

# TAX INSPECTORS WITHOUT BORDERS

Extending TIWB to Tax Treaty Negotiation and Administration

TTN Toolkit Webinar

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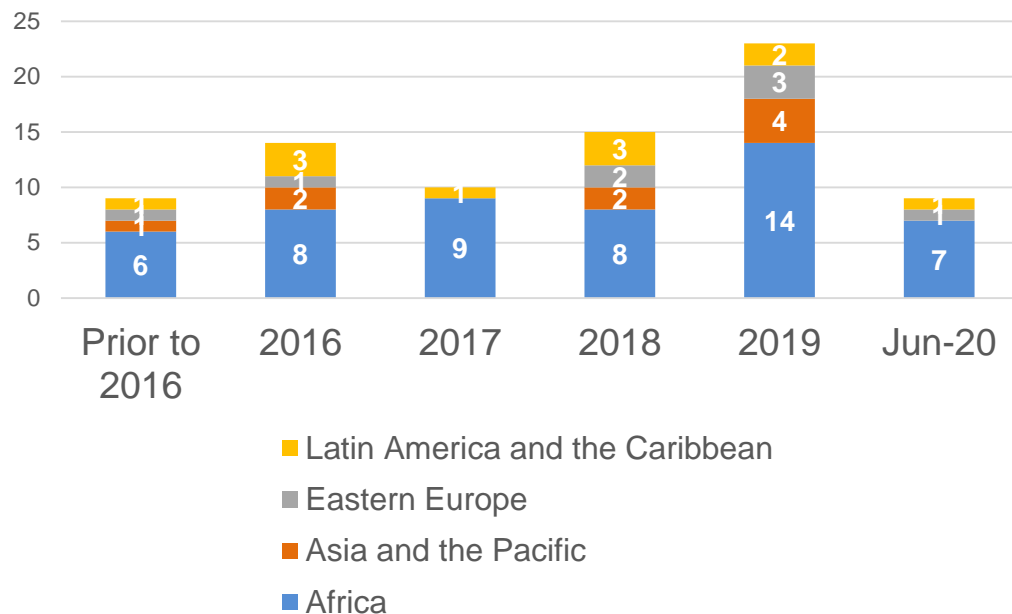
An OECD/UNDP joint initiative



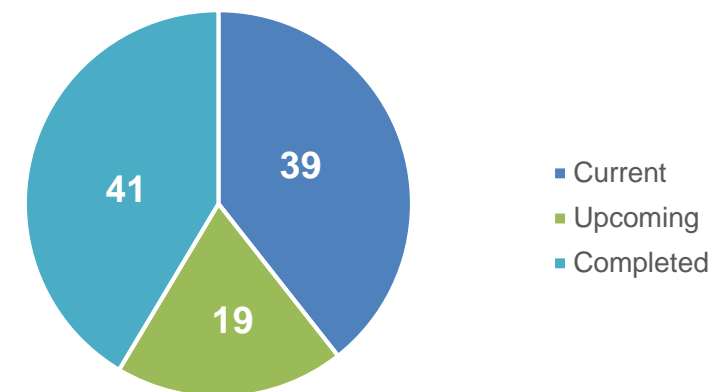
*Empowered lives.  
Resilient nations.*

# TIWB to date

## Regional Distribution Programmes Commenced by Year



## 80 completed and current programmes out of initial goal of 100



Support to current and completed TIWB programmes provided by:	No. of programmes supported
ATAF/ISF/OSF	9
OECD	20
Partner Administrations	39
UNDP (Roster of Experts)	12

# Revenue Impact to Date

**USD 537 million** in increased tax revenues  
**USD 1 884 million** in tax assessments

On average, in excess of **USD 70** return on investment for every **USD 1** spent on TIWB programmes



# Impacts Beyond Revenue

In addition to increased tax revenues, TIWB Host Administrations report other **positive outcomes**



## Transfer of Skills and Confidence Building

- Leading to new mentee Experts



## Organisationnel Effectiveness

- Legislative Changes
- Creation of special Transfer Pricing teams



## Tax Compliance

- Improved tax payer behaviour
- Voluntary compliance

# COVID-19 Implications



## On-site Missions

All on-site missions are currently suspended

Despite the travel constraints TIWB is 'open for business'

## Enhanced Confidentiality

- Guidance on the secure transmission of confidential information provided to Host Administrations and TIWB Experts



## Remote Missions

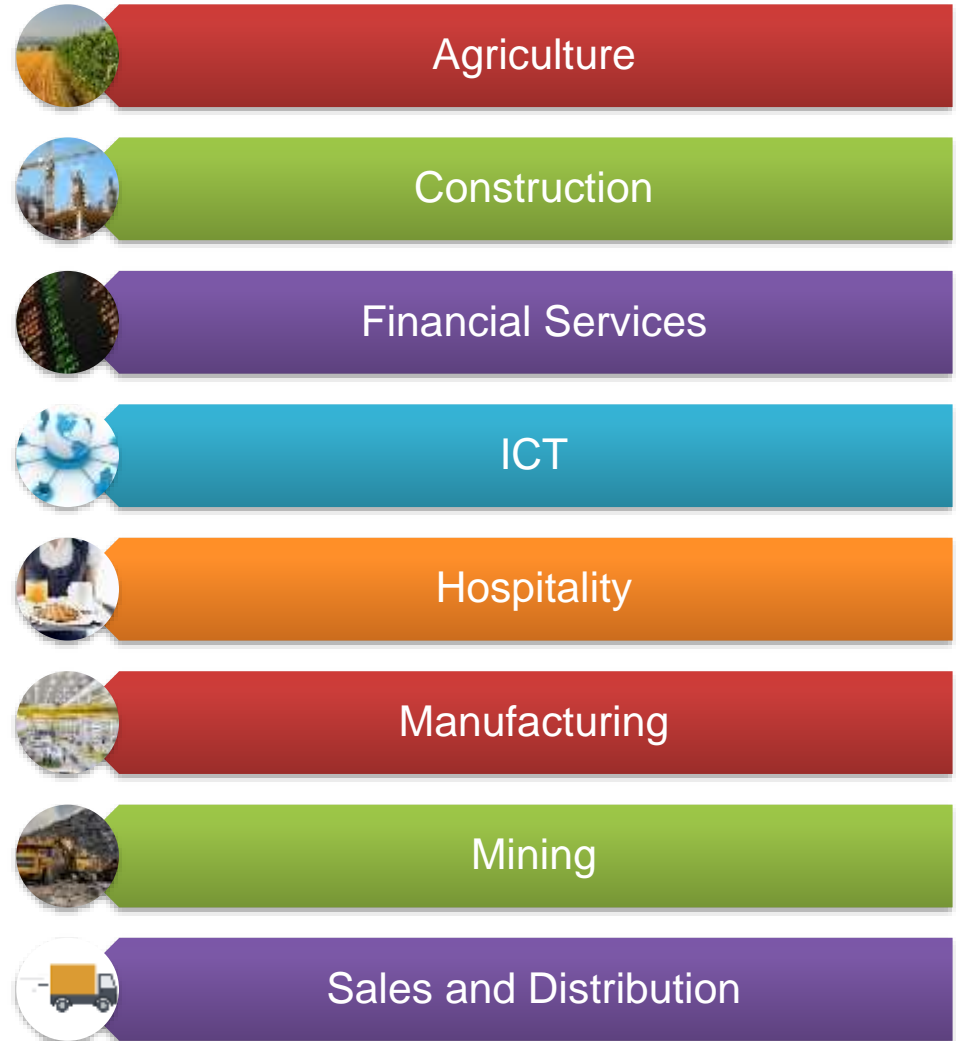
Flexible approach

Remote assistance insufficient for new programmes

# Expanding TIWB to New Tax Areas

**TIWB is expanding its hands-on assistance in new areas:**

- Tax Criminal Investigations
- Effective Use of AEOI
- Tax Treaty Negotiation & Administration
- Taxation and Natural Resource Contracts
- Taxation and Environment



# Tax Treaty Negotiation and Administration

## How does it work?

- Host Administrations request tax treaty negotiation and administration assistance by initially completing an online Assistance Request Form.
- The TIWB Secretariat matches an appropriate Expert from its network of Partner Administrations or the TIWB Roster of Experts.
- Tax treaty experts work directly with local tax and other government officials involved in tax treaty negotiation and administration
- TIWB experts are not a substitute for local staff.
- Tax treaty negotiation and administration programme generally involve periodic on-site assistance, composed of several one or two-week missions over a span of 18 to 24 months, providing remote assistance when required.



# Tax Treaty Negotiation and Administration

- ❑ The scope of TIWB could be extended to supporting developing countries in the following ways:
  - Providing assistance in treaty policy formulation and negotiation.
  - Providing support to developing countries in correctly administering treaties and auditing improper use where taxpayers attempt to obtain unintended benefits from those treaties.
  - Providing support for developing countries in resolution of double taxation disputes.



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