

TAX INSPECTORS WITHOUT BORDERS

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Zoom videoconference

An OECD/UNDP joint initiative



The TIWB Model

TIWB is a concrete example of successful co-operation between the OECD and UNDP

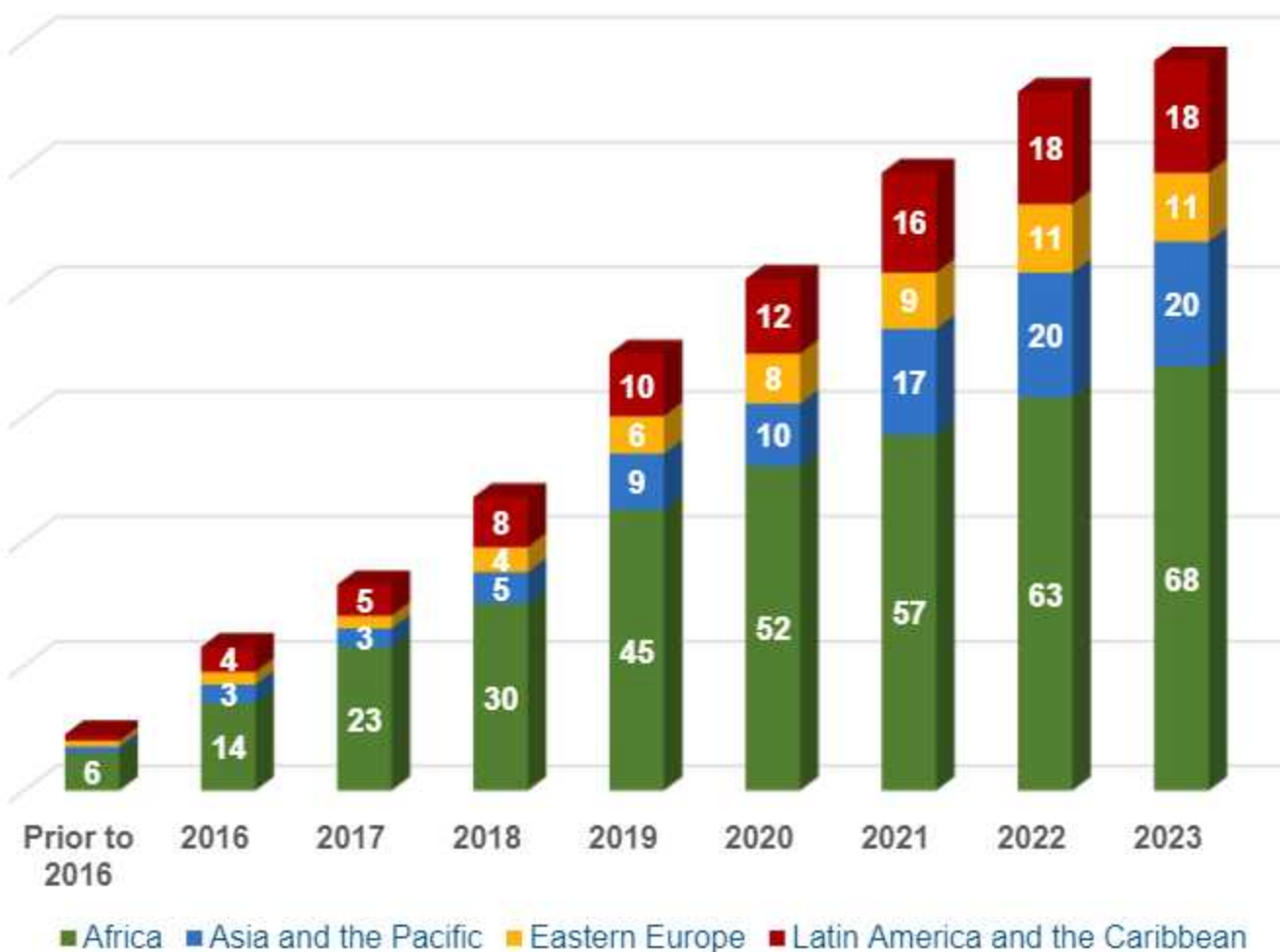
- A **niche form of assistance** that complements more traditional capacity building assistance
- Concrete and practical **on-site technical support**
- **Tailor-made programmes** based on the needs of tax administrations in developing countries
- TIWB Experts interact directly with the Host Administration tax officials – **they do not substitute for them**
- Assistance aimed at **mobilising domestic resources** in developing countries

Main stakeholders of the TIWB initiative

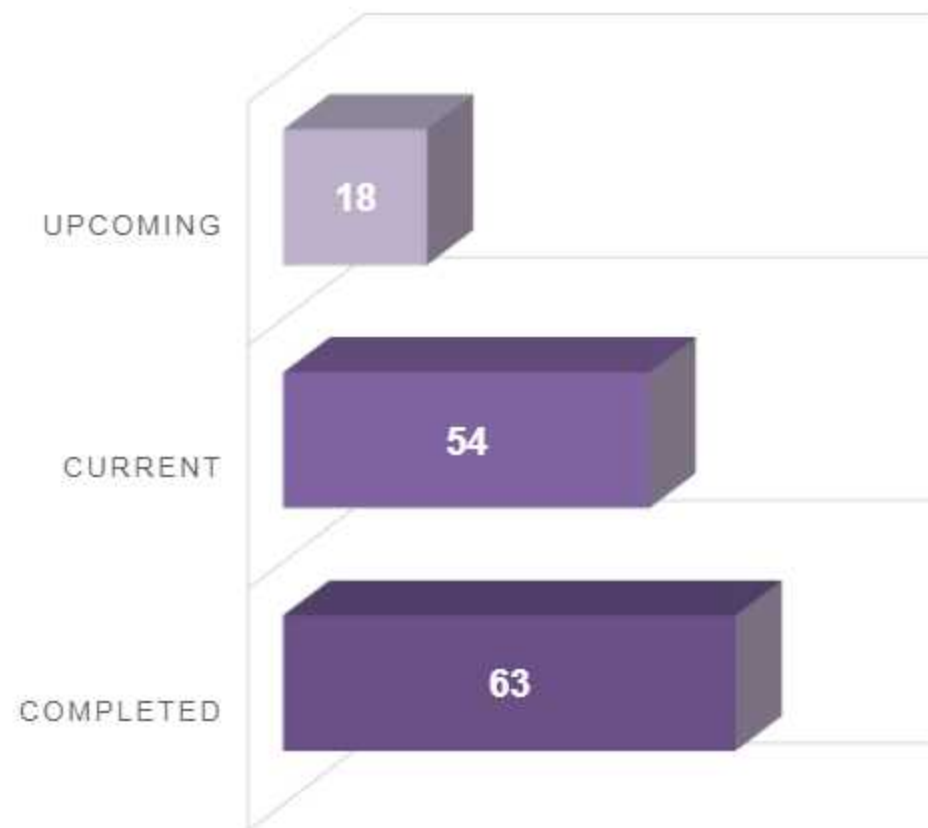


TIWB in numbers

Regional distribution of programmes commenced (*cumulatively*)



TIWB programmes status as of May 2023



Note: To date, 24 South-South co-operation programmes have been launched.

TIWB revenue impact worldwide

- Current & completed programmes
- Upcoming programmes

Latin America and the Caribbean:
Tax collected: USD 122 million
Tax assessed: USD 587 million

Eastern Europe:
Tax collected: USD 59.6 million
Tax assessed: USD 150 million

Africa:
Tax collected: USD 1.6 billion
Tax assessed: USD 3.9 billion

Asia and the Pacific:
Tax collected: USD 288 million
Tax assessed: USD 302 million

Total tax collected:
USD 2.07 billion

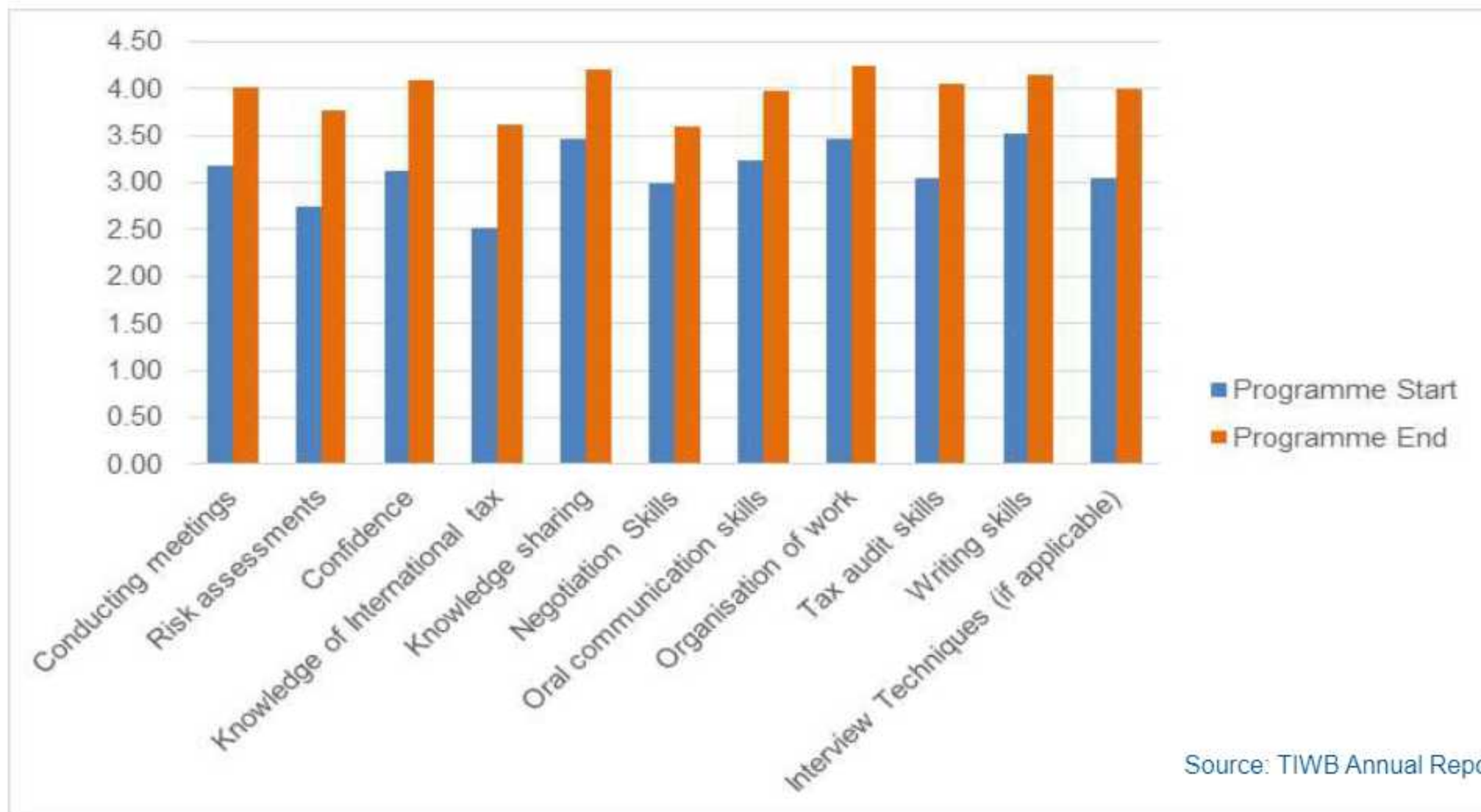
Total tax assessed:
USD 4.94 billion

Note:
Reflects results of additional tax collected and assessed by TIWB host administrations from 2012 to date.

All reported revenues are generated with the support of partners (incl. the African Tax Administration Forum, the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development, World Bank Group, among others)

Capacity & Skills Building

Auditor's self-perception of competence (scaled from 1=poor to 5=excellent) pre- and post-TIWB programmes



Source: TIWB Annual Report 2022

Areas of assistance

Tax Audits



- Risk assessment / Case selection
- Transfer pricing audits
- Sector-specific issues
- Advanced Pricing Arrangements / Mutual Agreement Procedures

Criminal Tax Investigations



- Self-assessment through Maturity Model to identify gaps
- Criminal investigation case work
- Policy work

Effective use of AEOI



- Complements the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes
- Treatment of CRS data
- Use of CRS data

Digitalisation of Tax Administrations



- Confidential advice on high-level decisions (e.g. systems procurement)
- Assistance on project and change management

Extractive Industries Taxation



Potential

Taxation and Environment



Potential

Taxing Digital Economy, incl. Two-Pillars



Potential

Auditing VAT on Digital Trade



Potential

Effective Use of CbCR Data



Potential

Digitalisation of Tax Administrations Pilot Programmes - Update

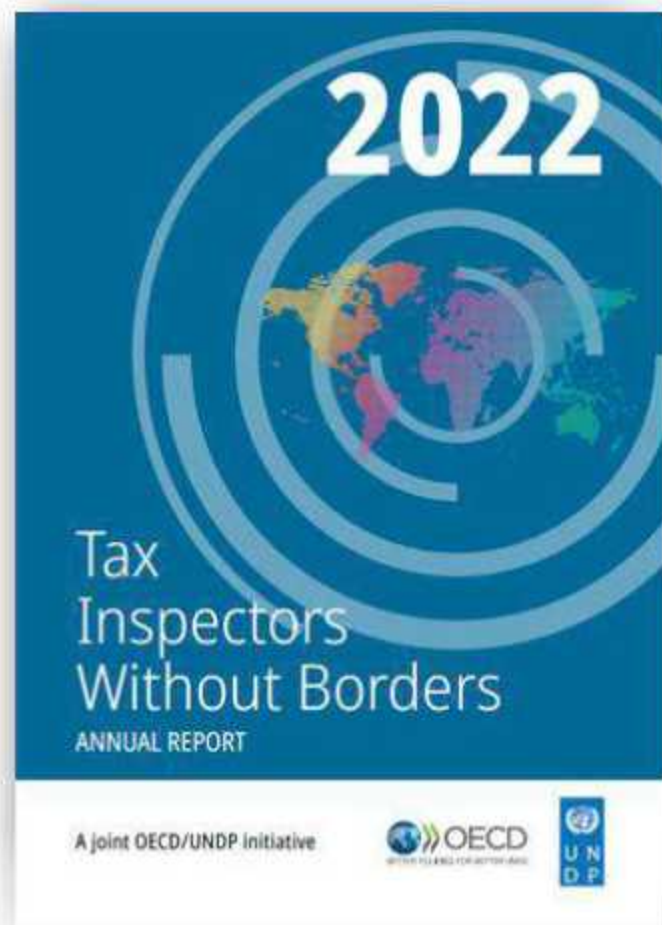
- TIWB pilot programmes on digitalisation of tax administration aim to provide advice on the overall strategy and governance of the digitalisation of the tax administration
- Four TIWB pilot programmes on digitalisation of tax administration are being implemented in Georgia, Kenya, Malaysia and Sierra Leone

Host	Partner	Topic
Georgia	Netherlands	Developing a digital strategy
Kenya	United Kingdom	Strategy and governance of tax administration digitalisation
Malaysia	Chile	Strategic questions related to the introduction of electronic invoicing
Sierra Leone	Sweden	Digital maturity assessment and follow-up

UNDP Country Office TIWB Support



General Information



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Annual Report: <https://bit.ly/tiwb-2022>