

# 2024



# Tax Inspectors Without Borders

ANNUAL REPORT

A joint OECD/UNDP initiative



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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. TIWB builds on global co-operation and multilateralism to achieve sustainable impact and results. Through TIWB, the OECD and UNDP join forces to bring together tax administrations, as well as independent experts, from across the world to support developing countries address critical taxation challenges and help accelerate financing for the Sustainable Development Goals (SDGs).

This report reflects upon TIWB's accomplishments and activities over the period from July 2022 to December 2023. During this timeframe, countries have faced multiple interrelated challenges, including the effect of climate change and the impacts of conflict, in addition to high inflation (particularly in energy and food). Meanwhile, illicit financial flows associated with corruption, illegal trade, and money laundering, have constrained countries' fiscal space, which was already substantially reduced by the impact of COVID-19 on public finances. Developing economies face tremendous challenges servicing their debt and addressing deficits while maintaining their investments in development.

The SDG financing gap in developing countries has increased by 56% to USD 3.9 trillion since the outbreak of the COVID-19 pandemic. Closing this gap requires action on many fronts – in particular, on taxation. Domestic resources account for, on average, more than half of countries' financing for development. Yet tax revenues as a share of gross domestic product (GDP) in many jurisdictions have shown relatively little growth since the global financial crisis and in some cases have declined. The tax-to-GDP ratio of many developing countries remains below 12.75%, considered by some as a prerequisite for development.

Enhancing domestic resource mobilisation (DRM) requires progress across a range of tax types. In most developing countries, taxes on goods and services generate the largest proportion of resources, but corporate income tax (CIT), personal income tax and social security also make an important contribution, in addition to revenues from natural resources. Reforms in the areas of digitalised tax administration and the taxation of extractives, as well as ongoing efforts to generate supplementary revenues from health taxes and environmentally-related taxes point to some of the main opportunities for developing countries.

The TIWB initiative is addressing a broad range of challenges faced by developing countries in their efforts to boost tax revenues. With a portfolio of 59 ongoing (current) and 71 completed programmes, including 25 South-South collaborations, the initiative has achieved remarkable success and demonstrated excellent value for money. Since its inception, TIWB assistance has helped tax administrations in developing countries generate an additional USD 2.30 billion in tax revenues and USD 6.05 billion in tax assessments across 62 jurisdictions in Africa, Asia and the Pacific, Eastern Europe, and Latin America and the Caribbean (LAC).

Much of the success in Africa has been due to the work of Africa Tax Administration Forum (ATAF) working in close partnership with TIWB. TIWB programmes adopt a customised approach to meeting the distinct needs of each tax administration across a wide range of areas. In addition to issues such as transfer pricing and the reinforcement of criminal tax investigations (TIWB-CI), the initiative also spans the digitalisation of tax administrations and the effective use of automatic exchange of financial account information (AEOI), complementing the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum).

The initiative remains committed to supporting low-capacity countries, for which TIWB has recently introduced additional pilot programmes to address critical issues. For example, TIWB has expanded its scope to encompass pilot programmes aimed at ensuring the practical and appropriate use of country-by-country reporting (CbCr), which provides global access to information about multinational enterprises (MNEs) and is a valuable mechanism for identifying Base Erosion and Profit Shifting (BEPS) and high-level transfer pricing risks.

As e-commerce continues to grow and diversify, practical implementation of OECD standards and guidance for addressing the challenges of collecting value added tax (VAT) on digital trade will allow governments to secure critical VAT revenues and ensure a level playing field between e-commerce and traditional businesses, without stifling innovation or economic growth. In response, TIWB has introduced pilot programmes for the audit of VAT on digital trade.

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 Economy (Two-Pillar Solution), agreed by over 135 members of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (Inclusive Framework on BEPS or IF). The new rules aim to ensure 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 CIT through the introduction of a global minimum corporate tax (GMT) rate of 15%. The new rules on the GMT come into effect from 2024 onwards and TIWB is well-placed to meet already high demand from developing countries for help.

To meet these significant challenges and opportunities in the coming year, the OECD and UNDP will strengthen the TIWB team, scale up the availability of experts and extend the TIWB offer into new areas, ensuring a well-considered division of labour with its many partners working to support developing countries with their tax challenges.

# Abbreviations and Acronyms

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<b>AEOI</b>	Automatic Exchange of Financial Account Information
<b>AGT</b>	Angolan General Tax Administration
<b>APA</b>	Advance Pricing Agreements
<b>ARF</b>	Assistance Request Form
<b>ATAF</b>	African Tax Administration Forum
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>CbCr</b>	Country-by-Country Reporting
<b>CGT</b>	Capital Gains Tax
<b>CIT</b>	Corporate Income Taxation
<b>CO</b>	UNDP Country Office
<b>CRS</b>	Common Reporting Standard
<b>DRM</b>	Domestic Resource Mobilisation
<b>DTA</b>	Digitalisation of Tax Administrations
<b>DTMM</b>	Digital Transformation Maturity Model
<b>EOI</b>	Exchange of Information
<b>FBR</b>	Pakistan Federal Board of Revenue
<b>FTA</b>	Forum on Tax Administration
<b>GDP</b>	Gross Domestic Product
<b>Global Forum</b>	Global Forum on Transparency and Exchange of Information for Tax Purposes
<b>GloBE Rules</b>	Global Anti-Base Erosion Rules
<b>GMT</b>	Global Minimum Corporate Tax
<b>GPEDC</b>	Global Partnership for Effective Development Co-operation
<b>GRS</b>	Georgia Revenue Service
<b>GST</b>	Goods and services tax
<b>HMRC</b>	His Majesty's Revenue and Customs
<b>IFFs</b>	Illicit Financial Flows
<b>IF</b>	OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting or Inclusive Framework
<b>IGF</b>	Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development
<b>IMF</b>	International Monetary Fund
<b>IRC</b>	Papua New Guinea Internal Revenue Commission

<b>IRS</b>	Indian Revenue Service
<b>KSPTA</b>	Knowledge Sharing Platform for Tax Administrations
<b>LAC</b>	Latin America and the Caribbean
<b>LHDN</b>	Malaysia Inland Revenue Board (Lembaga Hasil Dalam Negeri)
<b>MAP</b>	Mutual Agreement Procedure
<b>MIRA</b>	Maldives Inland Revenue Authority
<b>MNE</b>	Multinational Enterprise
<b>MOU</b>	Memorandum of Understanding
<b>NTCA</b>	Netherlands Tax and Customs Administration
<b>NRA</b>	Sierra Leone National Revenue Authority
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>PNG</b>	Papua New Guinea
<b>PRAL</b>	Pakistan Revenue Automation Limited
<b>QDMTT</b>	Qualified Domestic Minimum Top-up Tax
<b>RFB</b>	<i>Receita Federal do Brasil</i>
<b>SARS</b>	South African Revenue Service
<b>SAT</b>	<i>Servicio de Administración Tributaria</i>
<b>SDGs</b>	Sustainable Development Goals
<b>STTR</b>	Subject-to-tax-rule
<b>TAK</b>	Tax Administration Kosovo*
<b>TFTC</b>	Task Force on Tax Crimes and Other Crimes
<b>TIWB</b>	Tax Inspectors Without Borders
<b>TIWB-AEOI</b>	TIWB effective use of AEOI programmes
<b>TIWB-CI</b>	TIWB criminal tax investigation programmes
<b>TREAT</b>	Tax Risk Evaluation and Assessment Tool
<b>UN</b>	United Nations
<b>UNDP</b>	United Nations Development Programme
<b>URA</b>	Uganda Revenue Authority
<b>VAT</b>	Value Added Taxes
<b>WBG</b>	World Bank Group
<b>WoG</b>	Whole-of-Government approach
<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.

**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 is strategically positioned as a niche initiative in the international technical assistance landscape. It contributes to, and gains traction from, the United Nations Financing for Development agenda and supports progress towards the SDGs. Simultaneously, the TIWB initiative underpins the OECD/G20 BEPS actions as part of a wider international effort to strengthen developing countries' ability to effectively tax MNEs. To date, 62 jurisdictions around the world have benefited or are benefitting from technical capacity building assistance provided under TIWB programmes.



# Context

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## Developing countries and the new international tax rules

As the international economy becomes ever-more interconnected, countries increasingly need to co-operate with each other in implementing multilateral solutions to common challenges. The Inclusive Framework on BEPS and its agreement on a Two Pillar Solution represent unprecedented steps forward in international tax co-operation. The Two-Pillar Solution provides developing countries with an opportunity to implement reforms across their corporate tax framework, augmenting mobilisation of domestic resources that are, in turn, essential for achieving the SDGs.

Pillar One addresses the challenge of MNEs paying insufficient tax in the markets where their users/consumers are located. New rules will provide jurisdictions in which users/consumers are located with a new taxing right over a portion of the profits of the largest and most profitable MNEs in the world. Under the Pillar One framework, a simplified and streamlined application of transfer pricing principles to in-country marketing and distribution activities will also be introduced. In future years, consideration could be given to provide TIWB assistance with respect to aspects of Pillar One – an assessment will be made in the course of 2024.

Pillar Two addresses the challenge of MNEs shifting their profits to jurisdictions with lower tax rates. New rules under Pillar Two aim to end the 'race to the bottom' by ensuring that global in-scope MNEs are subject to an effective minimum corporate tax of at least 15% in every jurisdiction where they operate.

The OECD is continuing to work on estimates of the GMT under Pillar Two based on data from 2017-2020. The GMT is expected to raise USD 155-192 billion in additional revenues each year which represents an increase of between 6.5% and 8.1% of global CIT revenues.

With the GMT rules already taking effect in some jurisdictions, demand from developing countries for guidance is expected to grow as policymakers consider their implementation. TIWB stands ready to provide technical assistance to countries that request support in the practical implementation of these rules.

Whilst the international tax and development community, including TIWB, will likely remain focused on these and other corporate tax issues in the coming years, it is anticipated that other areas of taxation will also play a significant role and make notable contributions towards financing development. TIWB is committed to exploring these other areas where its approach can add value (see Chapter 3 for more details).



### Tax and the Sustainable Development Goals

The United Nations (UN) has warned that the world is dangerously far from achieving the SDGs and urgent action is needed.<sup>1</sup> Developing countries are the most exposed to multiple conflicts, the impacts of climate change, increasing costs of servicing public debt and rising interest rates, inflation and cost of living challenges, and illicit financial flows (IFFs) resulting from illicit trade, corruption and money laundering, all of which limit the fiscal space for developing countries and is creating a “great financing divide” according to the UN.<sup>2</sup>

This is in addition to the pressure on revenue collection that was created by the COVID-19 pandemic, which the UN has said is “driving a widening ‘pandemic recovery gap’ that threatens achievement of the Sustainable Development Goals.” Estimates indicate that the gap to reach

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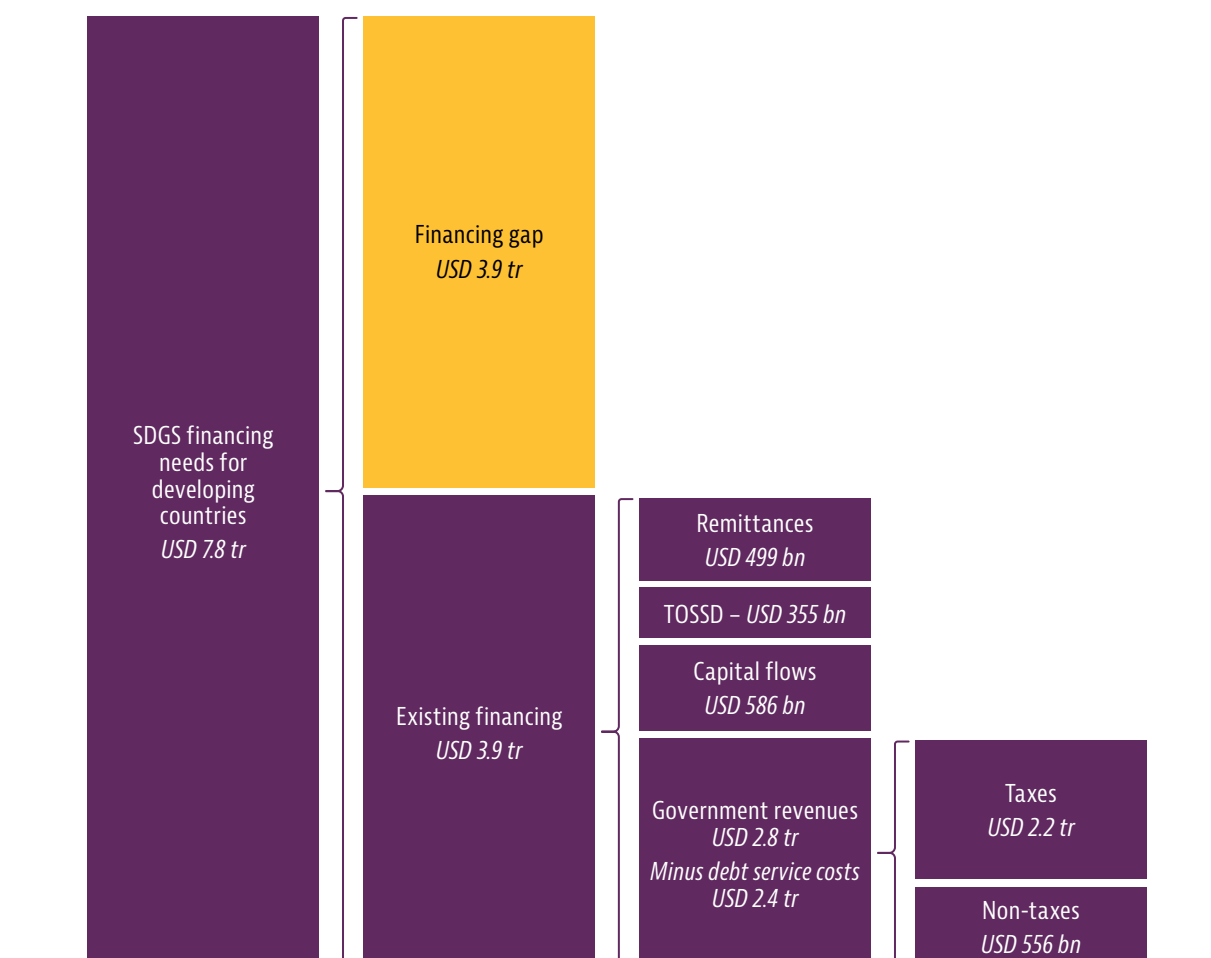
1 UN ECOSOC, (2023), Progress towards the Sustainable Development Goals: Towards a Rescue Plan for People and Planet Report of the Secretary-General (Special Edition), <https://hlpf.un.org/sites/default/files/2023-04/SDG%20Progress%20Report%20Special%20Edition.pdf>.  
2 UN Inter-agency Task Force on Financing for Development, Financing for Sustainable Development Report 2022), [https://www.un.org/ohrrls/sites/www.un.org.ohrrls/files/fsdr\\_2022.pdf](https://www.un.org/ohrrls/sites/www.un.org.ohrrls/files/fsdr_2022.pdf).

the SDGs in developing countries increased by 56% after the outbreak of COVID-19 and that almost USD 4 trillion is needed to meet the targets.<sup>3</sup>

The technical support provided by TIWB to these developing economies aims to assist them in bridging the financial gap and achieving their SDGs through effective revenue mobilisation.

Figure 1.1 illustrates the crucial role that taxation plays in bridging the SDG financing gap to which TIWB can make a contribution.

**Figure 1.1. The SDG financing gap and existing sources of financing for development**



Sources: [Global Outlook on Financing for Sustainable Development 2023](#), based on figures for ODA-eligible countries excluding China; remittances are based on KNOMAD (2022) [Remittance inflows](#) (<https://www.knomad.org/data/remittances>). Capital flows are from IMF, [Balance of payments](#) (<https://data.imf.org/bop>); data on composition of government revenues taken from IMF (2022), [World Economic Outlook - April 2022 edition](#) (<https://www.imf.org/en/Publications/WEO/weo-database/2022/April>). All other taxes from the Global Revenue Statistics Database.

<sup>3</sup> OECD, (2023), [Global Outlook on Financing for Sustainable Development 2023](https://www.oecd.org/finance/global-outlook-on-financing-for-sustainable-development-2023-fcbe6ce9-en.htm#:~:text=The%20gap%20to%20reach%20the,finance%20to%20fill%20this%20gap), <https://www.oecd.org/finance/global-outlook-on-financing-for-sustainable-development-2023-fcbe6ce9-en.htm#:~:text=The%20gap%20to%20reach%20the,finance%20to%20fill%20this%20gap>.

The TIWB initiative brings together the knowledge, unique tools and experience of the OECD and UNDP to support developing countries in mobilising domestic resources, which is crucial in closing the SDG financing gap. TIWB provides targeted and unique capacity building programmes that support the achievement of sustained economic development by supporting reforms that promote fairer tax systems in developing countries across the world.

Its main objectives are to help developing countries enforce tax legislation and enhance the effectiveness of their tax administration. This effort supports the achievement of the SDGs by:

- Mobilising domestic revenues to increase funding for vital infrastructure and SDG-relevant projects, while also reducing countries' dependence on external financing;
- Assisting in the implementation of more efficient tax legislation, which helps reduce tax avoidance and IFFs, thereby contributing to the sustainability of the global financial system and the reduction of IFF risks; and
- Assisting in the fight against tax crime and increasing the likelihood of wrongdoers being brought to justice. This enhances the social contract between citizens and the state and improves tax morale.

## UNDP Country Office engagement

UNDP's involvement in TIWB significantly boosts the receptivity, implementation and success of TIWB programmes. UNDP Country Offices (COs) make a major contribution in this regard, providing a critical link between the TIWB Secretariat and host administrations. Strong relationships with stakeholders and understanding of the host countries' political landscape are key enablers for TIWB programmes.

UNDP COs participate in official launches, assist host administrations with technological solutions, and provide translators and/or interpreters when needed. They also help TIWB experts adapt to local contexts, understand local procedures and navigate cultural nuances.

The link between TIWB and UNDP's 'Tax for SDGs' initiative has significantly broadened the uptake of TIWB programmes at the country level. Tax for SDGs Country Engagement Plans act as a catalyst, showcasing the value of tax reforms linked to the SDGs which, in turn, have prompted governments to embrace TIWB programmes. For example, in Sri Lanka, initial legislative barriers were overcome when TIWB was integrated within the broader UNDP Tax for SDGs initiative.

National Tax for SDGs co-ordinators actively assist governments in understanding how TIWB can be of value to them. This collaborative framework has led to the launch of new programmes in countries like Nigeria and Angola, where the UNDP CO hosted the launch of the programme and provided logistical support to the TIWB expert.



### **ATAF's role as a strategic partner in the African region**

ATAF's collaboration with TIWB continues to play a pivotal role in steering technical support in the African region. This collaboration in Africa leverages ATAF's established relationships with its 42 member countries across the African continent, the OECD's active engagement of African countries in international tax matters and the UNDP's country-level presence in Africa. In a co-ordinated effort, ATAF and TIWB work together to implement audit and other case-based programmes on a demand-driven basis.

Through its extensive capacity building programmes, ATAF plays a crucial role in laying a robust foundation for subsequent hands-on audit support. This collaborative and synergistic approach underscores the commitment of TIWB and ATAF to enhancing capacity building effectiveness in Africa – resulting in impact on revenue mobilisation and tax administration reforms across the African continent.







## Programmes and operations

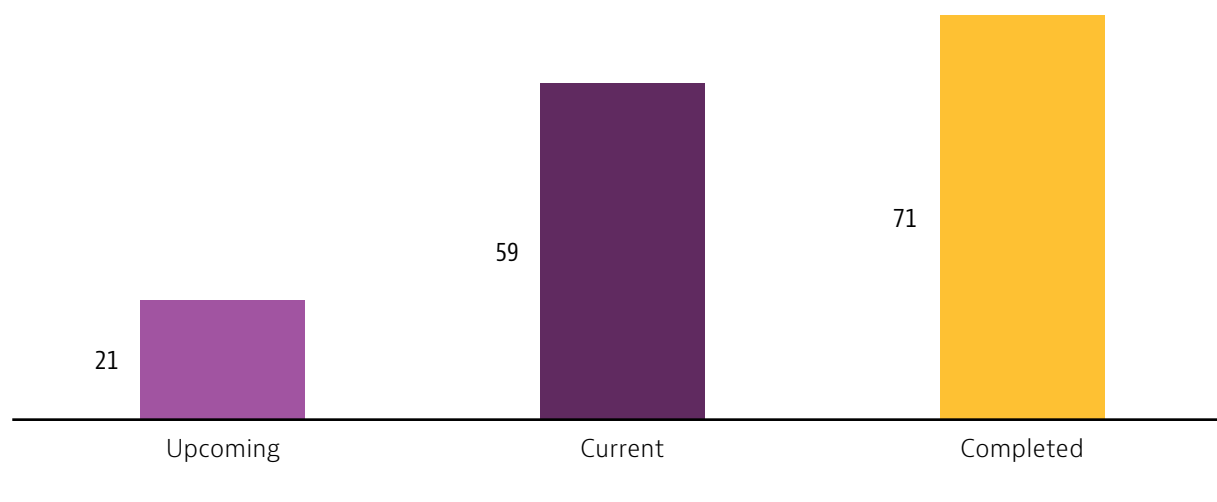
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### A unique capacity building approach

TIWB is recognised as a unique tool for enhancing the capacity of developing countries to administer tax policies. Host administrations across the world benefitting from TIWB support have been effective in curbing BEPS risks and in mobilising domestic resources to achieve the SDGs. As of end December 2023, the TIWB initiative had implemented 71 completed programmes and 59 programmes were ongoing (see Figure 2.1). A total of 62 jurisdictions around the world have benefitted from or are benefitting from TIWB assistance.

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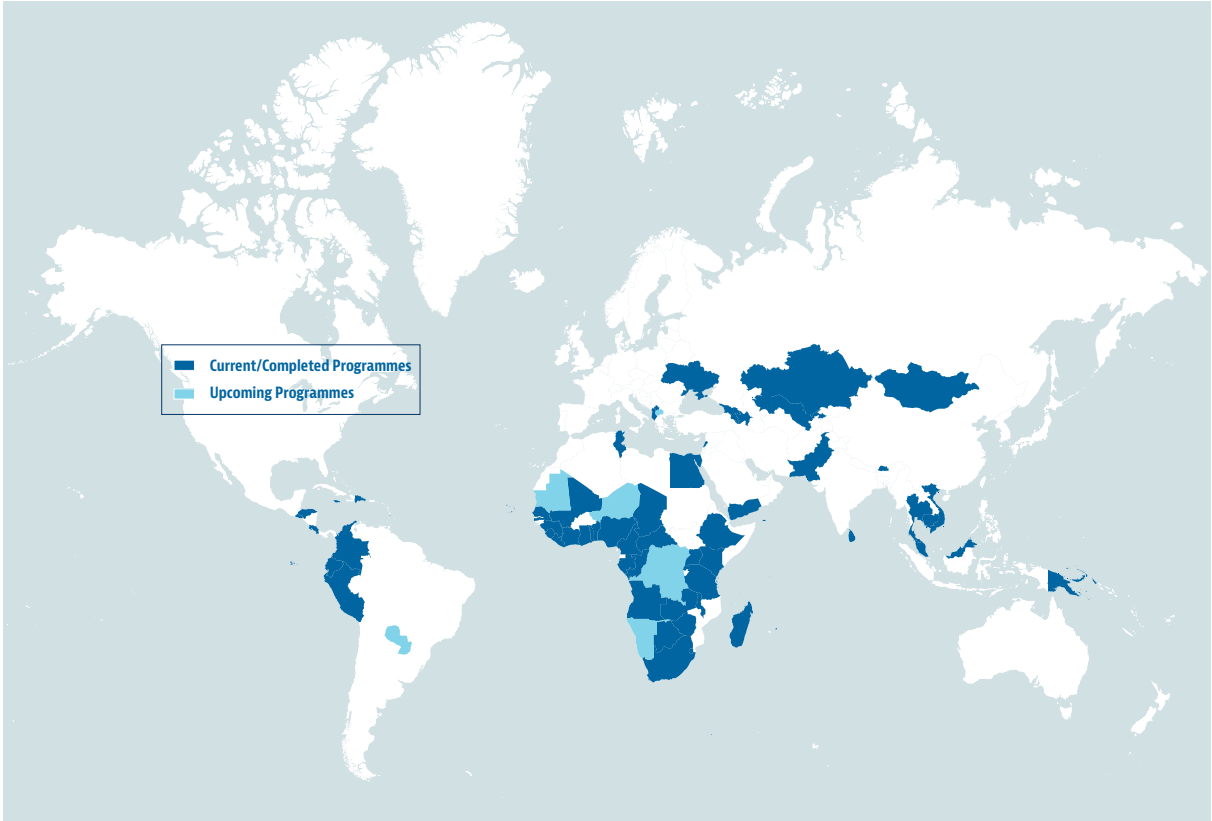
Figure 2.1. Status of TIWB programmes as of 31 December 2023



Source: TIWB Secretariat

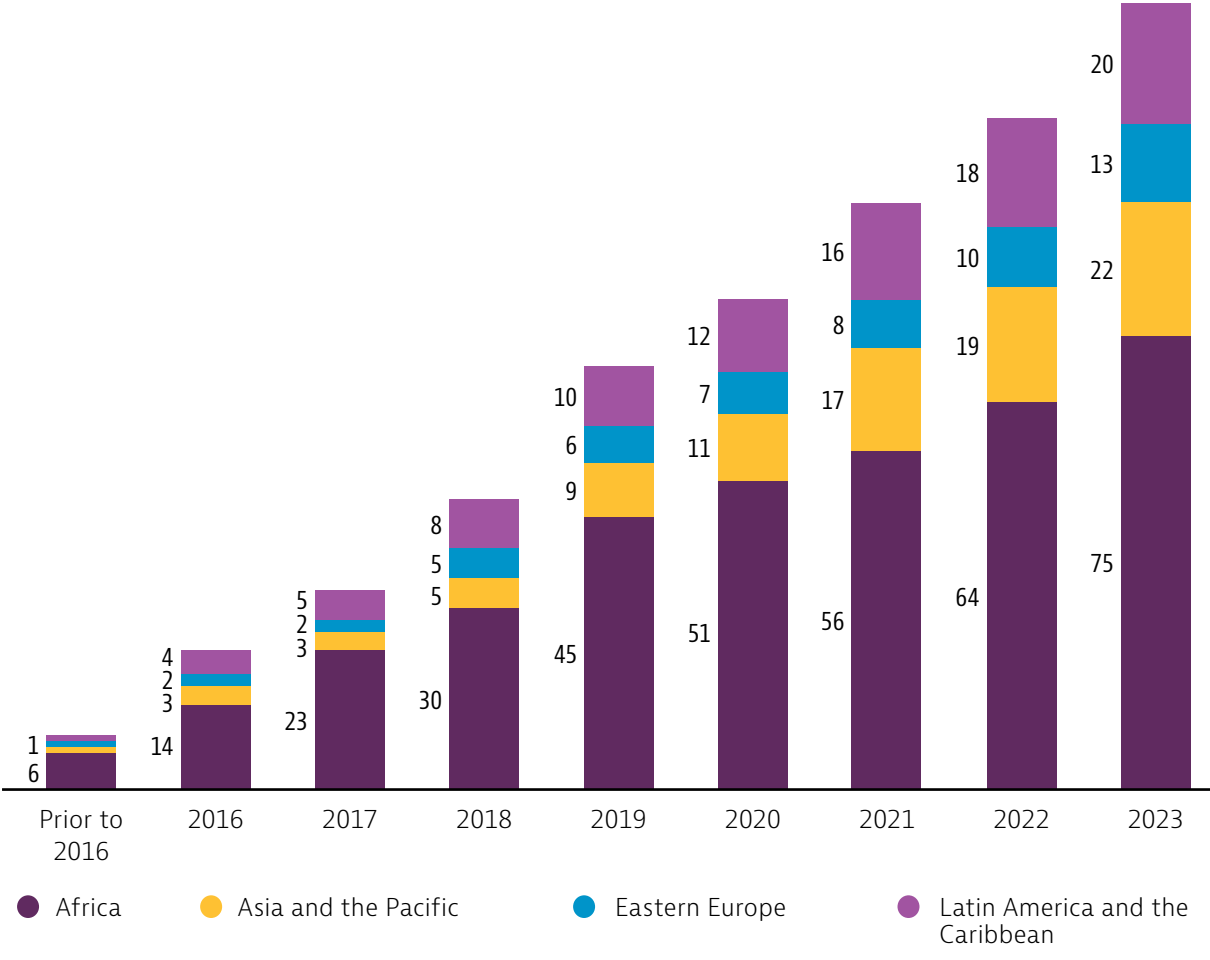
Since its inception, there has been a steady spread of TIWB programmes in different regions and across different continents. Figure 2.2 and Figure 2.3 show the geographical spread and the cumulative regional distribution of TIWB programmes from inception through to 31 December 2023.

**Figure 2.2. Geographical spread of TIWB programmes**



Note: TIWB programme coverage as of 31 December 2023  
Source: TIWB Secretariat

Figure 2.3. Regional distribution of programmes by year



Note: 2023 data is through 31 December 2023  
 Source: TIWB Secretariat

During the reporting period, TIWB launched 19 new programmes worldwide. This expansion included a significant focus on Africa, where 11 new programmes were initiated in collaboration with ATAF and other partner administrations, underscoring the sustained growth of TIWB activities on the continent.

While Africa remains a primary focus, TIWB is progressively reinforcing its support to developing countries in other regions, including in Asia and the Pacific, Eastern Europe, and LAC. Programmes across these regions have yielded substantial revenue outcomes during the reporting period.

## South-South programmes

TIWB's emphasis on peer-to-peer learning is crucial for enhancing capacity in the tax administrations of developing countries. It is a leading example of South-South co-operation based on fostering knowledge and peer exchange among developing countries, promoting technical co-operation and sharing best practices. This collaborative learning, especially among countries facing similar challenges, amplifies the effectiveness of TIWB capacity building efforts. By connecting countries across the Global South, TIWB serves as a platform for mutual growth and contributes to SDG 17, which encourages global partnership and co-operation for sustainable development.

As of 31 December 2023, the initiative has successfully implemented 25 South-South programmes. The South African Revenue Service (SARS) and the Indian Revenue Service (IRS) are key partner administrations from the Global South, each deploying tax officials for the implementation of five TIWB programmes.

In November 2022, the Brazilian tax administration (*Receita Federal do Brasil*, RFB) initiated assistance to the Angolan General Tax Administration (AGT), further expanding the reach and impact of TIWB.

*"This is the first TIWB programme Brazil engages in, and the focus is on risk assessment and auditing practices regarding transfer pricing. The work has been very interesting to RFB so far for several reasons. Sharing practices and experience is never one-sided since it stimulates discussion and self-reflection of all participating parts. In addition, it has been very satisfying to engage with AGT and experience a different point of view and reality and contribute to their highest goals."*

**Brazilian Tax Administration  
(Receita Federal do Brasil)**



Participants at the TIWB Angola programme launch in November 2022

Tax administrations wishing to apply for a TIWB technical assistance programme in any area can refer to the step-by-step guide in Box 2.1.

### **Box 2.1. Request TIWB technical assistance**

#### **Step 1: Identification of audit assistance needs**

The host administration's focal point creates an account on the [TIWB Portal \(https://portal.tiwb.org/en-US/\)](https://portal.tiwb.org/en-US/) which is then approved by the TIWB Secretariat.

#### **Step 2: Completion of an online Assistance Request**

The host administration's focal point fills out an Assistance Request on the [TIWB Portal](#).

#### **Step 3: Identification and selection of the TIWB expert**

The host administration uploads the signed Assistance Request via the Portal, at which point the TIWB Secretariat commences sourcing a qualified expert to implement the programme.

#### **Step 4: Signing of the terms of reference between the relevant parties**

Once a qualified expert has been identified and funding has been secured for the programme, the terms of reference are signed by the relevant parties.

#### **Step 5: Commencement of the TIWB programme onsite and/or virtually**

The TIWB programme is launched and an initial scoping mission is carried out. Over the subsequent 18 to 24 months, onsite missions of one or two weeks and/or virtual missions are delivered to the host administration by the expert.

#### **Step 6: Monitoring and reporting conducted via mission reports and evaluations**

All completed programmes are duly monitored and evaluated to ensure transparency around results.

## **TIWB experts**

The growth and success of TIWB since its inception has depended on the unwavering support of its stakeholders. The ambition of a host jurisdiction to build capacity in their tax administration is reinforced by the commitment and willingness of experts from partner administrations, the UNDP-managed TIWB Roster of Experts and/or international organisations who share their experience and skills. Over the years, a growing number of skilled tax experts have implemented TIWB programmes; this section outlines the two primary sources of TIWB experts.

## Partner administrations

Partner administrations are tax administrations of jurisdictions that commit serving tax officials to implement programmes as TIWB experts in support of developing countries across various areas of technical assistance related to international taxation. Currently, the TIWB initiative counts on the support of 24 partner administrations, which deploy experts based on their relevant experience and expertise.<sup>4</sup> The mix of onsite and virtual delivery of TIWB missions allows serving tax officials to maintain their duties for their home tax administration while contributing to a TIWB programme.

At the same time, partner administrations have noted that involvement in a TIWB programme sharpens their experts' skills through the continuous peer-to-peer learning that takes place during missions.

Figure 2.4. TIWB partner administrations



4 Get involved as a TIWB partner administration: [www.tiwb.org/get-involved/partner-administration/](http://www.tiwb.org/get-involved/partner-administration/).

As the initiative continues to expand globally, the TIWB Secretariat encourages and welcomes more participation from partner administrations in one or more areas of technical support.

Sweden and Norway have extended their support to TIWB programmes on multiple occasions, including initiatives in Sierra Leone and Zambia facilitated by the Swedish *Skatteverket*, as well as support in Lebanon by the Norwegian *Skatteetaten*. Since November 2022, the two partner administrations have collaborated to support the TIWB programme in Kosovo<sup>5</sup>, as illustrated in Box 2.2.

### **Box 2.2. Sweden and Norway partner to assist Kosovo\* in domestic revenue mobilisation and capacity building**

The TIWB audit programme for the Tax Administration of Kosovo\* (TAK) was launched in November 2022. This technical assistance is delivered for the benefit of TAK through the collaborative efforts of the Swedish Tax Agency and Norwegian Tax Administration with a scope covering related-party transactions in the financial services sector.

The primary objective of this programme is to build the capacity of tax officials by working on real international audit cases.

The first mission to Kosovo\* was undertaken in December 2022, followed by another in March 2023. These were considered a success by TAK auditors, who appreciated the opportunity to leverage the diverse audit skills of experts from both organisations. The Swedish and Norwegian experts conducted a review of the transfer pricing framework in Kosovo\* and assessed the relevant systems and processes of TAK's organisational structure.

The partnership reflects the mutual commitment of these TIWB partners to improve the capacity of tax administrations in developing countries in international tax matters. The Swedish Tax Agency and the Norwegian Tax Administration each bring unique experiences and expertise to the programme, complementing each other's strengths for the benefit of Kosovo\*.

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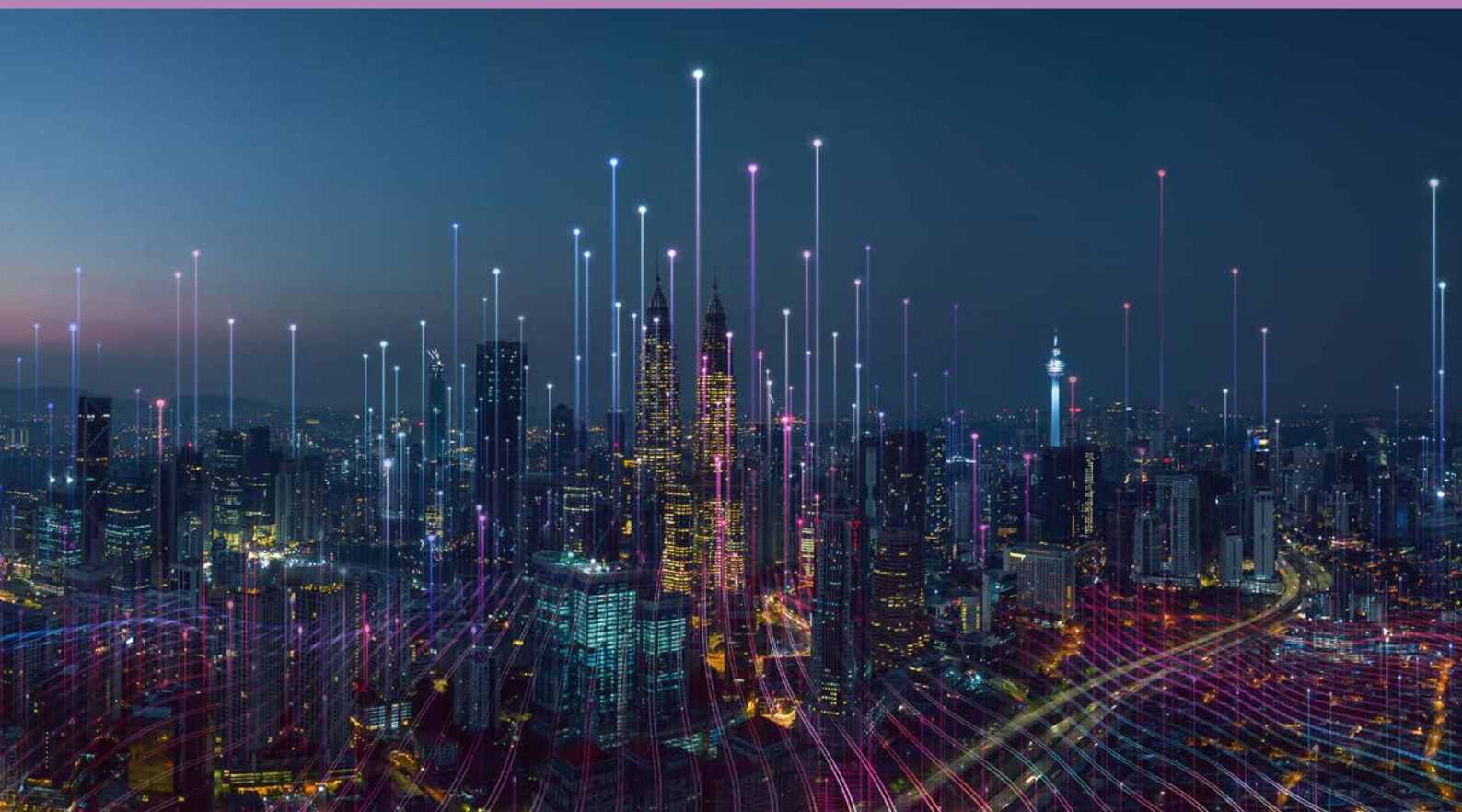
<sup>5</sup> This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Advisory Opinion of the International Court of Justice on Kosovo's declaration of independence.

The United Kingdom's His Majesty's Revenue & Customs (HMRC) is one of TIWB's most active partner administrations. The tax administration has deployed its experts on a total of 13 TIWB programmes since the initiative's inception, 8 of which are currently ongoing.



*"HM Revenue and Customs and the United Kingdom are long-standing supporters of Tax Inspectors Without Borders. On top of its historical commitments, HMRC is currently working on six programmes covering topics such as transfer pricing, AEOI exploitation, criminal investigations, and the digital transformation pilot. The TIWB Secretariat's efforts to identify countries' needs and match them with the right experts from the right countries are crucial. TIWB is a key partner for HMRC, helping us to extend our capacity to work with more countries, to provide our staff with fulfilling work, and to support the UK's development goals."*

**James Dunstan**, Deputy Director, International Relations and Capacity Building, HMRC





### **TIWB Roster of Experts**

The UNDP-managed TIWB Roster of Experts complements the support provided by partner administrations and is a critical component of TIWB. The Roster aggregates experts with specialised knowledge of different taxation areas, creating a comprehensive support framework.

The TIWB secretariat, alongside the respective teams in UNDP and OECD, is enhancing this pool to broaden the expertise available and ensure effective implementation of TIWB programmes. The TIWB Roster was renewed in 2023 to address the high demand for TIWB programmes. Over 130 qualified experts were selected to cover the eight thematic areas of the initiative.

*“Through my involvement in the TIWB programme, I have worked closely with the host administration to improve tax compliance processes, provide hands-on audit assistance, and enhance domestic revenue mobilisation. The primary focus of the TIWB programme has been on compliance issues relating to international tax, and, in particular, transfer pricing of financial transactions and commodities. By working closely together, we have progressed several key audit cases and achieved successful audit outcomes. Besides this practical audit assistance, a further focus of the TIWB programme has been to enhance the host administration’s risk assessment and audit processes, to ensure its resources are being deployed in an efficient manner and in response to the most pressing compliance needs. This collaboration has led to significant benefits in the areas of tax compliance procedures and capacity building.”*

**Nicholas Dluzniak**, TIWB Roster expert



Through its collaboration with tax administrations and other organisations, TIWB aims to enhance tax revenues and build institutional capacity in an increasingly diverse range of technical areas. This chapter provides an overview of TIWB's diverse offering of technical assistance.





# TIWB: Multi-faceted technical support

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## Mainstream areas of support

TIWB's first mainstream area of support is technical assistance on general transfer pricing and international tax audits. This area comprises the provision of technical support on the negotiations of Advance Pricing Agreements (APA), assistance on Mutual Agreement Procedure (MAP) cases and the provision of sector-specific expertise on audits. The second mainstream area of TIWB support is focused on criminal tax investigation programmes. As of 31 December 2023, the initiative counted 124 current and completed programmes in these areas of support.

### *General transfer pricing and international tax audit assistance*

The majority of TIWB programmes provide assistance in international tax audit. Audit assistance programmes deliver technical support on international tax and transfer pricing in order to help developing countries combat BEPS and mobilise tax revenues to reduce the SDG financing gap. Many developing countries are strengthening the legislation and implementation of effective tax policies as part of the fight against BEPS, which, in turn, is reflected in a steady increase in requests for TIWB assistance in auditing cross-border related-party transactions.

Box 3.1 highlights an ongoing TIWB programme in Ghana, which centres on general transfer pricing across different sectors. The objective of the programme is to support Ghana's tax administration in capacity building efforts and further enhancing the mobilisation of tax revenues.

### **Box 3.1. Improving tax auditors' confidence and taxpayer voluntarily compliance in Ghana**

The Ghana Revenue Authority has benefitted from a TIWB audit assistance programme supported by ATAF since 2020, which focuses on general transfer pricing audit across different sectors. A TIWB expert, deployed by ATAF, is assisting the auditors to build capacity in their audit of MNEs through the transfer of technical skills.

The programme has already yielded positive outcomes, notably in increased confidence among tax auditors in Ghana, particularly in their ability to handle complex transfer pricing cases. The tax administration has also underscored improvement in the voluntary compliance of MNEs audited in collaboration with TIWB expert.

Reflecting on the programme's progress in 2023, Mr. Moses K. Yidana, Head of the Transfer Pricing Unit at the Ghana Revenue Authority, emphasized the significant impact of the technical support for the administration and recommended other countries to benefit from the support of TIWB. With the support of TIWB and ATAF, Ghana has raised an additional USD 9.8 million in taxes collected and USD 14.5 million in taxes assessed.

### ***Mutual Agreement Procedure and Advanced Pricing Agreements assistance***

The increase in demand for TIWB audit programmes has also been driven by specific requests for programmes focussed on building capacity in the resolution of Mutual Agreement Procedure (MAP) cases and in negotiating Advanced Pricing Agreements (APA) (see Box 3.2 on the TIWB programme in Tunisia).

### **Box 3.2. Strengthening the application of tax laws in Tunisia**

In 2022, a TIWB programme that delivers remote and onsite technical assistance to the local tax administration's APA unit was launched in Tunisia. Support provided by the TIWB expert focuses on analysing APA applications from taxpayers and developing model APAs for detailed analysis. Training in the use of commercial databases has also boosted the comparability analysis skills of the Tunisian tax officials in the unit.

The programme has already yielded positive outcomes, including the implementation of a "selection grid" to enhance the thoroughness of APA applications in accordance with Tunisian legal provisions. These best practices have reinforced the importance of legislative reforms to strengthen regulations and eliminate loopholes.

### ***Sector-specific expertise***

Industry expertise in different domains is necessary to complement transfer pricing audit skills. For example, in many African countries, significant technological advancements, notably the growth of the digital economy, have led to rapid expansion in the telecommunications and financial services sectors. Meanwhile, the extractive sector continues to occupy a critical role in many developing countries. In order to effectively audit MNEs operating in these sectors, TIWB programmes must respond to the wide range of host administration needs.

As demand steadily grows for such sector- and industry-specific assistance, TIWB stands ready to engage and deploy qualified experts.

Box 3.3 and Box 3.4 highlight sector-specific TIWB programmes in Kazakhstan and South Africa. These programmes assist the host administrations in combatting tax avoidance schemes, strengthening the knowledge and expertise of their auditors in the extractives industry and customs.

### **Box 3.3. Extractive industry taxation in Kazakhstan**

Kazakhstan's State Revenue Committee currently benefits from a technical capacity building programme supported by a TIWB Roster expert. The programme focuses on audits of MNEs operating in the country's extractive industry. Local auditors are improving the practical application of Kazakhstan's transfer pricing legislation.

The TIWB programme in Kazakhstan has equipped State Revenue Committee officials with practical skills for their ongoing tax audit cases, particularly on financial transactions in the mining sector. This success is demonstrated by the revenue authority's outstanding performance during the reporting period, which has resulted in additional tax collection of over USD 9 million in 2023, for a total cumulative supplementary tax collection of USD 57 million since the launch of the programme.

### **Box 3.4. Handling international customs cases in South Africa**

Following a request for assistance from SARS, TIWB initiated a programme in South Africa supported by a TIWB Roster expert in May 2023. The objectives of the programme include case studies to assess the alignment of customs legislation and processes with the World Trade Organisation's General Agreement on Tariffs and Trade, as well as to assess the level of competence and capacity of the tax administration in relation to advanced customs valuation. The programme will also focus on basic transfer pricing and risk management, including mitigation, and the development of a transfer pricing valuation tool.

### ***Criminal tax investigations***

TIWB-CI programmes focusing on the reinforcement of criminal tax investigations have expanded in the last year. The initiative has implemented TIWB-CI programmes across four continents (see Annex A). Leveraging the technical expertise of the OECD and the ground-level presence of UNDP COs has made these programmes a success story in the fight against IFFs.

The initial phase of TIWB-CI programmes encompasses comprehensive capacity building efforts conducted through self-assessments<sup>6</sup> using the OECD's Tax Crime Investigation Maturity Model.

The second phase, where the main TIWB effort is focused, concerns real casework and criminal investigations, which is crucial to the global fight against tax evasion. Box 3.5 and Box 3.6 present ongoing TIWB-CI programmes in the Maldives and Pakistan, respectively, and highlight the results achieved to date.

<sup>6</sup> <https://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.htm>.

### Box 3.5. Positive impacts from the TIWB-CI programme in the Maldives

The Maldives Inland Revenue Authority (MIRA) has been receiving support from an Australian criminal tax investigations expert under the TIWB initiative since 2021. Local investigators working alongside the TIWB expert made significant progress in their casework over the reporting period (July 2022 - December 2023): several cases have been finalised and submitted to the Prosecutor for potential charges to be filed while others will be put forward in the coming months. Progress has also been achieved in formulating a tax crime investigation strategy, with MIRA having the TIWB expert review a draft of its Tax Crime Strategy.

Collaboration with TIWB has significantly enhanced MIRA's investigative capacity. Under the guidance of the TIWB expert, an agreement was reached between MIRA and the Economic Crime Department of the Maldives Police Service to create a framework to facilitate simultaneous investigations. Within this framework, it is foreseen that a joint management committee will be established to enhance co-operation between the two agencies.

Additionally, with the help of the TIWB expert, an Intelligence Section has been established within the Risk Management and Investigation Department. This section is tasked with operational and tactical intelligence to support criminal investigations. The TIWB expert will also provide further training, with an emphasis on analysis techniques and the creation of intelligence products.

### Box 3.6. Enhancing tax enforcement and investigations in Pakistan

HMRC's Capacity Building Unit has deployed an expert to implement a TIWB-CI programme for the Federal Board of Revenue (FBR) in Pakistan since 2019. This programme focuses on knowledge transfer, as well as developing policies and procedures to govern effective investigations, and identifying opportunities to improve the success rate of prosecutions for tax evasion and money laundering.

The HMRC expert supporting the programme has worked alongside FBR investigators on six live anonymised cases involving income and sales tax evasion and money laundering. The investigative techniques used by HMRC on similar cases that involve missing trader intra-community fraud were shared with the FBR.

The programme has already achieved positive results, such as the outline of an Intelligence & Investigations handbook and training materials, as well as a workshop in June 2023 with Pakistan Revenue Automation Limited (PRAL) on case management software.

## Pilot programmes

Following the TIWB Governing Board's approval of expansion to assist developing countries in the effective use of AEOI (TIWB-AEOI) in 2021 and the digitalisation of tax administrations (TIWB-DTA) in 2022, TIWB has been implementing pilot programmes in both areas. As of 31 December 2023, five pilot programmes were ongoing in these areas of support.

### **Effective use of AEOI**

TIWB programmes on the effective use of AEOI (TIWB-AEOI) complement the work of the Global Forum by focusing on the analysis, treatment, and assessment of Common Reporting Standard (CRS) data. The Global Forum assists jurisdictions across the world in establishing international and domestic legal frameworks for AEOI and developing technical solutions for data collection from financial institutions linked to the Common Transmission System. When this information is used effectively, global exchanges of financial account information empower tax authorities to enforce compliance and combat IFFs.

Developing countries can benefit from wider implementation of the AEOI standard. In the years since the end of bank secrecy for tax purposes, the global implementation of the AEOI standard has become the benchmark for tax transparency. In 2022, information on over 123 million financial accounts worldwide, covering total assets of above EUR 12 trillion, was exchanged automatically.

Further support in this area will unlock fuller potential of AEOI for developing countries, including through TIWB-AEOI programmes aiming to support tax authorities in the effective use of this information for reciprocal jurisdictions, which can enhance tax collection and increase tax transparency.

Over the year under review, the initiative launched a TIWB-AEOI programme in Saint Lucia, focusing on Common Reporting Standard (CRS) data. Concurrently, the TIWB-AEOI pilot programme for Malaysia, supported by the United Kingdom's HMRC, made progress in resolving cases and transferring skills to local auditors (see Box 3.7).

#### **Box 3.7. TIWB-AEOI pilot programme in Malaysia**

In its role as TIWB partner administration, HMRC implements the TIWB-AEOI pilot programme for the Inland Revenue Board of Malaysia (*Lembaga Hasil Dalam Negeri – LHDN*), which focuses on the use of AEOI CRS data in respect of common law trusts. Over the past year, LHDN auditors working with TIWB experts have appreciated the complexity of working with CRS data. Delivering the programme has required considerable commitment and time for learning to be embedded. Thanks to the excellent commitment of the Malaysian team and senior staff, the pilot programme has yielded positive results and led to the completion of audit cases.

The pilot provided valuable lessons about how to mitigate high-level risks related to sharing information between TIWB experts and the host jurisdiction. In 2023, over 80 auditors and investigators were trained at LHDN across different departments to enhance the capacity to detect risks wherever CRS data is disseminated in the organisation. While all TIWB experts sign confidentiality agreements prepared by host countries to protect confidential taxpayer information, data security is still a matter of concern for some developing countries. HMRC and LHDN initially mitigated this risk by ensuring the availability of delegated “competent authority” status for those involved in discussing cases. Malaysian domestic law, however, presented restrictions to this, and an alternative solution was adopted requiring the redaction of all materials shared with HMRC experts. Another useful risk-mitigation measure has been to exchange information using encrypted emails in zip format, a commonly adopted method for exchange between competent authority units.

## ***Digitalisation of tax administrations***

The digitalisation of tax administrations can improve efficiency and effectiveness in the short-term, leading to increased compliance, reduced taxpayer burdens, enhanced taxpayer satisfaction and decreased corruption – ultimately resulting in increased revenues. TIWB pilot programmes on the digitalisation of tax administration (TIWB-DTA) focus on assisting developing countries throughout different stages of their digitalisation process.

As part of the pilot phase, the OECD's Forum on Tax Administration (FTA) collaborates with the TIWB Secretariat in preparing and organising TIWB-DTA pilot programmes. Typically, an FTA member will assist a developing country tax administration with confidential advice on strategic topics related to digitalisation through virtual and in-person meetings among managers and officials. The pilots are supported by the FTA secretariat, the TIWB Secretariat and an advisory group consisting of officials from FTA member administrations.

*The Forum on Tax Administration (FTA), created in 2002, brings together tax commissioners and tax administration officials from over 50 OECD and non-OECD economies. The FTA's goal is to enhance the effectiveness, efficiency and resiliency of tax administration. It does so by providing an open forum for tax administrators to provide strategic analysis of, and propose responses to, important tax administration issues, including supporting the effective implementation of global standards.*

While TIWB-DTA programmes extend beyond audit and investigative case work, they adhere to many of the key features of the TIWB approach. These characteristics include being demand-driven, providing assistance based on confidentiality arrangements, and ensuring no substitution of host administration officials.

During the reporting period, the initiative began one TIWB-DTA pilot in Georgia and advanced three ongoing TIWB-DTA pilots. While all these programmes contributed significantly to building experience about implementation and outcomes, they progressed to various degrees throughout the year.

In the Malaysia pilot, LHDN has been supported by officials from Chile's *Servicio de Impuestos Internos*. The programme, which was formally completed with a commissioner-level meeting in December 2023, has been very successful; with assistance from Chile, Malaysia has made strategic decisions regarding the introduction of e-invoicing.

Under the Kenya pilot, officials from HMRC are advising the Kenya Revenue Authority on the design and implementation of a digital strategy. The project was completed successfully in 2023. Based on dialogue between the administrations and using the KRA's new strategy for digital transformation, concrete steps to deliver the strategy have been agreed.

As part of the co-operation under the Georgia pilot, the Georgia Revenue Service (GRS) is receiving support from officials of the Netherlands Tax and Customs Administration to develop a digitalisation strategy. This pilot started in early 2023 and virtual meetings have been regularly conducted between officials from the two administrations (see Box 4.4).



Box 3.8 below details the TIWB-DTA pilot programme in Sierra Leone, where officials from the Swedish Tax Agency provided guidance to the National Revenue Authority (NRA) of Sierra Leone in preparation for their self-assessment of digital maturity.

### Box 3.8. Digital transformation in Sierra Leone

In October 2022, Sierra Leone's NRA started a TIWB-DTA pilot with officials from the Swedish Tax Agency (*Skatteverket*). The objective of the project was for the NRA to complete a self-assessment based on the OECD's Digital Transformation Maturity Model (DTMM)<sup>7</sup> in preparation for a long-term partnership programme between the two administrations.

Sierra Leone's team includes officials from strategy, information technology and various business units, with the heads of departments deeply involved in the pilot activities. The NRA recognised the DTMM's importance as a tool to facilitate a self-assessment in order to evaluate its current state of digitalisation and to prepare the ground for a strategy adapted to the country's own circumstances and priorities.

Apart from formal closure and reporting, the pilot completed as planned in 2023. NRA officials visited Sweden early in the year to discuss the long-term partnership between the administrations, and the DTMM self-assessment was conducted by the NRA officials in March 2023. Lessons learned from this project will be used in the NRA's ongoing efforts to digitalise their administration.

## Expanding TIWB assistance to frontier issues

In recognition of the range of diverse tax areas that will be required to help finance the SDGs, in May 2023, the TIWB Governing Board approved TIWB's expansion to the practical implementation and effective use of CbCr data (TIWB-CbCr), the audit of VAT on digital trade (TIWB-VAT), and the implementation of the global minimum tax (TIWB-GMT).<sup>8</sup>

### *Practical implementation and effective use of CbCr data*

BEPS and abusive transfer pricing practices are a major challenge for many developing countries, especially those with limited access to information from MNEs. Access to CbC reports provides insights into the activities of MNEs and help developing countries to mitigate BEPS and high-level transfer pricing risks. TIWB-CbCr programmes will support national tax officials in host administrations where technical assistance in the effective use of CbCr data is needed. In particular, programmes will focus on guiding tax authorities on the effective use of CbCr information for risk assessment purposes of real cases and on training staff on the use of the Tax Risk Evaluation and Assessment Tool (TREAT) developed by the OECD.

7 OECD (2022), Digital Transformation Maturity Model, OECD, Paris. [www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.htm](http://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.htm).

8 TIWB Stakeholders Workshop: Statement of Outcomes. <https://www.tiwb.org/resources/events/statement-of-outcomes-tiwb-stakeholders-workshop-2023.pdf>.

The main focus areas will be the practical implementation and use of CbCr to:

- Ensure appropriate use of CbCr information;
- Implement the technical specification of the Common Transmission System, for example through an onsite visit to the competent authority for the correct use of technical specification, decrypting and encrypting files; and
- Provide practical assistance in the preparation of data to be exchanged (perform validations and check for errors prior to the information exchange with treaty partners).

In December 2023, the initiative launched its first TIWB-CbCr pilot in Peru, with the support of the United Kingdom's HMRC and Mexico's *Servicio de Administración Tributaria* (SAT). This pilot programme will help the Peruvian tax administration make effective use of the information received regarding the operations of the MNE groups operating in Peru.

### ***Audit of VAT on digital trade***

VAT implementation also holds significant promise for developing countries as a means to fund their development efforts. Successes from around the world set a positive precedent and establish a pathway for progress in other countries. TIWB pilot programmes on auditing VAT and Goods and Services Tax (GST) on digital trade will support developing countries' efforts to implement international standards in this area commencing in 2024.

This new area of assistance will incorporate (as appropriate) elements traditionally covered under the TIWB framework focused on building capacity by:

- Offering hands-on support on audit cases;
- Working with taxpayer-specific data and confidential information; and
- Providing practical audit support to local host administration auditors.

### ***Implementation of Pillar Two: GMT and the subject-to-tax rule***

Wasteful tax incentives are a plague in many countries, developed, as well as developing. To put an end to the race to the bottom on CIT, Pillar Two of the Two-Pillar Solution provides for a GMT of 15% on large MNEs and a subject-to-tax rule (STTR), which will allow countries to retain their taxing right, which they may have otherwise ceded under a tax treaty, on certain intra-group payments that often pose BEPS risks, such as interest and royalties. GMT legislation is already in effect in 25 countries and many more are planning to implement by 2025. The STTR has been agreed and a multilateral instrument has been adopted by the Inclusive Framework that is open for signature. This means that large MNEs will no longer be able to avoid tax by locating their profits in tax havens, as any low tax income would be subject to a "top-up tax".

Pillar Two acknowledges the calls from developing countries for more transparent, mechanical, predictable rules to level the playing field and reduce the incentive for MNEs to shift profits out of developing countries. For example, the GMT rules have created an opportunity for developing countries to introduce a Qualified Domestic Minimum Top-up Tax (QDMTT) and collect any new tax levied by the GMT first.

It is estimated that the GMT will generate between approximately USD 155-192 billion per year in additional revenue and is a major opportunity for developing countries to jump start their domestic resource mobilisation, but they need capacity building support to do it.

TIWB pilot programmes to support Pillar Two implementation will utilise the key elements of the TIWB approach to provide a hands-on, learning by doing approach, where experts work side-by-side with the tax officials in the host administration. The pilot programmes will incorporate, as appropriate, elements traditionally covered under the TIWB framework on:

- Offering advice and analytical assistance (e.g., measuring economic impact), including during the policy-making process, in some cases involving access to information concerning some taxpayers;
- Analysing tax incentives and existing or new draft domestic laws/regulations;
- Supporting the implementation of QDMTT or the GMT rules more generally where a jurisdiction enacts them; and
- Supporting the implementation of the STTR.

Utilising TIWB tools and mechanisms, the initiative facilitates processes while prioritising the protection of host administrations, experts and taxpayers. This protection includes the establishment and enforcement of confidentially arrangements to ensure the secure handling of confidential information. The ability of TIWB experts to work with confidential taxpayer data will be very relevant in these programmes, particularly in analysing the economic impact of the rules and eventually applying them in practice.

The UNDP-managed TIWB Roster of Experts has been established to this end and TIWB programmes for Pillar Two will begin in 2024. TIWB will also work closely with ATAF to address the specific needs of African countries related to Pillar Two. This collaborative effort will address unique challenges and requirements arising from the implementation of the GMT in African countries.





The Secretariat systematically collects data on TIWB programmes to evaluate the initiative's progress against its targets and workplan for the reporting year. This process ensures that TIWB programmes are delivered at a high standard and enables the identification of areas where developing countries need further support.

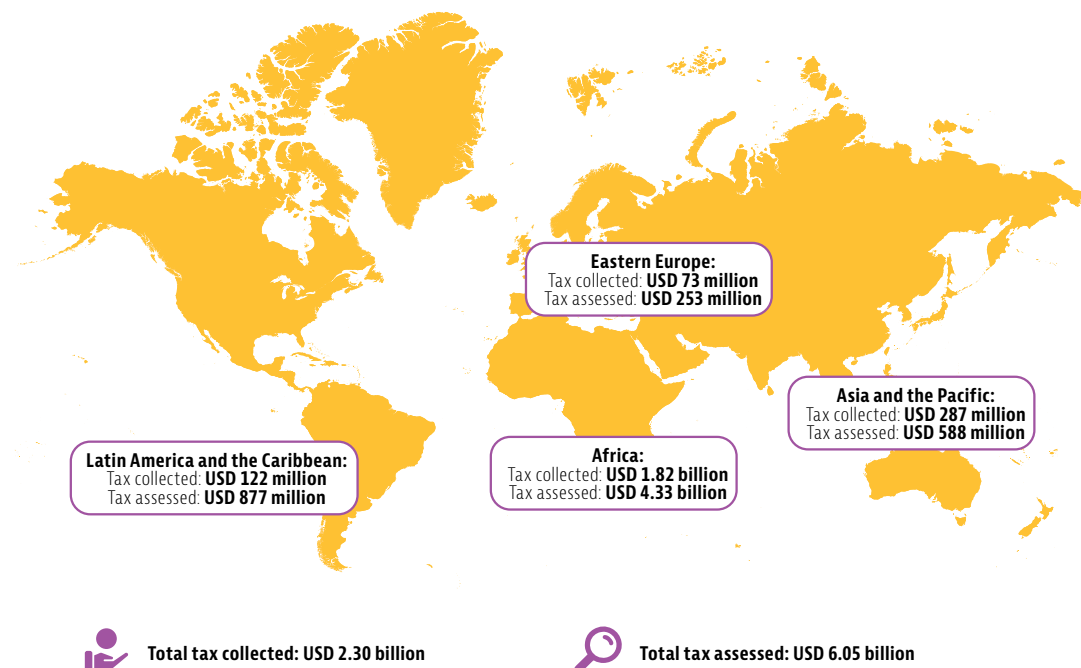
# 4

## Results

### Revenue impact

TIWB continues to contribute to increased tax revenues and tax assessments in participating jurisdictions through its bespoke audit assistance support on active cases, including technical support on anonymised cases and workshops. ATAF plays the leading role in Africa, in close partnership with TIWB and the WBG. The cumulative revenue impact to date is evident as reflected in the total of **USD 2.30 billion** in additional tax collected and **USD 6.05 billion** in additional tax assessed attributed to TIWB assistance across Africa, Asia and the Pacific, Eastern Europe and LAC (see Figure 4.1).

Figure 4.1. Cumulative regionally reported revenue increases from TIWB assistance



Note: The figures reflect results (in USD) of TIWB programmes from 2012 to 31 December 2023. All reported revenues are generated through the collective work of TIWB with ATAF, OECD and WBG.

Source: TIWB Secretariat

The most significant revenue mobilisation to date has occurred in Africa, where current and completed TIWB and ATAF programmes African countries have resulted in more than USD 1.8 billion in additional tax revenues being collected and USD 4.3 billion assessed by host administrations. These programmes delivered in collaboration with ATAF continue to prove effective in contributing to the mobilisation of additional domestic revenues for African countries.

## Impact beyond revenue

The global expansion of TIWB has generated a variety of positive impacts that go beyond increased revenues. As identified by host administrations, these outcomes include organisational and legislative enhancements, particularly the establishment of specialised units like in the case of Zambia (see Box 4.1)

### Box 4.1. Legal and administrative changes to Zambia's tax system

Since 2013, TIWB in partnership with ATAF have delivered technical audit support to Zambia. The ATAF/TIWB experts supporting Zambia have continued to provide legislative and administration recommendations to Zambia's tax system alongside the technical audit support. Acting upon recommendations stemming from the programme, the Zambia Revenue Authority (ZRA) implemented substantial administrative changes, leading to the establishment of a dedicated unit for international tax audits and a transfer pricing unit in 2016.

In addition to these organisational changes, ZRA made considerable refinements to its legal framework concerning international tax matters. This included the enactment of new laws and amendments to existing tax legislation, specifically targeting the challenges posed by BEPS in the audit of MNEs. The support provided by the ATAF/TIWB experts also included recommendations on treaty provisions, ensuring that the bilateral agreements do not create opportunities for tax evasion and avoidance.

These structural and legislative adjustments have had a profound and positive impact on Zambia's tax system.

TIWB programmes facilitate independent case management and successful multinational audits, while also enhancing the confidence of local tax auditors. In addition, such programmes encourage shifts in taxpayer behaviour towards increased compliance and responsiveness. Furthermore, TIWB experts gain from peer-to-peer learning, addressing unique challenges in developing countries and fostering greater collaboration and global engagement, which in turn facilitates knowledge exchange and networking. These benefits are observed on a global scale.

In 2024, the initiative will seek to gather more evidence of impact beyond revenue generated by TIWB programmes.

### ***TIWB and ATAF in Africa***

Developing countries in Africa continue to grapple with BEPS challenges stemming from their heavy reliance on corporate taxes. The growing need for technical assistance in the region persists, particularly for international tax and transfer pricing audits aimed at assisting countries in tackling BEPS challenges. TIWB, in collaboration with ATAF, delivers tailored technical support on audit and casework, assisting African countries in strengthening their tax systems and improving administration of international tax and enforcement of transfer pricing rules. The majority of TIWB programmes delivered in partnership with ATAF in the region are focused on international tax and transfer pricing. In the collective effort to combat IFFs, TIWB and ATAF have intensified their support on criminal tax investigation programmes, responding to a noticeable surge in demand for assistance.

Through their combined efforts, ATAF and TIWB have successfully implemented 75 TIWB programmes across 35 jurisdictions in Africa. A significant number of these are repeat programmes, leveraging the foundations established by initial programmes, often with a strong emphasis on sector-specific expertise. Programmes in the region have focused primarily on the extractives industry, telecommunications and financial services.

Support from TIWB programmes delivered in partnership with ATAF has been instrumental in enabling African countries to implement lasting change, including legislative and organisational enhancements, as well as fostering compliance among taxpayers (see Box 3.1 and Box 4.2 which highlight the TIWB programmes in Ghana and Uganda).

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**Table 4.1. Africa: Key figures<sup>9</sup>**

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Ongoing programmes	31
Completed programmes	44
Upcoming programmes	13
Participating tax officials	900+
Audit cases completed	678
Jurisdictions	35

To illustrate the impact of TIWB assistance in Africa, Box 4.2 provides an overview of a TIWB programme in Uganda and its results at multiple levels.

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<sup>9</sup> TIWB has collaborated with ATAF on 23 ongoing and completed programmes in 12 jurisdictions across Africa, with an additional 13 upcoming programmes in 8 new jurisdictions as of 31 December 2023.

#### Box 4.2. Multi-level impact of the technical assistance delivered in Uganda

The ongoing TIWB programme delivered in collaboration with ATAF in Uganda has consistently provided capacity building support and yielded targeted revenue outcomes for the Uganda Revenue Authority (URA). The impact of TIWB/ATAF assistance is evident across various dimensions, including the enhancement of auditors' skills and overall organisational capacity. This has translated into a notable increase in the number of successful transfer pricing audits conducted and completed, resulting in additional revenues for the Ugandan government.

During the TIWB Stakeholders Workshop in June 2023, Mr. Robert Luvuma highlighted the value of hands-on assistance, which has empowered local auditors to tackle complex international group structures during audits.



*"The TIWB programme has significantly enhanced Uganda Revenue Authority's (URA) capacity since 2017. This support has led to notable improvements in MNE compliance behaviour and revenue collection. Key achievements include the introduction of Capital Gains Tax (CGT) provisions, resulting in substantial revenue recovery, and legislative changes, such as interest deductibility rules and penalties for non-compliance, which shortened audit cycles and improved self-assessment. Additionally, URA's capacity to access foreign information, critical for transfer pricing audits, has improved through Global Forum membership and EOI requests.*

*TIWB's work methodology has boosted auditors' capabilities and confidence, advancing URA's transfer pricing audits from risk assessment to dispute resolution. This work methodology has also given the expert the flexibility to participate in other ad-hoc requests such as providing support in APAs and MAPs. In addition, the TIWB's wide network of experts enables it to source experts and collaborate with other tax administrations. For example, during the coffee sector audits, the team benefited from the expertise from Colombia and Ghana's experience for CGT."*

**Robert Luvuma**, Manager, International Tax and Transfer Pricing,  
Uganda Revenue Authority



**Table 4.2. Asia and the Pacific: Key figures**

Ongoing programmes	16
Completed programmes	6
Upcoming programmes	1
Participating tax officials	600+
Audit cases completed	191
Jurisdictions	13

To date, 13 developing countries across Asia and the Pacific have sought assistance from TIWB. The capacity building programmes in the region primarily focus on transfer pricing audits and international taxation, often supplemented with sector-specific expertise, specifically in extractives, financial services and manufacturing.

Host administrations in Asia and the Pacific have made significant strides under TIWB programmes. As of 31 December 2023, they have successfully generated over USD 287 million in additional tax revenues, stemming from USD 588 million in tax assessments.

An illustrative example of this success is reported by the Internal Revenue Commission (IRC) of Papua New Guinea, which has seen significant benefits from its TIWB programme (see Box 4.3). IRC receives support from an expert deployed by the Canada Revenue Agency and a TIWB Roster expert specialised in forestry, both actively assisting IRC on transfer pricing audits in the logging sector.

### **Box 4.3. Transfer pricing in Papua New Guinea's logging industry**

Due to its complex transactions and large-scale operations, the logging industry poses significant transfer pricing risks for Papua New Guinea's IRC. Tax auditors have previously lacked skills and industry-specific knowledge to detect irregular transactions and hold taxpayers accountable in this industry.

To address these challenges, IRC sought TIWB technical audit assistance in 2018. With the support of TIWB experts (both in transfer pricing and forestry), the IRC has successfully bridged this knowledge gap and completed its first-ever transfer pricing audit, resulting in a total assessment of over USD 37 million in 2023. This outcome serves as a crucial milestone for tax authorities, and IRC is hopeful that it will further shift taxpayers' behaviour towards more voluntary compliance in tax returns.

The successful audit and tax assessment demonstrates TIWB's contribution to domestic revenue mobilisation. This TIWB programme serves as an important precedent for Papua New Guinea and sets the foundation for other audits of taxpayers operating in the forestry industry.



*“The Papua New Guinea Internal Revenue Commission (IRC) is privileged to benefit from the OECD/UNDP TIWB initiative. Since December of 2019, TIWB has provided practical, hands-on assistance to IRC, building capacity in the area of international tax and transfer pricing audits. It is through this initiative that the IRC has managed to complete our first ever transfer pricing audit on a taxpayer under the forestry sector this year with a total tax assessment of PGK 140 million (USD 37.7 million), penalty inclusive. In Papua New Guinea, under this sector, we have been seeing taxpayers returning loss returns every year with no or less corporate income tax paid by taxpayers, and I feel that the result from this audit will surely have an impact on the taxpayers under this sector to change their behaviour going forward [...].”*

**Betty Duba**, Assistant Commissioner, Large Taxpayer Office, Papua New Guinea IRC

## TIWB in Eastern Europe

**Table 4.3. Eastern Europe: Key figures**

Ongoing programmes	6
Completed programmes	7
Upcoming programmes	4
Participating tax officials	100+
Audit cases completed	139
Jurisdictions	6

While there have been fewer TIWB programmes in Eastern Europe than in other regions, some revenue outcomes are now apparent. Over the past year, a significant increase in tax collections is associated with TIWB programmes in the region, from USD 1.7 million during the previous reporting period to nearly USD 73 million. These results are largely due to the TIWB Kazakhstan programme that has generated additional tax collection of USD 70 million during the reporting period.

TIWB programmes in Eastern Europe predominantly offer technical assistance in the areas of financial services, trading and the extractives sector. However, the region is also participating in TIWB pilot programmes for new areas of assistance such as the TIWB-DTA pilot programme. Additional insights about the TIWB-DTA pilot programme in Georgia are provided in Box 4.4.

**Box 4.4. Enhancing capacity and revenue collection in Georgia through digitalisation**

In January 2023, GRS launched its TIWB-DTA pilot project in partnership with the Netherlands Tax and Customs Administration (NTCA), aiming to establish a digital strategy. The technical dialogue between GRS and NTCA began in February, whereby each administration shared their existing status and strategy. Together, the combined team identified specific areas where GRS' digital strategy could benefit from enhancements.

The ongoing support has already significantly advanced GRS' digital transformation efforts. Georgian tax officials have gained valuable insights through a series of exchanges with their Dutch counterparts. The programme has facilitated mutual learning for both tax administrations, with NTCA managers and experts sharing best practices, approaches to overcoming common digitalisation challenges, and practical insights derived from their own tax administration experiences. In a similar vein, GRS officials have discussed their current digital maturity levels, as revealed by their DTMM-based self-assessment, and have outlined their aspirations for improvement, along with anticipated challenges.



*“Data is a modern asset for tax administrations, but it also poses pressing challenges. Possessing large data volumes does not automatically translate into big improvements, and tax administrations must solve a range of organisational, technical, technological, and financial issues to make an efficient usage of available resources in the form of data. In this regard, formalisation of long-term strategy is vital for a continued development of this area. Sharing experience with other tax administrations will probably speed up our development process.”*

**Paata Kiladze, First Deputy Director General, GRS**

**Table 4.4. Latin America and the Caribbean: Key figures**

Ongoing programmes	7
Completed programmes	13
Upcoming programmes	3
Participating tax officials	430+
Audit cases completed	234
Jurisdictions	9

TIWB launched three new programmes in the LAC region during this reporting period – Ecuador, Peru and Saint Lucia - and successfully completed four programmes in the region (see more about the Ecuador programme in Box 4.5). Support provided to host administrations in LAC concentrated on complex audit cases, with a strong focus on transfer pricing and criminal tax investigation. Assistance was primarily provided in the extractives and manufacturing industries, as well as financial services.

### Box 4.5. APA programme in Ecuador

The TIWB-APA programme in Ecuador supported by the UK's HMRC was launched in 2022 and completed in October 2023. Faced with an increase in complex operations involving intangible assets, Ecuador's APA unit at the *Servicio de Rentas Internas* requested technical assistance to enhance not only audit efficiency, but also effectiveness in handling cases.

This TIWB programme brought to light certain challenges encountered by tax officials in Ecuador during the negotiation of APAs and the practical implementation of the legal requirements for APAs. TIWB technical support helped to optimise the *Servicio de Rentas Internas'* processes, resulting in reduced negotiation times for APA applications. The fruitful co-operation between tax officials in Ecuador and TIWB experts has built capacity in understanding and implementing the legal requirements/standards for APA management.



*"The technical assistance provided by HMRC through the TIWB programme has allowed the Ecuadorian Tax Administration to improve the process of receiving and managing APAs. This assistance has resulted in the updating and simplification of internal guidelines, adapting them to the good practices developed by the UK. On the other hand, this assistance improved the contact of the tax administration with the taxpayer requesting an APA, in such a way that the quality of service and advice was increased. An example of this is that after completing the technical assistance, the number of APAs requested doubled and the number of APAs withdrawn decreased by up to one-third. We appreciate HMRC's strong commitment to imparting expertise and opening us up to improve our APAs process. We also highlight the hard work that TIWB has been developing, in order to bring the best experts to the tax administrations that wish to improve their internal processes."*

**Mauro Tejada**, National Director for Large Taxpayers, Servicio de Rentas Internas, Ecuador





Following the easing of restrictions related to the COVID-19 pandemic, the TIWB Secretariat was able to organise both in-person and virtual events in 2022 and 2023. These events provided visibility for the initiative's activities and showcased the new areas of support that TIWB will offer to developing country tax administrations. The meetings fostered close engagement with stakeholders to ensure that TIWB programmes remain aligned with developing countries' priorities.



# 5

## Events and communications

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### Events organised by the Secretariat

On 28-29 July 2022, TIWB hosted a virtual “Workshop on Extractive Industry Tax Audits”, organised in partnership with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) and ATAF. Experts shared experiences of extractive industry tax audits in resource-rich countries and discussed tax risks and audit strategies used in the extractive sector. English, French and Spanish simultaneous interpretation facilitated attendance by over 700 attendees.

On 1 September 2022, the Secretariat hosted a global webinar for UNDP colleagues in which panellists from the Secretariat, UNDP COs and host administrations explored how TIWB can be embedded into country-level programming to support governments accelerate progress towards SDGs.

The following month, on 6 October, the 2022 TIWB Annual Report was launched at the 14th Meeting of the OECD/G20 Inclusive Framework on BEPS, which took stock of the work undertaken by member countries and jurisdictions to combat international tax avoidance through global co-operation.

At the end of the year, on 14 December 2022, TIWB organised a side event on the margins of the Global Partnership for Effective Development Co-operation (GPEDC) Summit in Geneva, Switzerland, which was open to the public. Entitled “Driving effective partnerships and dialogue in international tax to achieve the Sustainable Development Goals”, the event brought together panellists from both partner and host administrations to make the case for sustained investment in effective multi-stakeholder approaches to strengthen countries’ tax systems as a critical enabler for achieving the SDGs.

In March 2023, TIWB and ATAF hosted a two-day virtual event dedicated to sharing the experiences of criminal tax experts deployed on TIWB-CI programmes. Speakers discussed the expanding number of TIWB-CI programmes, issues relating to IFFs and solutions that emerged from programmes implemented under the initiative.

On 17 April 2023, current, former and prospective TIWB experts from over 56 jurisdictions participated in TIWB’s annual Experts Roundtable, which took place virtually. The event showcased lessons learnt from programme deployment and small discussion groups reflected on specific areas of TIWB assistance.

The TIWB Governing Board was convened virtually on 15 May 2023 by its co-Chairs: Mr. Mathias Cormann, Secretary-General of the OECD, and Mr. Achim Steiner, Administrator of UNDP. The meeting provided an update of activities to Board members and sought their guidance on the planned expansion of the initiative, including the proposed work plan for 2023/24. Notably, the Board approved the expansion of TIWB’s mandate to assist developing countries in the auditing of VAT on digital trade, practical and appropriate use of CbCr and implementation of the GMT rules.



TIWB Governing Board Meeting, 15 May 2023

Shortly afterwards, on 1-2 June 2023, TIWB brought together 170 participants in Paris, France for its annual Stakeholders Workshop, showcasing the activities and progress of the initiative to date. Host administrations, partner administrations, experts, regional and international organisations, as well as donors, participated both in-person and virtually in discussions about the initiative’s successes and challenges in light of its expansion to new areas of technical assistance. Stakeholders shared their needs for assistance on the digitalisation of tax administration and implementation of the GMT. The workshop also focused on the role played by regional/international partners and UNDP COs in the success of TIWB programmes worldwide.





TIWB Stakeholders Workshop, 2 June 2023 in Paris, France

To strengthen collaboration between OECD and UNDP, core members of the Secretariat came together on 5-6 June 2023 to participate in a TIWB Retreat at the OECD. This provided an opportunity to reflect on the overall vision, division of labour and theory of change of the TIWB to provide a clear picture of the joint initiative to donors and other stakeholders. The Secretariat is working to produce a unified project document to reflect this deeper co-operation in response to the expansion plan.

In July, the initiative organised technical workshops for its stakeholders to further capacity building in specific areas and share best practices. On 26-27 July 2023, in partnership with ATAF and IGF, the Secretariat hosted a two-day virtual workshop on “Unveiling BEPS Risks in the Extractives Sector: Sharing Experiences and Best Practices”. This was followed by another virtual workshop on 28 July 2023 which addressed “Base Erosion and Profit Shifting, A Spotlight on The Tourism Sector”.

In the Pacific, TIWB was invited to the Pacific Islands Tax Administrators Association Annual Heads meeting which took place in Mount Hagen, Papua New Guinea, from 25 to 27 September 2023. The Secretariat presented TIWB expansion areas and highlighted the strong results coming out of the TIWB programme in Papua New Guinea.

On 21 November 2023, the Head of the TIWB Secretariat was invited to present the initiative to heads of European Union tax administrations at the TADEUS - Tax Administration EU Summit plenary meeting in Malaga, Spain in an effort to establish new partnerships with potential partner administrations.

Two webinars for TIWB experts were held on 27 and 28 November 2023, providing onboarding for new TIWB-CI Roster experts and detailing programme implementation processes and sharing experiences amongst all audit experts.

## TIWB participation in other fora

In February 2023, the OECD hosted its annual Tax and Development Days<sup>10</sup>, which included a virtual session dedicated to TIWB, titled “Making a difference for developing countries through practical hands-on, technical assistance in 2023”. The session had one of the highest attendance rates over the two-day event, with well over 450 participants. In addition to the above, the initiative has been showcased at the following events over the reporting period:

- October 2022 - GRD webinar: OECD-ATAF Challenges & Opportunities Arising from Digitalisation
- 9 November 2022 - COP27 (launch of TIWB taxation and environment concept)
- March 2023 - GRD Webinar: Hot topics in international tax: Digitalisation of tax administrations
- 27-28 April 2023 - Task Force on Tax Crimes and Other Crimes (TFTC) Meeting
- 8 June 2023 - FTA Capacity Building Network
- 5-7 December 2023 - OECD Forum on Tax and Crime

## Communications

Engagement with key stakeholders and the broader public remains a priority for the TIWB Secretariat. Continued outreach has demonstrated the benefits of ongoing support from the initiative’s donors and partner administrations. The TIWB website (<http://www.tiwb.org>) remains the primary source of news, with regular updates on TIWB events and communications available in English, French and Spanish. The website contains links to resources pertinent to tax administrations seeking to receive or provide support. Through the website, potential host administrations can learn how to request technical assistance via the [TIWB Portal](#), while partner administrations can find information on the benefits and method of deploying experts, and the experts themselves may signal their interest in participating in TIWB programmes.

In order to further disseminate information about the international co-operation and results produced under TIWB programmes, the Secretariat filmed testimonials from a variety of stakeholders about their participation in the initiative. These videos were produced in English, French and Spanish and are available on TIWB’s YouTube channel.<sup>11</sup>

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<sup>10</sup> <https://www.oecd.org/tax/tax-and-development-days.htm>

<sup>11</sup> <https://www.youtube.com/channel/UC1BRURzw55OC8E3BQRFJM9w>

TIWB also publishes a multilingual newsletter featuring the latest programme launches, events, press releases, country experiences/case studies and publications of interest. Subscribers receive the e-newsletter in their inbox and the wider public can access the information directly on TIWB's website (<https://tiwb.org/resources/newsletters/>). The TIWB X (formerly known as Twitter) account (@TIWB\_News) also shares news about the initiative's activities. The initiative 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, the OECD's Tax Co-operation for Development Progress Report, and the UNDP's Tax for SDGs Annual Report, all of which are issued annually.







# Performance and objectives

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## Performance

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. Overall, TIWB accomplished the majority of its objectives for the period of 2022/23. Notably, the initiative successfully initiated new programmes worldwide, including five South-South programmes aimed at fostering greater collaboration among developing countries. Four sector-specific events were also conducted during the reporting period, meeting the objective of two events per year that was established in both 2022 and 2023 to reinforce technical support for TIWB host administration officials.

Further details about the 2022/23 objectives are set out below, along with a report on progress (see Table 6.1).

**Table 6.1. TIWB progress against 2022/23 objectives**

Objective	Status
Scale-up the initiative and commence a minimum of 15 new TIWB programmes	23 new programmes commenced between July 2022 and December 2023
Increase South-South co-operation in order to start a minimum of three South-South programmes	Five new South-South programmes commenced
Implement eight criminal tax investigation programmes, pilot two effective use of AEOI data programmes and two digitalisation of tax administration programmes	Two TIWB-CI programmes were launched and six are upcoming. One TIWB-AEOI pilot commenced, and one is upcoming. One TIWB-CbCr pilot launched, and four digitalisation of tax administration programmes were commenced
Secure support from at least two additional partner administrations willing to deploy experts on TIWB programmes	Three new partner administrations (Norwegian Tax Administration, <i>Receita Federal do Brazil</i> , and Centre for Tax Solidarity of the Republic of Poland) came on board
Use various platforms at regional and international levels to increase the visibility of TIWB programmes and ascertain developing countries' needs	Various platforms at regional and international levels used to increase the visibility of TIWB programmes and ascertain developing countries' needs
Initiate two additional mentoring programmes with a focus on female experts	No additional mentoring programmes with a focus on female experts initiated
Organise two regional or sector-specific events and convene the annual Experts Roundtable and Stakeholders' Workshop	Three sector-specific events held during the period under review. The Experts Roundtable and Stakeholders' Workshop were convened on an annual basis
Publish the TIWB Annual Report and five newsletters in English, French and Spanish	Published the TIWB Annual Report in English, French and Spanish
Support countries in the practical implementation of the Two-Pillar Solution	TIWB Roster of Experts established to support countries in the practical implementation of the Two-Pillar Solution
Continue Phase 2 development and implementation of programme management solution (TIWB Data Flow)	Continued Phase 2 development and implementation of programme management solution (TIWB Data Flow)

## 2024 work plan


As the TIWB initiative continues to expand its offering of technical assistance to developing countries in response to their growing needs for capacity building, an ambitious work plan for scaling up activities was approved by the TIWB Governing Board in May 2023.

It includes the following objectives:

- Commence 25 new programmes in 2024, including 5 criminal tax investigation programmes and 1 AEOI programme. Take stock of four TIWB-DTA pilot programmes and roll out new programmes in 2024.
- Expand TIWB to practical implementation of GMT rules, auditing VAT on digital trade and e-commerce and effective use of CbCr.
- Expand the offering of South-South partners and programmes in response to demand from developing countries.
- Launch new mentoring programmes, with a view to expanding the participation of female experts from developing countries.

To support this ambitious work plan, OECD and UNDP will unify their operations to meet the anticipated growth of the initiative in coming years. Furthermore, to better govern the joint initiative, a Memorandum of Understanding (MoU) will be signed between the two institutions later in 2024.

Looking ahead, TIWB will continue to ensure value for money, seeking to maximise contributions in kind and leverage existing expertise within the broader OECD and UNDP secretariats. Additional resources will nonetheless be required.

A digital globe is held in two hands, surrounded by network lines and glowing particles. The globe is composed of a grid of white dots and lines, with some dots highlighted in blue and orange. The hands are positioned at the bottom, holding the globe from underneath. The background is dark blue with a bokeh effect of light spots.

This annex highlights the completed, pilot and ongoing programmes in audit assistance, MAP, APAs, criminal tax investigation, effective use of AEOI and digitalisation of tax administration.





# Annex A.

## TIWB programmes

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### Ongoing TIWB programmes

#### TIWB audit programmes

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
1	Angola	Angolan General Tax Administration	F2021-0007	Serving Tax Official	2022	2	Onsite
2	Armenia	State Revenue Committee of the Republic of Armenia	F2023-0010	Serving Tax Official	2023	1	Onsite
3	Azerbaijan	State Tax Service	F2022-0019	Serving Tax Official	2023	1	Onsite
4	Benin	<i>Direction générale des Impôts</i>	F2022-0007	Serving Tax Official	2023	2	Onsite
5	Bhutan	Department of Revenue and Customs	F2023-0011	Serving Tax Official	2023	1	Onsite
6	Cabo Verde	<i>Direção Nacional de Receitas do Estado</i>	F2022-0001	Serving Tax Official	2023	2	Onsite
7	Cambodia	General Department of Taxation	F2019-0024	Serving Tax Official	2020	20	Onsite/ Virtual
8	Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	F2020-0008	Serving Tax Official	2021	2	Virtual
9	Ecuador	<i>Servicio de Rentas Internas</i>	F2021-0002	Serving Tax Official	2021	4	Virtual
10	Egypt	Egyptian Tax Authority	F2023-0002	Serving Tax Official	2023	2	Onsite

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
11	Georgia	Georgia Revenue Service	F2020-0005	Roster Expert	2021	10	Virtual
12	Ghana	Ghana Revenue Authority	F2019-0006	Serving Tax Official	2019	2	Onsite
13	Ghana	Ghana Revenue Authority	F2020-0013	Former Tax Official	2020	14	Virtual
14	Guinea	<i>Direction nationale des Impôts</i>	F2019-0018	Serving Tax Official	2021	3	Onsite/ Virtual
15	Kazakhstan	State Revenue Committee	F2020-0009	Roster Expert	2020	9	Virtual
16	Kenya	Kenya Revenue Authority	F2021-0009	Former Tax Official	2021	1	Virtual
17	Kosovo*	Tax Administration of Kosovo*	F2020-0010	Serving Tax Official	2022	4	Onsite
18	Liberia	Liberia Revenue Authority	F2022-0020	Former Tax Official	2023	1	Virtual
19	Maldives	Maldives Inland Revenue Authority	F2020-0002	Roster Expert	2021	17	Onsite/ Virtual
20	Mauritius	Mauritius Revenue Authority	F2019-0023	Former Tax Official	2022	4	Onsite/ Virtual
21	Mongolia	General Department of Taxation	F2019-0001	Roster Expert	2019	33	Onsite/ Virtual
22	Mongolia	General Department of Taxation	F2021-0003	Roster Expert	2021	5	Onsite/ Virtual
23	Nigeria	Federal Inland Revenue Service Nigeria	F2017-0011	Roster Expert	2018	7	Onsite/ Virtual
24	Papua New Guinea	Papua New Guinea Internal Revenue Commission	F2018-0014	Serving Tax Official	2019	9	Onsite/ Virtual
25	Papua New Guinea	Papua New Guinea Internal Revenue Commission	IE2018-02	Roster Expert	2019	29	Onsite/ Virtual
26	Senegal	<i>Direction Générale des Impôts et des Domaines</i>	F2019-0010	Serving Tax Official	2022	2	Virtual
27	Seychelles	Seychelles Revenue Commission	F2019-0020	Serving Tax Official	2021	1	Onsite
28	South Africa	South African Revenue Service	F2020-0007	Roster Expert	2023	2	Onsite/ Virtual
29	Sri Lanka	Inland Revenue Department	F2023-0013	Serving Tax Official	2023	0	Onsite

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
30	Thailand	The Revenue Department of Thailand	F2019-0012	Serving Tax Official	2021	2	Onsite
31	Togo	<i>Office togolais des recettes</i>	F2019-0014	Serving Tax Official	2022	3	Onsite
32	Uganda	Uganda Revenue Authority	F2019-0025	Former Tax Official	2019	44	Onsite/ Virtual
33	Uzbekistan	State Tax Committee	F2023-0009	Roster Expert	2023	1	Onsite
34	Yemen	Tax Authority of Yemen	F2022-0017	Roster Expert	2022	2	Onsite
35	Zambia	Zambia Revenue Authority	IE2018-04	Industry Expert	2018	26	Onsite/ Virtual
36	Zambia	Zambia Revenue Authority	F2019-0008	Former Tax Official	2019	26	Onsite/ Virtual
37	Zambia	Zambia Revenue Authority	F2023-0006	Roster Expert	2023	1	Onsite/ Virtual
38	Zambia	Zambia Revenue Authority	F2023-0008	Former Tax Official	2023	1	Onsite
39	Zimbabwe	Zimbabwe Revenue Authority	F2021-0008	Former Tax Official	2021	11	Virtual

Note: As of 31 December 2023

Source: TIWB Secretariat

### TIWB MAP and APA programmes

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
1	Georgia	Georgia Revenue Service	F2021-0004	Serving Tax Official	2022	2	Onsite/ Virtual
2	Nigeria	Federal Inland Revenue Service	F2020-0012	Former Tax Official	2019	7	Virtual
3	Tanzania (United Republic of)	Tanzania Revenue Authority	F2022-0016	Former Tax Official	2023	1	Virtual
4	Tunisia	<i>Direction Générale des Impôts</i>	F2022-0006	Former Tax Official	2022	7	Onsite/ Virtual
5	Uganda	Uganda Revenue Authority	F2021-0010	Former Tax Official	2022	3	Virtual

Note: As of 31 December 2023

Source: TIWB Secretariat

## TIWB-CI programmes

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of assistance
1	Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	TC2019-0001	Roster Expert	2019	1	Onsite
2	Costa Rica	<i>Dirección General de Tributación</i>	TC2020-0001	Serving Tax Official	2022	3	Onsite/ Virtual
3	Eswatini	Eswatini Revenue Authority	TC2020-0002	Serving Tax Official	2023	2	Onsite/ Virtual
4	Honduras	<i>Servicio de Administración de Rentas</i>	TC2019-0005	Roster Expert & Serving Tax Official	2021	6	Onsite/ Virtual
5	Kenya	Kenya Revenue Authority	TC2019-0004	Serving Tax Official	2019	2	Onsite/ Virtual
6	Maldives	Maldives Inland Revenue Authority	TC2021-0001	Serving Tax Official	2021	5	Onsite/ Virtual
7	Pakistan	Federal Board of Revenue	TC2018-0002	Serving Tax Official	2019	5	Onsite
8	Tunisia	<i>Direction Générale des Impôts</i>	TC2019-0006	Serving Tax Official & Roster Expert	2020	3	Onsite
9	Zimbabwe	Zimbabwe Revenue Authority	TC2023-0006	Serving Tax Official	2023	1	Onsite

Note: As of 31 December 2023

Source: TIWB Secretariat

## TIWB pilot programmes

This section highlights the ongoing TIWB-DTA, TIWB-AEOI, and TIWB-CbCr pilot programmes.

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions and meetings undertaken	Type of assistance
<b>TIWB-DTA Programmes</b>							
1	Georgia	Georgia Revenue Service	DG2023-0002	Serving Tax Official	2023	4	Virtual
2	Lebanon	Directorate General of Finance	DG2023-0004	Serving Tax Official	2023	1	Virtual
3	Sierra Leone	National Revenue Authority	DG2023-0003	Serving Tax Official	2022	1	Onsite

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions and meetings undertaken	Type of assistance
<b>TIWB-AEOI Programmes</b>							
1	Malaysia	Inland Revenue Board	AE2021-0001	Serving Tax Official	2021	7	Onsite/ Virtual
2	Saint Lucia	Inland Revenue Department	AE2023-0001	Serving Tax Official	2023	0	Onsite/ Virtual
<b>TIWB-CbCr Programmes</b>							
1	Peru	Superintendencia Nacional de Administración Tributaria	CB2023-0001	Serving Tax Official	2023	0	Onsite

Note: As of 31 December 2023

Source: TIWB Secretariat

## Completed TIWB programmes

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
1	Albania	Albanian Tax Directorate	F2015-0001	Serving Tax Official	2015	1	Onsite
2	Armenia	State Revenue Committee	F2018-0020	Serving Tax Official	2020-2021	5	Virtual
3	Armenia	State Revenue Committee	TC2019-0002	Serving Tax Official	2019-2021	3	Onsite/ Virtual
4	Benin	<i>Direction 51 énérale des Impôts</i>	F2017-0010	Serving Tax Official	2019-2021	11	Onsite/ Virtual
5	Bhutan	Department of Revenue and Customs	F2019-0022	Serving Tax Official	2021-2023	5	Onsite/ Virtual
6	Botswana	Botswana Unified Revenue Service	L2015-0003	Former Tax Official	2015-2017	4	Onsite
7	Botswana	Botswana Unified Revenue Service	F2016-0006	Serving Tax Official & Former Tax Official	2016-2018	5	Onsite
8	Botswana	Botswana Unified Revenue Service	IE2017-01	Industry Expert	2017	1	Onsite
9	Botswana	Botswana Unified Revenue Service	F2017-0014	Former Tax Official	2017-2023	21	Onsite/ Virtual
10	Cambodia	General Department of Taxation	L2016-0003	Former Tax Official	2016	1	Onsite

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
11	Cameroon	<i>Direction Générale des Impôts</i>	F2017-0002	Serving Tax Official	2017-2019	7	Onsite
12	Cameroon	<i>Direction Générale des Impôts</i>	F2018-0012	Serving Tax Official	2019-2020	6	Onsite
13	Central African Republic	<i>Direction Générale des Impôts et des Domaines</i>	F2019-0009	Serving Tax Official	2020	2	Onsite/ Virtual
14	Chad	<i>Direction Générale des Impôts</i>	F2018-0010	Serving Tax Official	2019-2020	4	Onsite
15	Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	L2012-0001	Former Tax Official	2012-2014	9	Onsite
16	Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	F2018-0001	Serving Tax Official	2018-2021	7	Onsite/ Virtual
17	Colombia	<i>Dirección de Impuestos y Aduanas Nacionales</i>	F2018-0002	Serving Tax Official	2018-2023	2	Onsite
18	Congo (Republic of)	<i>Direction générale des Impôts et des Domaines</i>	F2016-0012	Serving Tax Official	2017-2019	6	Onsite
19	Costa Rica	<i>Dirección General de Tributación</i>	F2016-0005	Serving Tax Official	2016-2017	5	Onsite
20	Costa Rica	<i>Dirección General de Tributación</i>	F2018-0011	Serving Tax Official	2018-2019	4	Onsite
21	Côte d'Ivoire	<i>Direction Générale des Impôts</i>	F2017-0005	Serving Tax Official	2018-2019	6	Onsite
22	Dominican Republic	<i>Dirección General de Impuestos Internos</i>	F2018-0017	Serving Tax Official	2020-2023	1	Virtual
23	Ecuador	<i>Servicio de Rentas Internas</i>	F2021-0005	Serving Tax Official	2022-2023	3	Virtual
24	Egypt	Egyptian Tax Authority	F2016-0011	Roster Expert	2017-2019	7	Onsite
25	Egypt	Egyptian Tax Authority	F2019-0003	Roster Expert	2019-2023	17	Onsite/ Virtual
26	Egypt	Egyptian Tax Authority	F2019-0004	Serving Tax Official	2020-2022	5	Onsite/ Virtual
27	El Salvador	General Directorate of Internal Taxes	F2020-0015	Serving Tax Official	2021-2023	3	Virtual
28	Eswatini	Eswatini Revenue Authority	F2017-0004	Serving Tax Official	2018-2021	3	Onsite/ Virtual
29	Eswatini	Eswatini Revenue Authority	F2018-0027	Former Tax Official	2020	1	Virtual
30	Ethiopia	Ethiopian Revenues and Customs Authority	F2016-0016	Serving Tax Official	2015-2018	9	Onsite

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
31	Ethiopia	Ethiopian Revenues and Customs Authority	IE2018-01	Industry Expert	2018-2019	1	Onsite
32	Gabon	<i>Direction Générale des Impôts</i>	F2018-0013	Roster Expert	2019-2021	7	Onsite/ Virtual
33	Georgia	Georgia Revenue Service	F2016-0008	Roster Expert	2016-2017	3	Onsite
34	Georgia	Georgia Revenue Service	F2017-0013	Roster Expert	2018-2019	6	Onsite
35	Ghana	Ghana Revenue Authority	F2014-0001	Serving Tax Official	2013-2018	9	Onsite
36	Ghana	Ghana Revenue Authority	F2019-0005	Serving Tax Official	2019-2021	4	Onsite/ Virtual
37	Honduras	<i>Servicio de Administración de Rentas</i>	F2019-0007	Roster Expert	2020-2021	7	Onsite/ Virtual
38	Jamaica	Tax Administration Jamaica	F2016-0004	Roster Expert	2016-2018	4	Onsite
39	Jamaica	Tax Administration Jamaica	F2016-0013	Serving Tax Official	2017-2019	7	Onsite
40	Jamaica	Tax Administration Jamaica	IE2019-02	Industry Expert	2019	1	Onsite
41	Kenya	Kenya Revenue Authority	L2012-0002	Former Tax Official	2012-2020	16	Onsite/ Virtual
42	Kenya	Kenya Revenue Authority	IE2019-01	Industry Expert	2019	1	Onsite
43	Kenya	Kenya Revenue Authority	DG2023-0001	Serving Tax Official	2022-2023	2	Onsite/ Virtual
44	Kosovo*	Tax administration of Kosovo*	F2017-0008	Roster Expert	2018-2020	6	Onsite/ Virtual
45	Lesotho	Lesotho Revenue Authority	F2015-0003	Serving Tax Official	2015-2019	11	Onsite
46	Liberia	Liberia Revenue Authority	F2016-0002	Former Tax Official	2016-2018	10	Onsite
47	Liberia	Liberia Revenue Authority	IE2016-01	Former Tax Official	2016-2018	7	Onsite
48	Liberia	Liberia Revenue Authority	F2017-0009	Serving Tax Official	2017	4	Onsite
49	Madagascar	<i>Ministère de l'Économie et des Finances</i>	F2019-0016	Serving Tax Official	2019-2020	3	Onsite/ Virtual
50	Malawi	Malawi Revenue Authority	L2016-0002	Former Tax Official	2016-2017	5	Onsite

#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
51	Malaysia	Inland Revenue Board	DG2022-0001	Serving Tax Official	2022–2023	4	Onsite/ Virtual
52	Maldives	Maldives Inland Revenue Authority	F2018–0004	Serving Tax Official	2018–2020	6	Onsite/ Virtual
53	Mali	<i>Direction Générale des Impôts</i>	F2019–0011	Serving Tax Official	2020	4	Onsite/ Virtual
54	Nigeria	Federal Inland Revenue Service	F2016–0003	Roster Expert	2016–2018	6	Onsite
55	Nigeria	Federal Inland Revenue Service	L2018–0001	Former Tax Official	2018	2	Onsite
56	Pakistan	Federal Board of Revenue	F2018–0016	Serving Tax Official	2018–2019	4	Onsite
57	Peru	<i>Superintendencia Nacional de Administración Tributaria</i>	L2017–0001	Former Tax Official	2016–2017	2	Onsite
58	Rwanda	Rwanda Revenue Authority	F2016–0014	Serving Tax Official	2017–2019	6	Onsite
59	Senegal	<i>Direction Générale des Impôts et des Domaines</i>	F2015–0002	Serving Tax Official	2014–2015	6	Onsite
60	Senegal	<i>Direction Générale des Impôts et des Domaines</i>	F2016–0007	Serving Tax Official	2017–2018	5	Onsite
61	Sri Lanka	Inland Revenue Department	L2016–0005	Former Tax Official	2016–2023	10	Onsite
62	Uganda	Uganda Revenue Authority	L2016–0001	Former Tax Official	2016–2018	4	Onsite
63	Uganda	Uganda Revenue Authority	F2016–0010	Serving Tax Official & Roster Expert	2017–2019	11	Onsite
64	Uganda	Uganda Revenue Authority	TC2019-0003	Serving Tax Official	2019–2022	1	Onsite
65	Ukraine	State Fiscal Service of Ukraine	F2017–0012	Roster Expert	2019–2020	3	Onsite
66	Viet Nam	General Department of Taxation, Ministry of Finance	L2016–0006	Former Tax Official	2015–2017	4	Onsite
67	Zambia	Zambia Revenue Authority	L2015–0001	Former Tax Official	2016–2018	3	Onsite
68	Zambia	Zambia Revenue Authority	F2018–0009	Serving Tax Official	2018–2019	7	Onsite



#	Country or Jurisdiction	Host Administration	Programme No.	Expert	Commenced in	Missions undertaken	Type of Assistance
69	Zambia	Zambia Revenue Authority	F2020-0003	Serving Tax Official	2021-2022	13	Onsite/ Virtual
70	Zimbabwe	Zimbabwe Revenue Authority	L2015-0002	Former Tax Official	2016-2018	4	Onsite
71	Zimbabwe	Zimbabwe Revenue Authority	F2017-0001	Serving Tax Official	2019-2020	4	Onsite/ Virtual

Note: As of 31 December 2023

Source: TIWB Secretariat





# TIWB Governing Board

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The TIWB Governing Board is co-chaired by the heads of the OECD and UNDP and includes ministers, commissioners and academics, retaining gender and regional balance, currently comprised of the following members:



**Mathias Cormann**

*Secretary-General of the OECD, Co-Chair*



**Achim Steiner**

*Administrator of UNDP, Co-Chair*



*Director of Tax Programmes, ATAF<sup>12</sup>*



**John Christensen**

*Acting Chair of the Board of Stamp Out Poverty and Director of the Balanced Economy Project; co-founder of the Tax Justice Network*

<sup>12</sup> Mary Baine resigned from her position in September 2023.



**Sir Paul Collier**

*Professor of Economics and Public Policy at the Blavatnik School of Government and a Professorial Fellow of St Antony's College, Oxford*



**Bob Hamilton**

*Commissioner of the Canada Revenue Agency and Chair of the FTA*



**Nora Lustig**

*Professor of Latin American Economics and Director of the Commitment to Equity Institute at Tulane University*



**Dr. Ekniti Nitithanprapas**

*Director-General, Excise Department, Revenue Department of Thailand*



**H.E. Ville Skinnari**

*Minister for Development Co-operation and Foreign Trade, Ministry for Foreign Affairs, Finland<sup>13</sup>*

13 H.E. Ville Skinnari stepped down as Minister for Development Co-operation and Foreign Trade on 20 June 2023.

# Development Partners

## 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



**Irish Aid**  
Rialtas na hÉireann  
Government of Ireland

## Japan

財務省

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**

## Spain



## 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 2024

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This report reflects upon TIWB's accomplishments and activities over the period from July 2022 to December 2023. During this timeframe, countries have faced multiple interrelated challenges, including climate change and the impacts of conflict, in addition to high inflation (particularly in energy and food). Meanwhile, illicit financial flows associated with corruption, illegal trade, and money laundering, have constrained countries' fiscal space, which was already substantially reduced by the impact of COVID-19 on public finances. Developing economies face tremendous challenges servicing their debt and addressing deficits while maintaining their investments in development.

Chapter 1 describes TIWB in the evolving international taxation and development context. Chapter 2 discusses TIWB programmes and operations. Chapter 3 provides information on current and future areas of TIWB technical assistance. Chapter 4 highlights results obtained over the past year. Chapter 5 describes TIWB participation at international events and the initiative's communication efforts. Finally, Chapter 6 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>



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