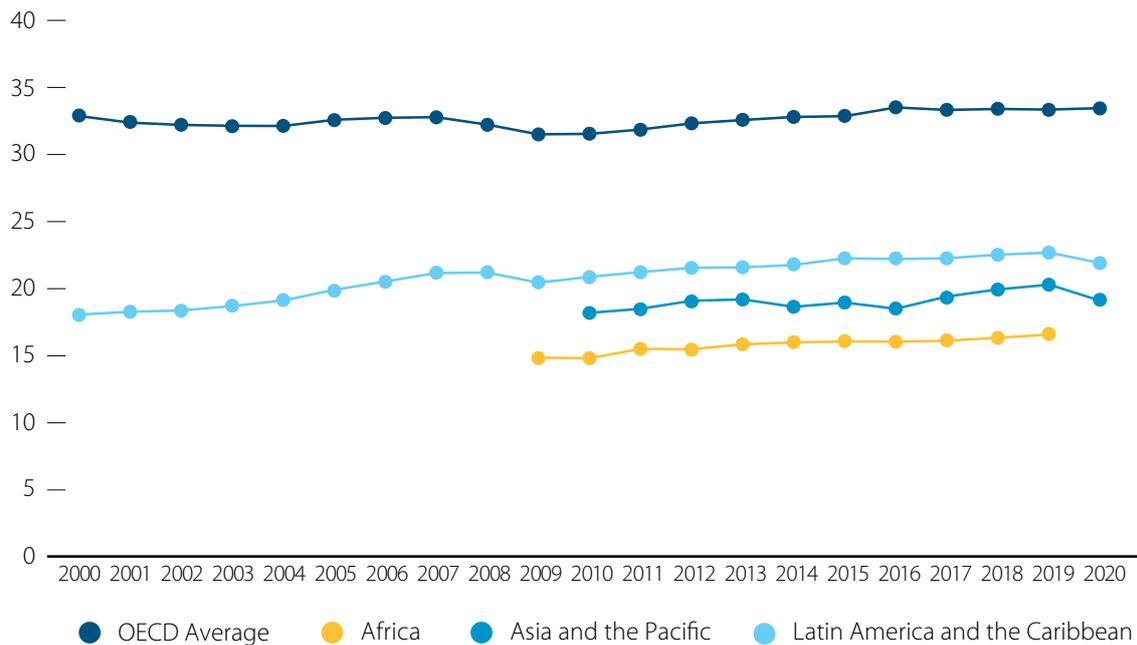
### *TIWB in Africa*

TIWB programmes in Africa – key figures	
Programmes completed (incl. South-South)	37 (7)
Programmes ongoing (incl. South-South)	24 (8)
Jurisdictions supported	30
Auditors trained	970
Audit cases completed	84
Experts deployed	62
Educational materials developed	67

TIWB has maintained its focus on Africa, acknowledging the opportunity and need to raise DRM in the region. Africa has the lowest tax-to-GDP ratio of any region<sup>9</sup> (see Figure 3.3 for a comparison of the average tax-to-GDP ratio in Africa and other regions), although in Tunisia and Seychelles the tax-to-GDP ratio exceeds the OECD average. There are a number of factors that contribute to the gap between Africa and other regions on average, including high levels of informality and relatively low administrative capacity to collect tax revenues.

<sup>8</sup> Tax Morale II: Building Trust between Tax Administrations and Large Businesses | en | OECD

<sup>9</sup> <https://www.oecd.org/tax/tax-policy/brochure-revenue-statistics-africa.pdf>.

**Figure 3.3. Tax to GDP ratio in Africa compared to other regions**

Note: Most recent data for all regions is 2020 except for Africa which is from 2019.

Source: [Global Revenue Statistics Database \(oecd.org\)](https://data.oecd.org/global-revenue-statistics/)

In order to raise DRM and finance government programmes, many African countries are strengthening their capacity in international taxation including by joining the work of the Inclusive Framework, which is complemented by TIWB assistance. To date, 26 African countries have become members of the IF.

TIWB has been instrumental in building auditors' capacity and entrenching best practices in transfer pricing matters. TIWB has deployed more than 60 programmes in 30 jurisdictions across Africa. More than half of these are repeat programmes, which follow an initial programme establishing a sound base for transfer pricing audits. They often focus on key sectors including the extractives industries, financial services, telecommunications and agriculture.

TIWB's niche assistance has helped African countries promote long-term changes through legislative and organisational recommendations. TIWB experts are often requested to review the legislative provisions in place to support audit processes. Such practice ensures that any gaps or loopholes can be identified and regulated. From an organisational perspective, TIWB experience suggests that establishing a dedicated transfer pricing team ensures effective handling of international taxation cases.

Over the years, Host Administrations have been able to boost their transfer pricing audit activities. During their first programme, a majority of Host Administrations only progress on up to three cases, as auditors and experts prioritise case reviews from beginning to completion. In subsequent programmes, Host Administrations are able to tackle cases in greater numbers, the majority reviewing more than six cases per programme.

These outcomes have allowed African Host Administrations to mobilise additional revenue early in their programmes and encouraged a focus on the stability of the audit team to sustain progress. See Box 3.1 and Box 3.2 for more details on ongoing TIWB programmes in Ghana and Côte d'Ivoire.

Moreover, TIWB's collaboration with ATAF continues to provide an excellent platform for coordinating TIWB programmes for African Host Administrations, which have seen positive results in revenue collection, as well as organisational improvements and improved taxpayer compliance. To date, African Host Administrations have mobilised USD 1.3 billion in additional tax revenues, stemming from USD 2.9 billion in tax assessments.

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### **Box 3.1. Sector-specific support in Ghana**

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Ghana was one of the first countries in Africa to receive TIWB assistance, with the first programme launched in 2014. Under the initial programme, two experts from the Netherlands Tax and Customs Administration (NTCA) worked alongside the transfer pricing unit of the Ghana Revenue Authority (GRA) on risk assessment and transfer pricing issues. During the programme, audits progressed in the banking, construction, energy, mining, oil and gas, and telecommunications sectors.

In partnership with the NTCA, the second programme was launched in 2019. It focused on transfer pricing audits in the telecommunications and financial services sectors. GRA progressed four audit cases under the programme.

More recently, the GRA decided to shoulder two new programmes with support from SARS as the Partner Administration to further tackle MNE audits in extractive industries and to help address more complex transfer pricing issues. Under this South-South programme, SARS experts engaged in transfer pricing audits in the mining and extractives sectors and shared their experience in dealing with MNEs in these sectors. Ghana's most recent programme was launched in 2020 with support from ATAF and the World Bank. It is focused on complex transfer pricing audits. So far, TIWB GRA programmes have resulted in over 18 million USD in tax assessed, 13 million USD in tax collected and the completion of six audit cases.

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### Box 3.2. Best practices from TIWB in Côte d'Ivoire

Côte d'Ivoire's Directorate General for Taxation (DGI) acknowledged that the expansion of its economy had also brought about some profit shifting practices in the form of aggressive tax planning schemes. The DGI identified two main levels of risk involved in profit shifting within multinational groups. BEPS practices distort market conditions by offering an undue competitive advantage to foreign companies by reducing their tax burden compared to domestic players. The prevalence of avoidance schemes within a jurisdiction tends to have negative effects on overall tax compliance, since the perceived unfair treatment of certain taxpayers may reduce inherent willingness to pay taxes more broadly.

To tackle such risks, the DGI requested its first technical assistance programme in the area of transfer pricing from 2018-2019. During this programme, a senior tax expert from Belgium's *Service Public Fédéral Finances* provided assistance using a blended approach, supporting 15 DGI tax officials in both face-to-face and remote meetings. This support resulted in some impressive revenue results, amounting to USD 12 million in additional tax revenue generated on four transfer pricing cases in the sectors of agriculture, production and distribution (cacao, bananas and pineapple), cosmetics manufacturing, and oil distribution.

The TIWB expert provided guidance and audit support from the risk assessment until the eventual tax assessment. This end-to-end support helped DGI officials better understand transactions on asset depreciation, intangibles, intragroup services, thin capitalisation and transfer pricing. The team had the opportunity to apply theoretical knowledge to ongoing cases and gained skills in information gathering and analysing publicly available information. Further, the TIWB expert demonstrated the use of commercial databases in acquiring a more comprehensive view of the audited companies' transactions and comparables.

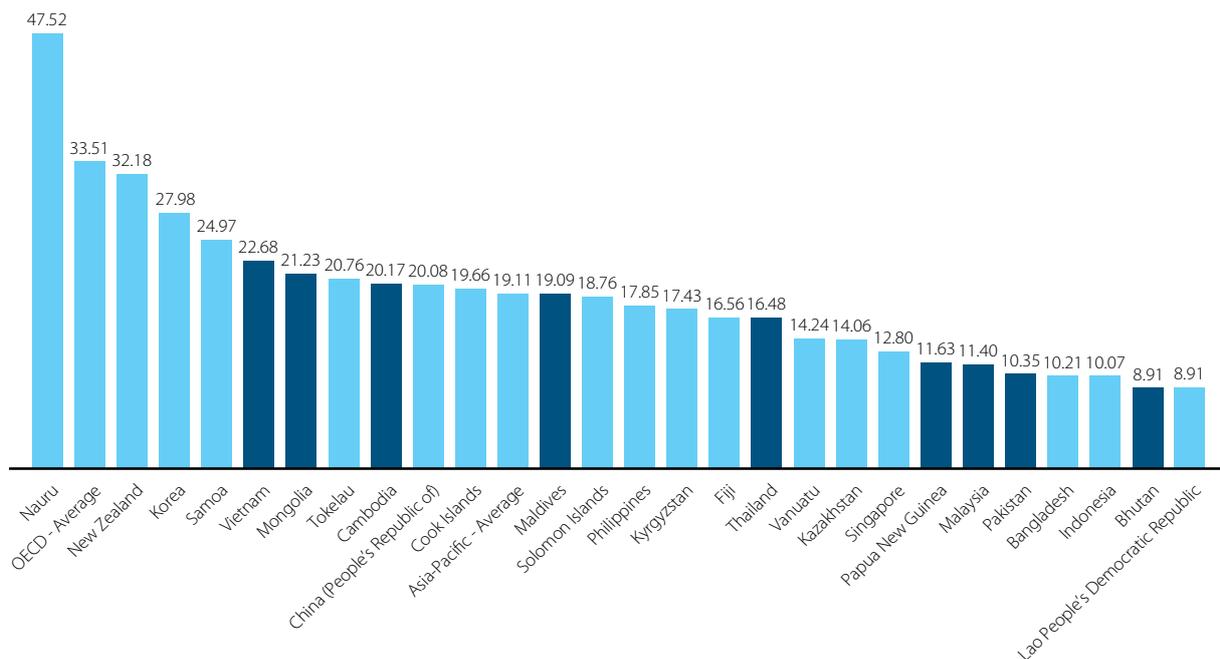
### TIWB in Asia and the Pacific

#### TIWB programmes in Asia and the Pacific – key figures

Programmes completed (incl. South-South)	4 (0)
Programmes ongoing (incl. South-South)	14 (2)
Jurisdictions supported	10
Auditors trained	240+
Audit cases completed	13
Experts deployed	17
Educational materials developed	27

DRM levels vary greatly among low- and middle-income countries in the Asia and the Pacific region (see Figure 3.4)<sup>10</sup>. TIWB Host Administrations report some of the lowest tax-to-GDP ratios of the region, with six out of nine host countries observing a ratio below the regional average of 19.11% in 2020. Revenue performance in the region deteriorated in 2020 (see Figure 3.3) due to the pandemic and associated declines in economic activity, commodity prices and tourism. The continued importance of capacity-building in the region has been confirmed by an increase in recent requests for assistance from TIWB.

**Figure 3.4. Tax Revenue as a % of GDP in the Asia and the Pacific region (2020)**



Note: Jurisdictions where there are current or past TIWB programmes are in darker blue. Data for Sri Lanka is not available.  
Source: OECD et al. (2022), Revenue Statistics in Asia and the Pacific 2022, OECD Publishing, Paris

In recent years, TIWB has bolstered its activities in the region, notably by providing specialised support to administrations. In contrast with African countries, Asia and the Pacific Host Administrations request as many industry-focused programmes as general programmes for their first involvement with the initiative. In subsequent programmes, almost no general audit programmes are requested. Overall, 12 of the 18 programmes implemented in the region feature an industry focus, mainly on natural resources (e.g. forestry), tourism or logistics. Box 3.3, Box 3.4 and Box 3.5 provide examples of TIWB programmes in Mongolia, the Maldives, and Bhutan. The region is also expressing early demand for other areas of assistance, such as criminal tax investigation (two programmes), the effective use of information (one pilot), and the digitalisation of tax administrations (one pilot).

While the number of cases completed with the support of TIWB experts remains lower than in other regions, additional revenues appear significant which TIWB programmes have been quick to exploit. These results are fostered by substantive recommendations provided by experts on existing transfer pricing or income tax legislation, as well as on organisational matters, which have led to the creation of four transfer pricing units within the 10 jurisdictions where TIWB operates.

<sup>10</sup> <https://www.oecd-ilibrary.org/sites/cb712500-en/index.html?itemId=/content/component/cb712500-en#section-d1e1904>.

To date, Asia and the Pacific Host Administrations have mobilised over USD 288 million in additional tax revenues, stemming from USD 299 million in tax assessments.

### Box 3.3. Building on initial success in the mining sector in Mongolia

After receiving a request for assistance from the MTA in 2019, TIWB launched a programme alongside the “BEPS in Mining Deep Dive,” a flagship programme supported by the OECD and the Intergovernmental Forum on Mining, Minerals, Metals, and Sustainable Development (IGF).

At the end of 2020, Mongolia issued its first transfer pricing assessment as part of a comprehensive audit of a large multinational mining company.<sup>11</sup> Through this assessment, the government collected USD 228 million in tax revenue and denied USD 1.5 billion in carried-forward losses that would have significantly reduced future tax revenue. The taxpayer paid the tax assessment in full. The sum represented about 1.7% of the country’s GDP in 2020.

Building on the success of this initial programme, the MTA requested an extension of the TIWB programme until March 2023. Under the extended programme, the TIWB expert provides technical support to complete the audit started in 2019/2020 and to the assessment of the arm’s length nature of related party fees for a roll-over audit.

In addition to the extension of the original TIWB programme, a new programme was launched in 2021 with a focus on transfer pricing audit assistance in the coal sector. This new programme is expected to extend Mongolia’s progress in ensuring that MNEs in the extractive sector pay their fair share of tax.

### Box 3.4. Focus on tourism in the Maldives

The Maldives Inland Revenue Authority (MIRA) concluded its initial TIWB programme in July 2020 after receiving support from the Financial Directorate of the Slovak Republic. This was MIRA’s first effort in developing transfer pricing expertise. A few months into the programme, co-operation with MIRA senior managers led to the creation of a separate unit for transfer pricing audits within the tax administration. The unit currently consists of ten tax auditors and one head of unit, all trained under the TIWB programme. MIRA officials benefited from TIWB expert guidance in risk profiling, changes to draft transfer pricing regulations, transfer pricing documentation and general audit processes.

After a first TIWB programme was completed in 2020, MIRA launched a new audit programme focused on strategic cases in the tourism industry. Currently, MIRA receives key support on six audit cases. To date, TIWB support has helped MIRA collect an additional USD 1.7 million in tax. Additionally, MIRA has requested assistance in its fight against IFFs. With a new TIWB programme on criminal investigation, MIRA will self-assess and train officials to strengthen investigation techniques and foster inter-agency coordination.

<sup>11</sup> The Mongolian Tax Administration partners with international organizations and issues first transfer pricing tax assessment for USD 228 million - Intergovernmental Forum: Intergovernmental Forum ([igfmining.org](http://igfmining.org)).

### Box 3.5. TIWB in Bhutan: risk assessment in hydropower, forestry and tourism

The Department of Revenue and Customs (DRC) of Bhutan's Ministry of Finance launched its first TIWB programme in June 2021 in a context of decreasing DRM.

This ongoing TIWB programme has two main objectives: providing Bhutanese tax officials with more knowledge and experience in conducting international tax audits and enhancing the DRC's audit methodology, especially when conducting field audits.

Adding to their many years of co-operation, the DRC has invited an expert from the India Central Board for Direct Taxes to provide support in reaching these objectives. The TIWB expert has been deployed over the course of four remotely-delivered missions. During these missions, DRC auditors have engaged in scoping work and comparative analysis alongside the expert to identify the main areas where improvement is needed in the conduct of audits and the establishment of sound international taxation legislation and administration. In this regard, commonalities between the Bhutanese and Indian legislation have facilitated exchanges and overall problem solving.

The UNDP CO in Bhutan has been involved on-ground to inform the expert on the country's political economy and priorities.

*"Despite the COVID pandemic, mentorship and hand-holding through virtual teaching sessions were carried out by the expert to strengthen the capacity of DRC tax officials in data analysis for risk assessment, investigation and selection of cases for audit. The programme had a positive impact as trainees have shown immense interest and response in understanding the concepts of international tax law. Challenges still remain in the areas of amendment in tax laws, TP and IT legislation, dedicated units for audit of IT/TP cases, upgrading of IT systems for registration of tax payers, tax payer account information, selection of cases for audit and in ensuring tax compliance."* – Anupama Anand, Indian Revenue Service, TIWB expert for Bhutan programme

### TIWB in Latin America and the Caribbean

TIWB programmes in Latin America and the Caribbean – key figures	
Programmes completed (incl. South-South)	9 (2)
Programmes ongoing (incl. South-South)	8 (2)
Jurisdictions supported	8
Auditors trained	250
Audit cases completed	138
Experts deployed	70
Educational materials developed	14

The average tax-to-GDP ratio for the LAC region has increased gradually from 2000-2020 (see Figure 3.3) but the gap between the tax-to-GDP ratio of LAC and OECD countries widened in 2020 due to the impact of the COVID-19 pandemic, with a 11.6 percentage point difference in 2020<sup>12</sup>. However, LAC economies have proven resilient in many sectors, such as agriculture and manufacturing.

The LAC region is significantly more reliant on corporate income tax revenues than personal income taxes. Corporate income tax accounted for 15.6% of total tax revenues, while personal income tax provided 9.8%. This contrasts with the OECD where corporate income tax provides 9.6% and personal income taxes 25.9%. This reliance on corporate income tax highlights the need for TIWB programmes to help maintain (and increase) corporate income tax revenues, particularly by focusing on skills transfer among auditors.

These skills have allowed auditors to conclude important cases, and to do so at an increasingly fast pace. The Secretariat has observed that case completion increases over time: less than four audit cases have been advanced in the majority of first phase programmes whereas at least four cases have progressed in all subsequent programmes.

LAC Host Administrations are in the process of tackling increasingly complex audit cases, focusing their efforts on specific sectors/industries, such as extractives and tourism. In addition, four programmes have been requested to support tax administration officials negotiate or renegotiate Advanced Pricing Agreements (APAs). This modality instills greater tax certainty for taxpayers and facilitates the audit process. The examples of El Salvador and Colombia demonstrate the wide variety of TIWB programmes ongoing in the LAC region (see Box 3.6 and Box 3.7 for more details). The results are already apparent for Host Administrations, assessing USD 580 million in additional tax.

### Box 3.6. El Salvador demonstrates quick progress

In December 2020, El Salvador's first TIWB programme was requested by the *Dirección General de Impuestos Internos* (DGII) of the Ministry of Finance for the purpose of gaining experience in general transfer pricing and international tax matters, and to comply with international standards. In 2021, the DGII indicated that El Salvador must further integrate the OECD Model Tax Convention into its domestic legislation. With new auditing skills acquired under the TIWB programme, the administration aims to increase DRM and prepare for fiscal consolidation.

The Spanish *Agencia Estatal de Administración Tributaria* (AEAT) has offered to support El Salvador by supplying tax experts who specialise in different areas. The programme focuses on four areas: organisation and norms, taxing non-residents and avoiding double taxation, transfer pricing, and exchange of information on fiscal matters.

Over a six-month period, local DGII teams conducted virtual missions alongside experts from AEAT. These missions have resulted in positive early outcomes for the DGII. In November 2021, the DGII created a new specialised unit to help combat BEPS practices: the Unit for Analysis and Audit of Tax Evasion via Tax Havens. In addition, some common aggressive tax structures were analysed and shared with a Spanish expert on an anonymous basis. These sessions contributed to building staff competency in transfer pricing.

*"The ultimate goal in this process [with TIWB] is very clear: the increase in tax revenues and, indirectly, to improve the level of fiscal discipline and respect for tax regulations by taxpayers. The OECD and the UNDP are assisted by entities with a lot of experience and knowledge, such as the Spanish Tax Agency, which will help us improve our capacities."*  
– Alejandro Zalaya, Minister of Finance, El Salvador.

<sup>12</sup> OECD et al. (2022). Revenue Statistics in Latin America and the Caribbean 2022, OECD Publishing, Paris.

### Box 3.7. TIWB in Colombia: transfer pricing, APAs, and sector-specific support

Colombia was one of the first TIWB Host Administrations and has received assistance across a wide variety of sectors and international taxation areas.

One of TIWB's first programmes took place in Colombia, after the *Dirección de Impuestos y Aduanas Nacionales* (DIAN) requested assistance in 2011 through the OECD's Tax and Development Programme.

A second programme, in 2018, was an example of the successful South-South co-operation facilitated by TIWB. Experts from Mexico's *Servicio de Administración Tributaria* provided DIAN with capacity-building assistance on transfer pricing audits. With assistance from the TIWB expert, DIAN inspectors conducted 87 audit cases in the automotive, banking, insurance, mining, distribution and manufacturing sectors. Sixty local tax officials trained through this TIWB programme acquired knowledge on transfer pricing methods, comparability adjustments, commodity transactions, intangible transactions, financial transactions, and royalty expenses.

Three more programmes are currently ongoing in Colombia. One is a collaboration with the United States Office of Technical Assistance, which centres on building capacity for managing and negotiating APAs. An APA is an administrative approach that attempts to prevent transfer pricing disputes from arising by determining criteria for applying the arm's length principle to transactions in advance of those transactions taking place. APAs provide predictability to both private companies and tax administrations. Another programme, in partnership with Chile's *Servicio de Impuestos Internos*, focuses on transfer pricing auditing in the mining sector, and the coal-mining sector more specifically. Finally, a TIWB-CI programme focuses on strengthening DIAN's tax and crimes office.

To date, more than USD 422 million of tax has been assessed during transfer pricing audits in Colombia, a number expected to increase as TIWB programmes in the country progress.

### TIWB in Eastern Europe

TIWB programmes in Eastern Europe – key figures	
Programmes completed (incl. South-South)	6 (0)
Programmes ongoing (incl. South-South)	4(0)
Jurisdictions supported	6
Auditors trained	75+
Audit cases completed	33
Experts deployed	15
Educational materials developed	9

Under programmes in the region, TIWB experts have predominantly offered support on ongoing TP cases and have provided important legislative recommendations to Host Administrations. Six programmes have benefited from such recommendations. With relatively smaller transfer pricing teams, an important focus of the programmes lies in the sustainability of the knowledge transferred.

Revenue results have yet to materialise for a number of programmes in the region. Over the course of their programmes, some jurisdictions have identified some important gaps in their legislation, which needed to be addressed before an actual assessment could be issued. Other jurisdictions have focused on the audit methodology itself, often prioritising risk assessment procedures without necessarily concluding on cases. TIWB support remains pertinent and may provide increased benefits as transfer pricing teams mature. Box 3.8 provides more details on an ongoing TIWB programme in Kazakhstan.

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### **Box 3.8. Transfer of knowledge and skills in Kazakhstan**

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The State Revenue Committee (SRC) of the Ministry of Finance of Kazakhstan requested a TIWB programme in 2020 to receive assistance on mining and financial transactions reviews and audit cases. Since September 2020, two TIWB experts have been supporting the work of the Special Department of the SRC, which handles transfer pricing audits. The experts provided expertise on ongoing cases remotely and under the cover of confidentiality. In total 5 cases have been commenced in the extractives industry, which involve issues relating to both sales of commodities and financing transactions.

Through this work, TIWB experts have helped identify that there are significant tax revenue losses resulting from aggressive tax avoidance arrangements. Some of these arrangements exploit the weaknesses in the existing legal framework for transfer pricing. While the SRC benefits from strong political support, the application of the recommendations is facing important headwinds against establishing a legislation in line with international standards. Nonetheless, important corrections to the tax base may also be realised under the current legislation and this is also evidenced by the initial tax assessments made in the context of the TIWB programme.

During the missions and trainings conducted by TIWB experts, local staff from the SRC central and regional offices acquired important skills to better understand audited companies' structures and identify non-arm's length transactions. Staff also acquired knowledge and skills on how to effectively apply the arm's length principle and use third party databases to support their positions. Finally, TIWB provided support to ensure the effective operation of exchange of information requests with foreign tax authorities. The findings from the programme resulted in tangible revenue collection on one side, while also informing the need for tax policy reform as well as improvements needed in the risk assessment approaches.

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# 4

## Events and Communications

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Ensuring that TIWB remains engaged with its stakeholders and informs potential Host and Partner Administrations about the benefits of the initiative remains a high priority for the Secretariat. To this end, TIWB implements an effective communication strategy and regularly organises and participates in a range of events.

### Virtual engagement with stakeholders

As a result of pandemic-related travel restrictions, the TIWB Secretariat organised virtual events throughout 2021 and early 2022. These events provided visibility for the initiative's continued activities and new offerings of assistance while also allowing for engagement with stakeholders to ensure that TIWB programmes are aligned with developing countries' priorities.

On 9 November 2021, the Secretariat hosted a high-level ministerial discussion entitled "Tax Inspectors Without Borders: Tackling tax avoidance and evasion in the post-pandemic era," during which a panel of ministers and senior officials discussed TIWB's continued operations during the COVID-19 pandemic. The panel focused on how TIWB programmes could support governments with innovative tax tools, address IFFs, adjust to new international tax rules and make best use of South-South expertise. During the event, the OECD Secretary-General, Mathias Cormann, and UNDP's Administrator, Achim Steiner, presented the 2021 Annual Report of TIWB.

In February 2022, the OECD organised its second edition of the Tax and Development Days, which included a dedicated session on "TIWB: Helping developing countries mobilise tax revenues and build capacity in 2022." The Secretariat showcased experiences from Host and Partner tax administrations, reflected on challenges and progress made over the previous year and presented plans for 2022. With nearly 500 participants, the TIWB session had the highest attendance out of 12 virtual Tax and Development Day sessions.

From 8 to 10 March 2022, the Secretariat organised its annual Experts Roundtable and Stakeholders Workshop, which was attended by delegates from 56 countries and eight international and regional tax organisations. Mr. Bob Hamilton, Commissioner of the Canada Revenue Agency, Chair of the FTA, and TIWB Governing Board member, welcomed participants and provided introductory remarks. The sessions provided an opportunity for stakeholders to share experiences and discuss key impacts of the TIWB initiative to date as well as opportunities for capacity-building and improving DRM through TIWB programmes. Participants also discussed how Host Administrations can fight tax evasion through criminal investigations and effective use of AEOI pilot programmes, and they shared perspectives on co-operation with TIWB in the international technical assistance landscape, and how it supports development objectives.

From 9 to 13 May 2022, TIWB participated in the West African Tax Administration Forum (WATAF)'s joint training with the Economic Community of West African States (ECOWAS), *Gesellschaft für Internationale Zusammenarbeit* (GIZ), and the OECD on "Risk-based Auditing Using Computer Assisted Audit Techniques (CAAT) in the Mining Sector" in Lomé, Togo. The workshop was open to all WATAF member countries and welcomed delegates from over 50 jurisdictions. The objective of the training was to provide tax officials with the skills and techniques to electronically sort, structure and analyse financial data to identify risks to tax revenue, as well as how to use CAATs for risk-based audits of companies operating in the mining sector.

On 17 May 2022, the OECD Secretary-General and the UNDP Administrator convened the TIWB Governing Board for its annual meeting to update members on the initiative's progress. During the meeting, board members discussed support for a hybrid model combining onsite missions with remote assistance, challenges and forthcoming demand for programmes on fighting IFFs, and they highlighted opportunities to support developing countries tax the digital economy. Board members also approved the work plan for 2022/23.

In addition, the Secretariat presented the initiative and provided updates on its activities at the following virtual meetings over the reporting period:

- Network of Tax Organisations' 1<sup>st</sup> Technical Conference: Building stronger partnerships to fight tax-related illicit financial flows (*October 2021*)
- Asian Development Bank's High-Level Regional Tax Conference (*November 2021*)
- The Ninth Session of the Conference of the States Parties to the United Nations Convention against Corruption Special Event: Effective Economic Governance and Financial Integrity to Achieve the SDGs (*December 2021*)
- Asian Development Bank's Experience-sharing workshop on the Implementation of the Standard for Automatic Exchange of Financial Account Information (AEOI) and the Common Reporting Standard (CRS) (*April 2022*)
- OECD Regional Consultations on International Tax Matters (*June 2022*)

## Communications

TIWB regularly reports to global institutions that monitor progress on key development initiatives, including the G20 Finance Ministers, the Inter-Agency Task Force on Financing for Development, the Addis Tax Initiative Monitoring Report, the Platform for Collaboration on Tax, and the Global Partnership for Effective Development Co-operation. The initiative also contributes to the Inclusive Framework Progress Report and the OECD's Tax Co-operation for Development Progress Report, both of which are issued annually.

Engaging with its stakeholders and the broader public remains an important part of the Secretariat's outreach and benefits from sustained support from the initiative's donors and Partner Administrators. TIWB publishes bimonthly newsletters featuring the latest programme launches, interviews, press articles, country experiences/case studies and publications of interest to its subscribers in English, French and Spanish. Subscribers receive this e-newsletter directly in their inbox and it is also shared on the TIWB website ([www.tiwb.org](http://www.tiwb.org)).

The TIWB website remains the primary source of news and information about the initiative. Potential Host Administrations can find detailed information about how to request assistance via the TIWB Portal, experts may signal their interest in participating in TIWB programmes, and Partner Administrations can use the website to find out about opportunities to deploy experts as well as the benefits of doing so.





# 5

## Performance and Objectives

Each year, the TIWB Governing Board agrees on a detailed work plan to set TIWB's objectives for the coming year, which is instrumental for tracking its progress.

### Performance

Overall, TIWB was able to continue operations in spite of the COVID-19 pandemic and achieve the majority of its objectives for 2021/22. These are set out below, along with a report on progress.

**Table 5.1. 2021 progress against objectives**

Objective	Status
1 Maintain existing TIWB programmes and commence new programmes in order to meet the objective of 100 deployments by end 2021.	100 <sup>th</sup> programme launched in Senegal in January 2022.
2 Increase South-South co-operation in order to reach 20 South-South programmes by end 2021.	20 <sup>th</sup> South-South programme launched in January 2022.
3 Implement pilots for existing requests of eight TIWB-CI and two TIWB-AEOI programmes, while exploring other emerging tax areas for TIWB.	Eight ongoing and one completed TIWB-CI pilot programmes.  One ongoing TIWB-AEOI programme (Malaysia/HMRC).
4 Develop relationships with at least three new Partner Administrations willing to deploy tax experts for TIWB programmes.	Australia, Brazil and Italy ( <i>Guardia di Finanza</i> ) have agreed to support new TIWB programmes.

Objective	Status
<p>5 Launch new mentoring programmes with a particular focus on women, with a view to expand the participation of female experts from developing countries.</p>	<p>Three South African mentees, two of whom are female, deployed to support lead TIWB expert in Ghana.</p>
<p>6 Use various platforms at regional and international levels to increase visibility of TIWB programmes and ascertain developing countries' needs.</p>	<p>Network of Tax Organisations 1<sup>st</sup> Technical Conference</p> <p>9<sup>th</sup> Session of the Conference of the States Parties to UNCAC</p> <p>OECD Tax &amp; Development Days 2022</p> <p>Workshop on International Tax Standards: Tax Transparency Related to Exchange of Information for Tax Purposes and Base Erosion and Profit Shifting</p> <p>UNDP High-Level Symposium on Tax and SDGs and Launch of the Tax for SDGs Initiative</p> <p>Experience-sharing workshop on the Implementation of the Standard for Automatic Exchange of Financial Account Information (AEOI) and the Common Reporting Standard (CRS)</p> <p>Virtual ADB High-Level Regional Tax Conference</p>
<p>7 Finalise the UNDP Roster of Experts selection process for six thematic areas.</p>	<p>Roster finalised for TIWB general audit and new areas of support.</p>

Source: TIWB Secretariat

**2022/23 objectives**

TIWB has ambitious objectives for 2022/23 and beyond, with the ultimate aim of enhancing DRM in developing countries and supporting them to achieve their sustainable development goals. The 2022/23 work plan was approved by the Governing Board in May 2022.

Amongst other important tasks, the TIWB Secretariat plans to undertake the following activities in the coming year:

- Scale-up the initiative and commence a minimum of 15 new TIWB programmes
- Increase South-South co-operation in order to start a minimum of three South-South programmes
- Implement eight criminal tax investigation programmes, pilot two effective use of AEOI data programmes and two digitalisation of tax administration programmes
- Secure support from at least two additional Partner Administrations willing to deploy experts on TIWB programmes
- Use various platforms at regional and international levels to increase the visibility of TIWB programmes and ascertain developing countries' needs
- Initiate two additional mentoring programmes with a focus on female experts
- Organise two regional or sector-specific events and convene the annual Experts Roundtable and Stakeholders' Workshop
- Publish the TIWB Annual Report and five newsletters in English, French and Spanish
- Support countries in the practical implementation of the Two-Pillar Solution.
- Continue Phase 2 development and implementation of programme management solutions (TIWB Data Flow)

The initiative has demonstrated impressive flexibility to meet demand in developing countries despite global challenges. Although the major challenges posed by the pandemic have subsided, 2022 has presented these countries with additional pressures, and the tax systems in many countries look set to remain under stress over the medium term. In collaboration with its international development partners, TIWB stands ready to assist tax administrations to meet these challenges.





# A

## Annex A. TIWB Programmes

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### Ongoing TIWB programmes (as of 30 June 2022)

#	Host Administration Country or Jurisdiction	Host Administration	Programme No.	Expert(s)	Commenced in	Number of Missions through June 2022	Total days in country
1	Armenia (1)	State Revenue Committee	F2018-0020	Serving tax official	2020	4	0
2	Bhutan (1)	Department of Revenue and Customs	F2019-0022	Serving tax official	2021	1	0
3	Botswana (5)	Botswana Unified Revenue Service	F2017-0014	Former tax official	2017	20	50
4	Cambodia (2)	General Department of Taxation	F2019-0024	Serving tax official	2020	9	0
5	Colombia (3)	Dirección de Impuestos y Aduanas Nacionales	F2018-0002	Former tax official	2018	1	3
6	Colombia (6)	Dirección de Impuestos y Aduanas Nacionales	F2020-0008	Serving tax official	2021	1	0
7	Dominican Republic	Dirección General de Impuestos Internos	F2018-0017	Serving tax officials	2020	1	0

8	Ecuador	Servicio de Rentas Internas	F2021-0002	Serving tax official	2021	3	0
9	Egypt (2)	Egyptian Tax Authority	F2019-0003	Roster Expert	2019	14	85
10	El Salvador	General Directorate of Internal Taxes	F2020-0015	Serving tax official	2021	3	0
11	Eswatini (2)	Eswatini Revenue Authority	F2018-0027	Former tax official	2020	1	0
12	Georgia (3)	Georgia Revenue Service	F2020-0005	Roster Expert	2021	5	101
13	Georgia (4)	Georgia Revenue Service	F2021-0004	Serving tax official	2022	0	0
14	Ghana (3)	Ghana Revenue Authority	F2019-0006	Serving tax official	2019	2	9
15	Ghana (4)	Ghana Revenue Authority	F2020-0013	Former tax official	2020	9	3
16	Guinea (1)	Direction nationale des Impôts	F2019-0018	Serving tax official	2021	1	0
17	Kazakhstan	State Revenue Committee	F2020-0009	Former tax official	2020	3	0
18	Kenya (4)	Kenya Revenue Authority	F2021-0009	Serving tax official	2021	1	0
19	Liberia (2)	Liberia Revenue Authority	F2017-0009	Serving tax officials	2017	4	17
20	Maldives (2)	Maldives Inland Revenue Authority	F2020-0002	Roster Expert	2021	8	25
21	Mauritius	Mauritius Revenue Authority	F2019-0023	Serving tax official	2022	1	0
22	Mongolia (1)	General Department of Taxation	F2019-0001	Former tax official	2019	22	37
23	Mongolia (2)	General Department of Taxation	F2021-0003	Roster Expert	2021	1	0
24	Nigeria (2)	Federal Inland Revenue Service Nigeria	F2017-0011	Roster Expert	2018	6	24
25	Nigeria (4)	Federal Inland Revenue Service Nigeria	F2020-0012	Serving tax official	2019	7	0

26	Papua New Guinea (1)	Papua New Guinea Internal Revenue Commission	F2018-0014	Serving tax official	2019	6	15
27	Papua New Guinea (2)	Papua New Guinea Internal Revenue Commission	IE2018-02	Industry expert	2019	19	21
28	Papua New Guinea (3)	Papua New Guinea Internal Revenue Commission	F2020-0014	Former tax official	2020	0	0
29	Senegal	Direction Générale des Impôts et des Domaines (DGID)	F2019-0010	Serving tax official	2022	1	0
30	Seychelles	Seychelles Revenue Commission	F2019-0020	Serving tax official	2021	0	0
31	Sierra Leone	National Revenue Authority	F2018-0023	Serving tax official	2020	1	5
32	Sri Lanka (1)	Inland Revenue Department	L2016-0005	Former tax official	2016	6	26
33	Thailand	The Revenue Department of Thailand	F2019-0012	Serving tax official	2021	0	0
34	Togo	Office togolais des recettes	F2019-0014	Serving tax official	2022	0	0
35	Uganda (4)	Uganda Revenue Authority	F2019-0025	Former tax official	2019	13	12
36	Uganda (5)	Uganda Revenue Authority	F2021-0010	Serving tax official	2022	0	0
37	Zambia (3)	Zambia Revenue Authority	IE2018-04	Industry expert	2018	15	32
38	Zambia (4)	Zambia Revenue Authority	F2019-0008	Former tax official	2019	20	13
39	Zambia (5)	Zambia Revenue Authority	F2020-0003	Serving tax official	2021	11	13
40	Zimbabwe (3)	Zimbabwe Revenue Authority	F2021-0008	Serving tax official	2021	6	0

**Ongoing TIWB-CI programmes (as of 30 June 2022)**

#	Host Administration Country or Jurisdiction	Host Administration	Programme No.	Expert(s)	Commenced in	Number of Missions through June 2022	Total days in country
1	Colombia (5)	Dirección de Impuestos y Aduanas Nacionales	TC2019-0001	Serving tax official	2019	1	4
2	Costa Rica	Dirección General de Tributación	TC2020-0001	Serving tax official	2022	0	0
3	Honduras	Servicio de Administracion de Rentas	TC2019-0005	Serving tax official	2021	0	0
4	Kenya (2)	Kenya Revenue Authority	TC2019-0004	Serving tax official	2019	1	3
5	Maldives (3)	Maldives Inland Revenue Authority	TC2021-0001	Serving tax official	2021	2	0
6	Pakistan	Federal Board of Revenue	TC2018-0002	Serving tax official	2019	1	5
7	Tunisia (1)	Direction Générale des Impôts	TC2019-0006	Serving tax official	2020	2	0
8	Uganda (3)	Uganda Revenue Authority	TC2019-0003	Serving tax official	2019	1	3

**Ongoing TIWB Pilot programmes (as of 30 June 2022)**

#	Host Administration Country or Jurisdiction	Host Administration	Programme No.	Expert(s)	Commenced in	Number of Missions through June 2022	Total days in country
1	Malaysia	Inland Revenue Board of Malaysia	AE2021-0001	Serving tax official	2021	4	12
2	Malaysia	Inland Revenue Board of Malaysia	DG2022-0001	Serving tax official	2022	1	0

**Completed TIWB programmes (as of 30 June 2022)**

#	Host Administration Country	Host Administration	Programme No.	Expert	Term	Missions completed	Total days in country
1	Albania	Albanian Tax Directorate	F2015-0001	Serving tax officials	2015	1	218
2	Armenia (2)	State Revenue Committee	TC2019-0002	Serving tax officials	2019-2021	3	7
3	Benin (1)	Direction générale des impôts	F2017-0010	Serving tax official	2019-2021	11	10
4	Botswana (1)	Botswana Unified Revenue Service	L2015-0003	Former tax official	2015 – 2017	4	20
5	Botswana (2)	Botswana Unified Revenue Service	F2016-0006	Serving tax officials	2016 – 2018	5	25
6	Botswana (3)	Botswana Unified Revenue Service	IE2017-01	Industry expert	2017	1	2
7	Cambodia (1)	General Department of Taxation	L2016-0003	Former tax official	2016	1	5
8	Cameroon (1)	Direction Générale des Impôts	F2017-0002	Serving tax officials	2017 – 2019	7	31
9	Cameroon (2)	Direction Générale des Impôts	F2018-0012	Serving tax official	2019-2020	6	28
10	Central African Republic	Direction générale des impôts et des domaines	F2019-0009	Serving tax official	2020	2	5
11	Chad	Direction Générale des Impôts	F2018-0010	Serving tax official	2019 - 2020	4	22
12	Colombia (1)	Dirección de Impuestos y Aduanas Nacionales	L2012-0001	Former tax official	2012 – 2014	9	40
13	Colombia (2)	Dirección de Impuestos y Aduanas Nacionales	F2018-0001	Serving tax official	2018 - 2021	7	37

14	Congo (Republic of)	Direction Générale des Impôts et des Domaines	F2016-0012	Serving tax official	2017-2019	6	28
15	Costa Rica (1)	Dirección General de Tributación	F2016-0005	Serving tax officials	2016 – 2017	5	20
16	Costa Rica (2)	Dirección General de Tributación	F2018-0011	Serving tax officials	2018-2019	4	20
17	Côte d'Ivoire	Direction Générale des Impôts	F2017-0005	Serving tax official	2018-2019	6	30
18	Egypt (1)	Egyptian Tax Authority	F2016-0011	Roster Expert and Egyptian tax expert	2017-2019	7	35
19	Egypt (3)	Egyptian Tax Authority	F2019-0004	Serving tax official	2020	5	9
20	Eswatini (1)	Eswatini Revenue Authority	F2017-0004	Serving tax official	2018-2020	3	10
21	Ethiopia (1)	Ethiopian Revenues and Customs Authority	F2016-0016	Serving tax officials	2015-2018	9	51
22	Ethiopia (2)	Ethiopian Revenues and Customs Authority	IE2018-01	Industry expert	2018	1	3
23	Gabon (1)	Direction Générale des Impôts du Gabon	F2018-0013	Roster Expert	2019-2021	7	32
24	Georgia (1)	Georgia Revenue Service	F2016-0008	Roster Expert	2016 – 2017	3	15
25	Georgia (2)	Georgia Revenue Service	F2017-0013	Roster Expert	2018-2019	6	30
26	Ghana (1)	Ghana Revenue Authority	F2014-0001	Serving tax officials	2013 – 2018	9	42
27	Ghana (2)	Ghana Revenue Authority	F2019-0005	Serving tax official	2019-2021	4	5
28	Honduras (1)	Servicio de Administración de Rentas	F2019-0007	Roster Expert	2020 - 2021	7	5
29	Jamaica (1)	Tax Administration Jamaica	F2016-0004	Former tax official	2016-2018	4	25

30	Jamaica (2)	Tax Administration Jamaica	F2016-0013	Serving tax official	2017-2019	7	67
31	Jamaica (3)	Tax Administration Jamaica	IE2019-02	Industry expert	2019	1	5
32	Kenya (1)	Kenya Revenue Authority	L2012-0002	Former tax official	2012-2020	16	70
33	Kenya (3)	Kenya Revenue Authority	IE2019-01	Industry expert	2019	1	5
34	Kosovo	Tax Administration of Kosovo	F2017-0008	Roster Expert	2018-2020	6	29
35	Lesotho	Lesotho Revenue Authority	F2015-0003	Serving tax officials	2015 – 2019	11	56
36	Liberia (1)	Liberia Revenue Authority	F2016-0002	Roster Expert	2016 – 2018	10	52
37	Liberia (3)	Liberia Revenue Authority	IE2016-01	Former tax official	2016 – 2018	7	37
38	Madagascar	Ministère de l'Économie et des Finances	F2019-0016	Serving tax official	2019-2020	3	5
39	Malawi	Malawi Revenue Authority	L2016-0002	Serving tax officials	2016 – 2017	5	25
40	Maldives (1)	Maldives Inland Revenue Authority	F2018-0004	Serving tax official	2018-2020	6	23
41	Mali	Direction générale des impôts	F2019-0011	Serving tax official	2020	4	5
42	Nigeria (1)	Federal Inland Revenue Service	F2016-0003	Roster Expert	2016 – 2018	6	34
43	Nigeria (3)	Federal Inland Revenue Service	L2018-0001	Former tax official	2018	2	10
44	Pakistan (1)	Federal Board of Revenue	F2018-0016	Serving tax officials	2018-2019	4	27
45	Peru (1)	Superintendencia nacional de administración tributaria	L2017-0001	Former tax official	2016-2017	2	7
46	Rwanda	Rwanda Revenue Authority	F2016-0014	Serving tax officials	2017-2019	6	23

47	Senegal (1)	Direction Générale des Impôts et des Domaines	F2015-0002	Serving tax officials	2014 – 2015	6	30
48	Senegal (2)	Direction Générale des Impôts et des Domaines	F2016-0007	Serving tax officials	2017 – 2018	5	24
49	Uganda (1)	Uganda Revenue Authority	L2016-0001	Former tax official	2016-2018	4	20
50	Uganda (2)	Uganda Revenue Authority	F2016-0010	Roster Expert and former tax official	2017-2019	11	105
51	Ukraine	State Fiscal Service of Ukraine	F2017-0012	Roster Expert	2019-2020	3	18
52	Viet Nam (1)	General Department of Taxation, Ministry of Finance	L2016-0006	Former tax official	2015-2017	4	16
53	Zambia (1)	Zambia Revenue Authority	L2015-0001	Former tax official	2016-2018	3	9
54	Zambia (2)	Zambia Revenue Authority	F2018-0009	Serving tax official	2018-2019	7	35
55	Zimbabwe (1)	Zimbabwe Revenue Authority	L2015-0002	Former tax official	2016-2018	4	16
56	Zimbabwe (2)	Zimbabwe Revenue Authority	F2017-0001	Serving tax official	2019-2020	4	15



## Annex B. TIWB Governing Board

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The TIWB Governing Board is co-chaired by the heads of the OECD and UNDP and includes an illustrious group of ministers, commissioners and academics retaining gender and regional balance.

Board member Minister Ville Skinnari comments on Finland's involvement:

*"We support TIWB because it has proven itself as a very successful initiative in the important field of taxation capacity-building, contributing to more effective domestic resource mobilisation."*

Board member Dr. Ekniti Nitithanprapas, Director General, Revenue Department of Thailand comments about digital transformation:

*"The COVID-19 crisis provides an opportunity to rethink tax authorities' strategy...Digital transformation and data analytics are necessary to effectively pursue critical tax policy objectives such as broadening the tax base, enhancing transparency and reducing the compliance burden."*

The Board is currently comprised of the following members:



Mathias Cormann  
Secretary-General of the OECD, Co-Chair



Achim Steiner  
Administrator of UNDP, Co-Chair



John Christensen  
*Director, Balanced Economy Project*



Sir Paul Collier  
*Professor, Oxford University*



Bob Hamilton  
*Commissioner of the Canada Revenue Agency*



Sigrid Kaag  
*Minister for Foreign Trade and Development in the Netherlands*



Mary Baine  
*Director of Tax Programmes, ATAF*



Nora Lustig  
*Professor of Latin American Economics and Director of the Commitment to Equity Institute (CEQ) at Tulane University*



Dr. Ekniti Nitithanprapas  
*Director General, Revenue Department of Thailand*



Ville Skinnari  
*Minister for Development Co-operation and Foreign Trade, Finland*



# Annex C. TIWB's Development Partners

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## European Union



Co-funded by the  
European Union

## Finland



With support from  
Finland's development  
cooperation

## Germany



Federal Ministry  
for Economic Cooperation  
and Development

## Ireland



## Japan



Ministry of Finance, JAPAN

## Luxembourg



LUXEMBOURG  
AID & DEVELOPMENT



THE GOVERNMENT  
OF THE GRAND-DUCHY OF LUXEMBOURG  
Ministry of Finance

## The Netherlands



Ministry of Foreign Affairs

## Norway



Norad

## Sweden



Sweden  
Sverige

## Switzerland



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs,  
Education and Research EAER  
State Secretariat for Economic Affairs SECO

## United Kingdom



UKaid  
from the British people

# Tax Inspectors Without Borders

ANNUAL REPORT 2022

In a challenging year, TIWB has persevered in delivering additional revenue and building audit skills that can improve the overall performance of developing country tax administrations in the longer term, making it an indispensable tool in the efforts to improve domestic resource mobilisation. With the collaboration of many development partners, that provide funding and expert resources, TIWB continues to expand in scope and reach and stands ready to assist an increasing number of tax administrations in developing countries.

This report looks back at TIWB's achievements from July 2021 to June 2022. Chapter 1 describes TIWB in context. Chapter 2 provides details on TIWB programmes and operations. Chapter 3 provides information on results obtained over the past year. Chapter 4 highlights TIWB participation at international events and the initiative's communication efforts. Finally, Chapter 5 sets out the work plan for the year and provides an overview of the previous year's objectives and performance.

For more information:



[secretariat@tiwb.org](mailto:secretariat@tiwb.org)



<http://www.tiwb.org>



[@TIWB\\_News](https://twitter.com/TIWB_News)

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