

TAX INSPECTORS WITHOUT BORDERS:

Ten Years of
Hands-on Assistance
in Developing Countries

10

A joint OECD/UNDP initiative



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Preface

Domestic resources are the largest source of financing for development, providing governments with the funds required to eradicate extreme poverty, deliver public services, build the infrastructure required for long-term sustainable development, and more broadly to raise tax revenue to achieve the Sustainable Development Goals (SDGs). A fair tax system is also key to foster transparency and trust, enabling citizens to monitor government efforts, ensuring that everyone pays their appropriate share of tax, increasing tax certainty, and tackling illicit financial flows.

In support of developing countries' efforts to improve their tax systems and increase revenue collection, the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) joined forces a decade ago to launch 'Tax Inspectors Without Borders' (TIWB). Through this unique technical assistance initiative, tax experts work alongside local audit and other specialist teams on real cases. Demand-driven and tailor-made to align with national priorities, each TIWB programme ensures that the tax administrations of developing countries retain full ownership of the audit or case investigation process. They also benefit from the combined support of the OECD's recognised expertise in international tax matters and UNDP's strong country presence and experience in public finance.

Since its launch in 2015, TIWB's unique approach has supported tax administrations across 70 developing jurisdictions around the world in raising an additional USD 2.40 billion in tax revenue and USD 6.39 billion in tax assessments. TIWB is a collaborative initiative by design, and its success draws on partnerships, including with the donors that fund its work, with the 27 partner tax administrations that provide the experts for most programmes, and with other international and regional organisations. Notably, in Africa, TIWB and its strategic partner, the African Tax Administration Forum (ATAF), have supported tax administrations to raise USD 1.91 billion in additional tax. With a remarkable return of USD 125 for every USD 1 invested in the programme, TIWB exemplifies high-impact, cost-effective international tax cooperation.

TIWB's enduring relevance, and its future success, lies in its adaptability to an ever-changing international tax landscape. Over the past decade, the initiative expanded from its origins in international tax audits and complementing the G20/OECD agenda on Base Erosion and Profit Shifting (BEPS). It now also supports countries with criminal tax investigations and tackling illicit financial flows. In addition, TIWB assists with emerging priorities such as the automatic exchange of financial account information between jurisdictions, country-by-country reporting, and the implementation of the global minimum tax rules.

Over the past ten years, TIWB has become a blueprint for effective international co-operation that drives real change. Looking ahead, TIWB will continue to rely on strong collaboration – between the OECD and UNDP and its existing partners, and new ones. Such partnerships will be key to expanding support in line with the changing needs of developing countries, and to increasing the pool of available experts. With new partnerships, continued donor support, and the commitment of an ever-growing number of partner administrations, including from the Global South, TIWB will remain a proven catalyst to strengthen domestic resource mobilisation and ultimately lay the foundations for a more sustainable future for all.

A handwritten signature in blue ink, consisting of a stylized 'M' followed by a 'C'.

Mathias Cormann
Secretary-General, OECD

A handwritten signature in blue ink, appearing to read 'Achim Steiner'.

Achim Steiner
Administrator, UNDP

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Abbreviations and acronyms

AAAA	Addis Ababa Action Agenda
AEOI	Automatic exchange of financial account information
AGT	Angolan General Tax Administration
APA	Advance pricing arrangement
ATAF	African Tax Administration Forum
ATO	Australian Taxation Office
BEPS	OECD/G20 Base erosion and profit shifting
CbC	Country-by-country
CbCR	Country-by-country reporting
CBU	HMRC's Capacity Building Unit
CFA	Committee on Fiscal Affairs
CI	Criminal tax investigations
CRS	Common Reporting Standard
DAC	Development Assistance Committee
DIAN	National Tax and Customs Authority of Colombia
DGFip	Public Finances Directorate General of France
DRM	Domestic resource mobilisation
DTA	Digitalisation of tax administration
DTMM	Digital Transformation Maturity Model
EOI	Exchange of information
EOIR	Exchange of information on request
FBR	Federal Board of Revenue of Pakistan
FIRS	Federal Inland Revenue Service of Nigeria
FTA	Forum on Tax Administration
G20	Group of Twenty (major economies)
GDP	Gross domestic product
Global Forum	Global Forum on Transparency and Exchange of Information for Tax Purposes
GMT	Global minimum tax
GRS	Georgia Revenue Service
GST	Goods and services tax
HMRC	His Majesty's Revenue and Customs
IGF	Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development
IMF	International Monetary Fund

IRA	Italian Revenue Agency
IRBM	Inland Revenue Board of Malaysia
IRC	Internal Revenue Commission of Papua New Guinea
KRA	Kenya Revenue Authority
KSP_{TA}	Knowledge Sharing Platform for Tax Administrations
LAC	Latin America and the Caribbean
LRA	Liberia Revenue Authority
MAP	Mutual agreement procedure
MIRA	Maldives Inland Revenue Authority
MNE	Multinational enterprise
MoU	Memorandum of Understanding
MRA	Mauritius Revenue Authority
OECD	Organisation for Economic Co-operation and Development
OTR	Togo Revenue Office
RFB	Brazilian Federal Revenue Office
SARS	South African Revenue Service
SDGs	Sustainable Development Goals
SII	Internal Revenue Service of Chile
SUNAT	National Tax and Customs Authority of Peru
Tax for SDGs	United Nations Development Programme's Tax for Sustainable Development Goals
TFTC	OECD Tax Force on Tax Crimes and Other Financial Crimes
TIWB	Tax Inspectors Without Borders
TIWB-AEOI	TIWB effective use of automatic exchange of financial account information data programme
TIWB-audit	TIWB international tax audit programme
TIWB-CI	TIWB criminal tax investigation programme
TIWB-CbCR	TIWB practical implementation and effective use of country-by-country reports programme
TIWB-DTA	TIWB digitalisation of tax administration programme
TIWB-GMT	TIWB implementation of the global minimum tax programme
TREAT	Tax Risk Evaluation and Assessment Tool
UN	United Nations
UNDP	United Nations Development Programme
UNICC	United Nations International Computing Centre
VAT	Value added tax
WBG	World Bank Group
ZRA	Zambia Revenue Authority

Tax Inspectors Without Borders,
a joint initiative of the Organisation
for Economic Co-operation and
Development and the United Nations
Development Programme, was officially
launched in July 2015 at the Third
International Conference on Financing
for Development in Addis Ababa.





Executive summary

Tax Inspectors Without Borders (TIWB) is a unique approach to capacity building that deploys experts to tax administrations in developing countries to provide practical, hands-on assistance on current audit cases and related international tax issues. This joint initiative of the Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP) complements the broader efforts of the international community to strengthen international co-operation on tax matters. It aims to help developing countries increase domestic resource mobilisation (DRM), thereby supporting the achievement of the 2030 Sustainable Development Goals (SDGs).

Domestic resources are the most sustainable and important source of financing for development. Taxation raises revenues needed for funding public services and is a key driver for long-term economic growth and poverty reduction. Although real progress has been made to increase tax revenues in developing countries, for many jurisdictions revenues remain well below levels that are needed to achieve the SDGs. Globalisation and digitalisation have also expanded international taxation challenges that developing countries need to address, such as the taxation of multinational enterprises (MNEs), tax evasion, illicit financial flows, and facilitating cross-border flows while managing the associated risks.

Initially designed to support developing countries in building transfer pricing and international tax audit capacity, the success of TIWB programmes has led to requests for more specialised assistance in various sectors and on broader international tax matters. The initiative was quick to adapt to meet these requests, as well as to assist jurisdictions with the additional challenges which have significantly impacted their capacity to mobilise domestic resources. These include, but are not limited to, the impact of the COVID-19 pandemic, the effects of climate change, high inflation (particularly in energy and food) and increasing geopolitical instability. Furthermore, TIWB was successful in adapting and expanding its assistance in line with the significant changes in the global tax landscape of the last decade, including through the implementation of the 2015 Action Plan on Base Erosion and Profit Shifting (BEPS), the establishment of the OECD/G20 Inclusive Framework on BEPS in 2016, advancements in the exchange of information standards and the 2022 Recommendation of the OECD Council on the Ten Global Principles for Fighting Tax Crime.

Today, the initiative supports developing country tax administrations not only with transfer pricing and international tax audits, but also with criminal tax investigations (CI), effective use of automatic exchange of financial account information (AEOI) data, effective and practical implementation of country-by-country reporting (CbCR), digitalisation of tax administration, auditing value added tax (VAT) on digital trade, and implementation of the global minimum tax (GMT) rules.

TIWB programmes have helped developing countries raise an additional USD 2.40 billion in tax revenue collected, an additional USD 6.39 billion in tax assessed and disallowed USD 2.50 billion in carry forward losses. Since its inception, TIWB has commenced 155 programmes in 70 jurisdictions across Africa, Asia and Pacific, Eastern Europe, Latin America, and the Caribbean.

In addition to revenue collection, TIWB support has led to significant organisational and legislative reforms in host administrations, enhancing tax officials' skills and improving voluntary compliance. Host and partner administrations have also demonstrated stronger collaboration, fostering international co-operation.

The success of TIWB relies heavily on strong partnerships with stakeholders. Donors play a pivotal role by offering financial support to current and upcoming TIWB programmes, which are free of charge for developing countries. Partner administrations contribute a significant source of TIWB expertise, and an increasing number of Global South tax administrations are now sharing their expertise with other jurisdictions through South-South TIWB programmes. TIWB experts, deployed from a partner administration or the UNDP-managed TIWB Roster of Experts, are essential in helping host administrations improve their capacity to mobilise domestic resources. Finally, while TIWB programmes are integrated into the wider work of the OECD and UNDP, there are also strong links between TIWB programmes and those of other regional and international organisations. In particular, the positive impacts observed in Africa, where 90 programmes have resulted in more than USD 1.91 billion in additional tax revenues being collected by 39 jurisdictions in the region, can be attributed to TIWB's strategic partnership with the African Tax Administration Forum (ATAF).

The number of requests for TIWB support continues to grow, along with more requests for industry expertise, and an expansion into new frontier areas. This has placed greater demands on the initiative's capacity to deliver. To ensure ongoing effective support for developing country tax administrations, the initiative is being adapted to suit present circumstances. For instance, a renewed TIWB Governing Board, with an updated set of responsibilities, will be formed in late 2025. The TIWB Secretariat has expanded with new staff joining to support increased operations and a Memorandum of Understanding (MoU) outlining the division of labour between the OECD and UNDP was signed in June 2025. The availability of experts was also enhanced with an update to the UNDP-managed Roster of Experts in 2023/24. The TIWB Secretariat is continuing to elaborate a robust monitoring and evaluation system, including the expansion of electronic programme management tools, to make sure that TIWB programmes remain effective for host administrations. Further development will continue in 2025 to improve the monitoring and evaluation processes.

Looking to the future, TIWB will, with proper funding, scale up its operations through enhanced co-ordination, strategic matching of expertise, and deeper engagement with regional organisations to better tailor its programmes to each jurisdiction's specific context and needs. Also, TIWB will look to new stakeholders to provide broader support and formalise the collaborative partnerships in place with existing stakeholders. The initiative will also seek to foster more triangular co-operation in its programmes.

This report reflects upon TIWB's accomplishments and activities since its official launch in July 2015, while also highlighting progress made from January to December 2024.





In 2012, the Organisation for Economic and Co-operative Development introduced the concept of Tax Inspectors Without Borders and a pilot initiative was launched.



A niche initiative in international technical assistance

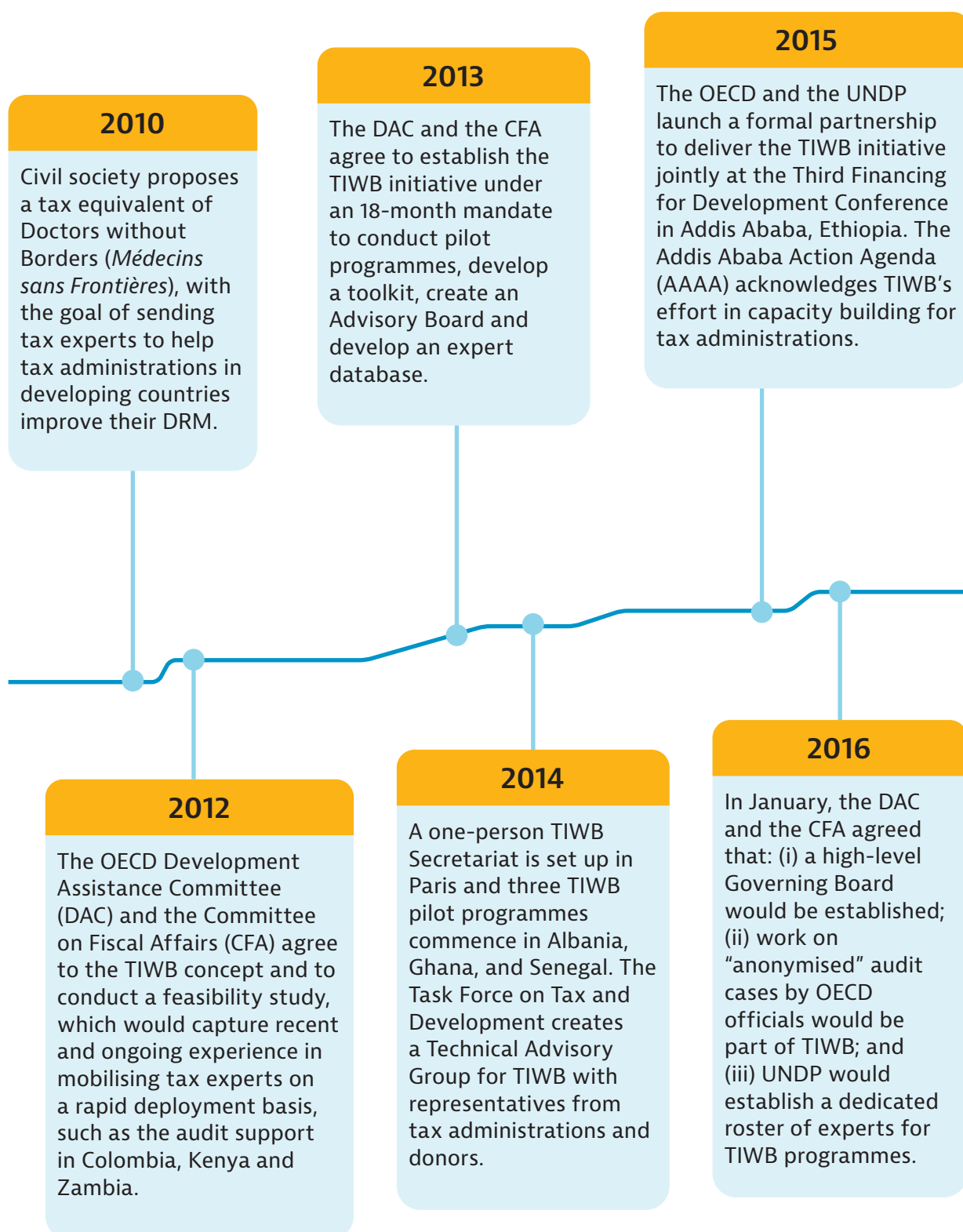
Following the success of the pilot, the Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP) joined forces to enhance the global reach of Tax Inspectors Without Borders (TIWB) and scale-up its operation. TIWB was formally launched as a joint OECD/UNDP initiative in July 2015, designed to support developing countries build tax audit capacity through its unique approach of providing practical, hands-on assistance. The initiative has developed over the past decade to meet the growing demands for support and address the evolving challenges faced by developing countries in international tax matters. While TIWB's main area of technical support remains international tax audits, the scope of assistance has broadened to a wider range of international tax areas. To date, the TIWB initiative has helped 70 developing countries collect over USD 2.40 billion in additional tax revenues. The most significant revenue mobilisation has occurred in Africa, where TIWB, in strategic partnership with the African Tax Administration Forum (ATAF), has helped raise USD 1.91 billion in additional tax revenues.

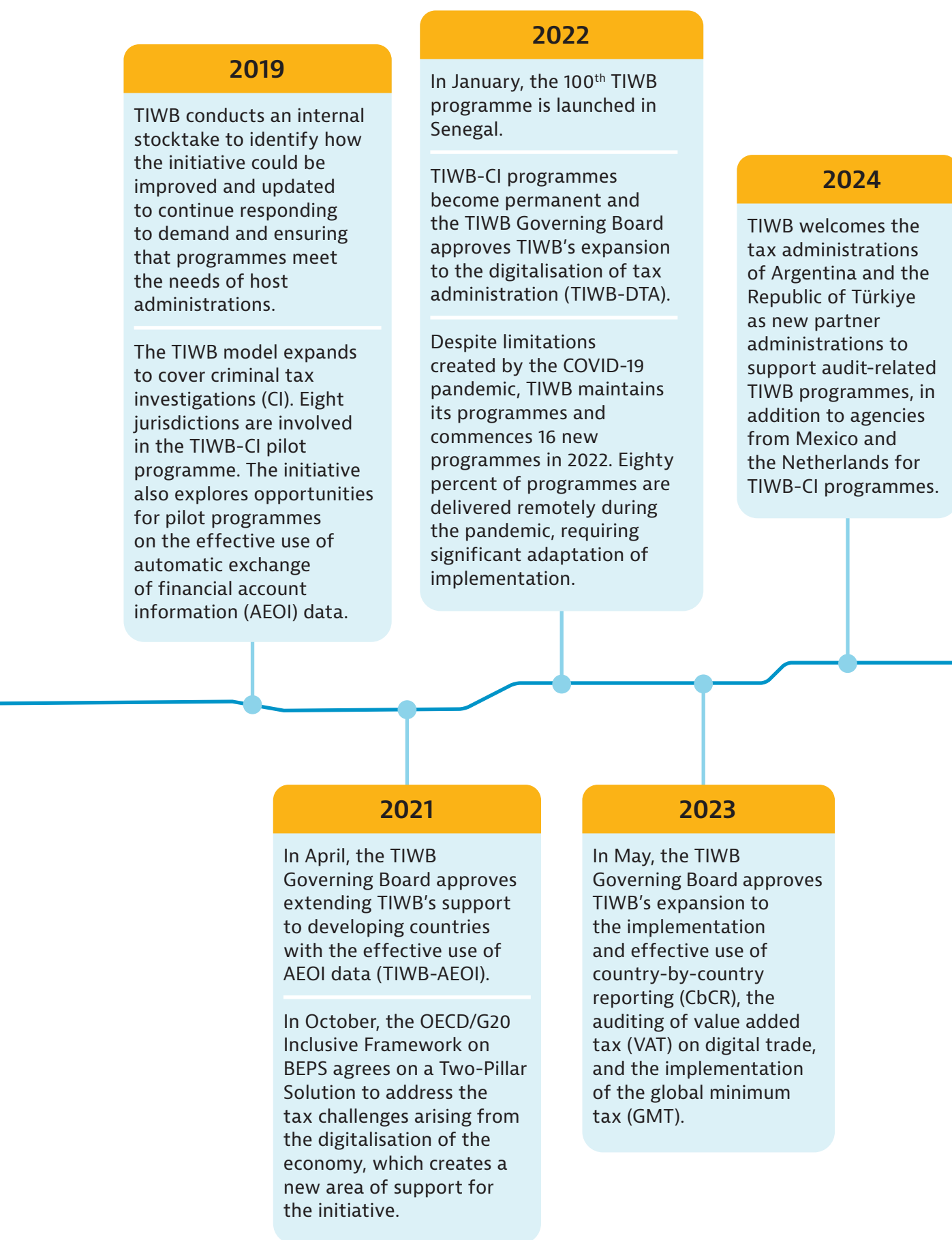
Evolution of TIWB

TIWB has anchored its strategic position as a niche initiative in the broad international technical assistance landscape. It contributes to, and gains traction from, the United Nations' Financing for Development agenda and supports progress towards the Sustainable Development Goals (SDGs) aimed at strengthening domestic resource mobilisation (DRM). Equally, the TIWB initiative underpins the OECD/G20 Base Erosion and Profit Shifting (BEPS) Actions (OECD, 2016^[1]) as part of a broad international effort to strengthen developing countries' ability to effectively tax cross-border transactions.

Figure 1.1. sets out the timeline of events in the evolution of the TIWB initiative.

Figure 1.1. Timeline of TIWB





Developing countries and the evolving international tax rules

Since 2015, the global tax landscape has changed at an unprecedented pace. In particular, the implementation of the BEPS Actions, the establishment of the OECD/G20 Inclusive Framework on BEPS, advancements in the international exchange of information (EOI) standards and the 2022 Recommendation of the OECD Council on the Ten Global Principles for Fighting Tax Crime (OECD, 2021^[2]) have significantly impacted how developing countries enforce tax compliance, bringing them new tools to address their tax challenges. International co-operation has significantly strengthened to counter harmful tax practices, combat tax avoidance by multinational enterprises (MNEs) and tackle tax crimes.

This changing landscape has driven the TIWB initiative to evolve. Initially, TIWB focused on providing learning-by-doing assistance on **real audit cases**, recognising that tax avoidance and evasion by MNEs were a major challenge for developing countries. The success of these early **transfer pricing** audit programmes led to requests for more specialised audit assistance in specific sectors, as well as support in other international tax areas. In response to these demands, TIWB now supports developing countries in **CI**, the **effective use of AEOI** (OECD, 2017^[3]) data (complementing the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes), **implementation and effective use of CbCR**, **digitalisation of tax administration**, **auditing VAT on digital trade**, and **implementation of GMT**.

Over the past decade, with TIWB support, developing countries have been building sustainable capacity for tax compliance which strengthens their DRM and helps them achieve the SDGs. TIWB remains ready to provide further assistance to developing countries in need.



Having been fortunate to participate in several TIWB technical assistance programmes for three host tax administrations, I developed a deep appreciation for TIWB's "learning by doing" approach and its focus on providing assistance on live transfer pricing cases.

Moving away from technical assistance gravitating around training to an approach focused on audit work, whereby knowledge is transferred by way of working on concrete cases and issues, the TIWB experimented with a novel way of approaching capacity building and encouraged tax administrations to be more tolerant towards responsible risk-taking. The programmes I participated in covered all aspects of a transfer pricing case, from risk



Radu Anghel, TIWB Roster expert

assessment, analysis, and developing an audit position to negotiations and settlement. I also accompanied tax administrations in their first MAP cases. These programmes generated significant tax revenues but, more importantly, improved overall taxpayer compliance and greatly improved the level of expertise of host tax administrations.



Tax and the SDGs: TIWB's critical role

At a time when the SDGs face a staggering annual financing gap of over USD 4 trillion (United Nations, Inter-agency Task Force on Financing for Development, 2024^[4]), TIWB stands as a transformative initiative that goes far beyond traditional technical assistance. TIWB's impact is dual-faceted: while it directly strengthens revenue collection, it simultaneously builds the trust that underpins the social contract between governments and citizens. This trust is fundamental to sustainable development, as it enables governments to implement ambitious reforms and citizens to engage confidently with tax systems.

Building revenue and trust through expert deployment

TIWB's unique approach of embedding experienced tax experts within host country administrations has proven remarkably effective in both immediate revenue generation and long-term capacity building. When tax administrations successfully address complex cases of tax avoidance and evasion, they demonstrate their commitment to tax fairness, thereby strengthening public trust. There is growing anecdotal evidence that TIWB programmes have led to improved relationships with MNEs, including a positive change in compliance (OECD, 2022^[5]). This virtuous cycle of improved capacity, increased revenue, and enhanced trust creates the foundation for sustainable development financing.

The AAAA emphasised the importance of DRM and international tax co-operation. TIWB delivers on both fronts, providing specialised expertise while fostering global collaboration. Through UNDP's management of a diverse expert roster - now 189 professionals strong, with 51% from the Global South - TIWB ensures that developing countries can access the specific technical skills they need while promoting South-South knowledge exchange.



Integration within UNDP's development architecture

TIWB's effectiveness is amplified through its integration within UNDP's Tax for Sustainable Development Goals Initiative (Tax for SDGs). This strategic embedding ensures that TIWB's technical assistance contributes to broader systemic change rather than serving as isolated interventions. UNDP's network of five regional bureaus and over 170 country offices make the TIWB model more than a series of expert visits. Rather, it allows sustained institutional transformation by integrating TIWB programmes within comprehensive country portfolios.

The vital role of UNDP country offices in TIWB's success goes indeed far beyond administrative support. Their deep understanding of local contexts and established relationships with national authorities enable them to integrate TIWB programmes into broader reform efforts, ensuring continuity between expert visits and institutionalisation of improvements. This portfolio approach means that when TIWB experts conclude their missions, the momentum for reform continues through UNDP's sustained country presence.

Across regions, UNDP country offices demonstrate how this integrated approach delivers lasting results:

- In Angola, UNDP's fostering of stakeholder collaboration demonstrates how the country office's presence ensures TIWB expertise stimulates broader institutional change. By maintaining dialogue and co-ordination between TIWB missions, UNDP helps build lasting partnerships between tax authorities and development partners that sustain reform momentum.
- In Armenia, what began as a TIWB programme evolved into comprehensive institutional strengthening through the country office's facilitation. Building on TIWB's initial success, UNDP helped establish a digital forensic laboratory, integrating it into broader tax administration modernisation efforts. This exemplifies how UNDP's presence transforms discrete technical assistance into sustained institutional capacity.
- In Nigeria, UNDP's proactive engagement has been instrumental in ensuring the meaningful and sustained success of TIWB programmes by embedding them within broader capacity-building initiatives. The continuous presence of the country office has allowed TIWB's technical expertise to effectively contribute to and reinforce ongoing institutional reforms. Furthermore, the country office has allocated part of its funding to support the TIWB international tax audit programme on oil and gas, and addressing gaps identified by the TIWB-CI programme, including establishing a digital forensic laboratory.
- In Sri Lanka, the country office's engagement extended beyond supporting legislative reform to enable the commencement of TIWB programmes. Given the socio-economic crisis and ongoing reforms, UNDP played a critical role in embedding the TIWB initiative within broader tax policy measures to tackle tax abuse. By integrating the programmes into the government's reform agenda, the country office enabled a structured approach to strengthening the tax administration. This initiative is set to enhance revenue mobilisation,

providing much-needed fiscal space to support developmental goals, particularly in times of economic uncertainty.

This integration of TIWB programmes into broader country portfolios, facilitated by UNDP country offices, delivers several crucial advantages:

- Continuity: UNDP's permanent presence ensures momentum is maintained between expert missions;
- Integration: Technical assistance is embedded within broader institutional reforms;
- Sustainability: Changes are institutionalised through continuous support and follow-up;
- Co-ordination: TIWB expertise complements and strengthens other development initiatives;
- Local Ownership: Continuous engagement builds lasting institutional commitment to reforms.

Fostering bilateral co-operation through multilateral partnership

In an era of complex global challenges, TIWB is a powerful example of how international collaboration can deliver concrete results. What makes the initiative particularly effective is its unique ability to facilitate bilateral support within multilateral co-operation. This innovative approach combines the strengths of bilateral engagement – direct, focused technical assistance from one administration to another – with the advantages of multilateral co-ordination and frameworks.

The initiative's success stems from the complementary strengths of its partners: OECD's technical leadership in tax matters, UNDP's development expertise and country presence, and partner administrations' specialised knowledge. Within this multilateral collaboration, bilateral relationships flourish as tax administrations share expertise, build lasting professional networks, and develop sustained partnerships. This combination of bilateral engagement and multilateral co-operation demonstrates that complex development challenges require both focused technical co-operation and broader international collaboration – a lesson particularly relevant as we strive to accelerate SDG achievement.

Looking forward: Building effective tax administrations

As the Fourth International Conference on Financing for Development approaches, with only 17% of SDG targets on track (United Nations, 2024_[6]), TIWB's unique approach to tax co-operation becomes increasingly vital. TIWB's distinctive *modus operandi* – enabling tax experts to work directly with confidential taxpayer data and support complex cases, including CI – provides a level of practical, hands-on assistance that is essential for building effective tax administrations.

As tax administrations face increasingly complex challenges, from sophisticated tax avoidance schemes to emerging forms of tax crime, the need for such hands-on expertise in handling sensitive tax matters continues to grow. Tax administrations have developed varying strengths in addressing these challenges, and TIWB's multilateral partnership provides a secure and tested platform for sharing this specialised knowledge where it is most needed. This practical co-operation, supported by UNDP's continuous country presence, helps ensure that technical expertise in handling confidential tax matters translates into lasting institutional capacity.

TIWB and the African Tax Administration Forum

ATAF, in strategic partnership with TIWB, collaboratively provides tailored technical support to improve tax administration efficiency and transparency to jurisdictions in Africa. This strategic partnership is instrumental in guiding technical assistance efforts in Africa, leveraging ATAF's extensive network of 44 member countries and in-depth knowledge of the African tax landscape, OECD's active engagement with African jurisdictions on international tax matters, and UNDP's country-level presence in the region. To date, TIWB and ATAF have jointly supported 90 current and completed programmes in 39 African jurisdictions, resulting in more than USD 1.91 billion in additional tax collected and USD 4.47 billion in additional tax assessed. Through this collaborative approach, TIWB and ATAF are firmly committed to assisting African jurisdictions in strengthening their tax systems and enhancing DRM.

“ The African Tax Administration Forum has long championed the transformation of tax systems across the continent by driving reforms, strengthening capacity, and advancing Africa's position in global tax governance. Our extensive work in providing technical assistance, fostering peer learning, and shaping tax policy reflects a deep commitment to building robust and self-reliant African tax administrations.

Within this broader mission, the partnership with the TIWB initiative established by the OECD and UNDP has emerged as a strategic complement to ATAF's agenda. TIWB engagements in Africa benefit significantly from ATAF's on-the-ground expertise, regional presence, and contextual understanding of the continent's tax challenges and opportunities.

As TIWB's lead partner in Africa, ATAF has facilitated impactful deployments across numerous jurisdictions. These efforts focusing on areas such as transfer pricing, tax avoidance, and illicit financial flows are integrated into ATAF's wider support frameworks. Our model ensures that each intervention builds institutional resilience, develops sustainable audit capacities, and enhances enforcement capabilities across member countries.




Logan Wort, Executive Secretary, African Tax Administration Forum

The results speak volumes. Over USD 2 billion in additional revenue and more than USD 6 billion in tax assessments have been mobilised under TIWB-supported engagements in Africa. These achievements are a testament to the power of partnerships that align global technical support with Africa-led priorities.

As TIWB marks a decade of impactful work, ATAF is proud to stand as a cornerstone of its success in Africa. We remain committed to this cooperation to ensure African tax administrations have the tools, knowledge, and confidence to secure their fiscal sovereignty and shape their development trajectories.





Since its inception, Tax Inspectors Without Borders has commenced 155 programmes in 70 jurisdictions across Africa, Asia and Pacific, Eastern Europe, Latin America and the Caribbean regions.



A decade of Tax Inspectors Without Borders

Tax Inspectors Without Borders (TIWB) programmes have helped developing country tax administrations worldwide raise an additional USD 2.40 billion in tax revenue collected, an additional USD 6.39 billion in tax assessed and disallowed USD 2.50 billion in carry forward losses. In addition to helping increase tax revenue collection, TIWB support has contributed to the introduction of legislative and organisational reforms, enhanced tax officials' skills and improved voluntary compliance. Moreover, host and partner administrations have strengthened their collaboration, fostering greater international co-operation. TIWB stakeholders have played an important role in the success of the initiative. To meet the growing demand for support, major reforms have been implemented or are underway at TIWB. These reforms include re-organising the management and organisational structure of the initiative, expanding the work on frontier issues in the area of taxation, and refining measures to monitor and evaluate progress.

TIWB programmes

Early on, TIWB programmes initially focused on supporting developing countries with [transfer pricing](#) and [international tax audits](#). The initiative has evolved over the past decade and now supports host administrations in additional areas such as [criminal tax investigations](#) (CI), the effective use of automatic exchange of financial account information (AEOI) data, the practical implementation and effective use of country-by-country reporting (CbCR), digitalisation of tax administration, auditing value added tax (VAT) on digital trade, and implementation of the global minimum tax (GMT) rules.

Areas of technical assistance

Transfer pricing and international tax audit assistance

The most well-established area of TIWB assistance is transfer pricing and international tax audit programmes. In these programmes, qualified tax experts are deployed to work alongside tax auditors in host administrations on actual audit cases and audit-related issues in transfer pricing and international taxation. These programmes provide support on a range of technical issues, including risk-based audit case selection, audit processes, transfer pricing audits, resolution of

mutual agreement procedure (MAP) cases and negotiation of advanced pricing agreements (APAs). Host administrations now request more specialised audit assistance in specific sectors, such as agriculture, construction, financial services, hospitality, information technology and telecommunications, manufacturing, mining, and natural resources. There is considerable demand for non-tax industry experts who can work alongside and collaborate with audit experts to deliver a comprehensive programme of capacity support and address industry-specific issues encountered in audit situations.

At the end of 2024, in the area of tax audit, 38 programmes were ongoing and 82 programmes had been completed, for a total of 120 programmes (refer to [Annex A](#)). In addition, six completed and one ongoing industry-specific programmes have complemented these audit programmes.

The initiative strengthened the institutional and technical training of AGT staff, who have benefited from continuous training in transfer pricing since 2022. This culminated in the creation and consolidation of the “Transfer Pricing Unit” and enhanced co-operation with the Brazilian tax administration, given Brazil’s vast experience in this area. It also provided an opportunity to evaluate other areas of co-operation between the two tax administrations.



José Vieira Nuno Leiria,
Chairman, Angolan General Tax
Administration



“ As we congratulate TIWB on its 10-year anniversary, we would like to reflect on the exciting journey TIWB has had with the ZRA.

The OECD capacity building programme for ZRA, especially in transfer pricing, started in 2013 with Mr. Lee Corrick as the key resource person and technical advisor on international taxation. Mr. Corrick helped build the capacity in the International Taxation Unit of ZRA, at first single-handedly, and later on with other experts who occasionally worked with him.

The capacity building assistance received through TIWB/ATAF includes the 9-module training of 25 ZRA officers who are currently leading different teams within the Authority, strengthening or clarifying the Income Tax Act as it relates to transfer pricing, coming up with the transfer pricing regulations of 2018 and the transfer pricing practice note, practical help in tackling permanent establishment issues, continued assistance in resolving specific complex transfer pricing issues.



Gladys Matamwandi, Assistant Director, International Taxation Unit, Zambia Revenue Authority

The following sectors were covered in the technical assistance programmes: agriculture, banking and insurance, manufacturing, mining, telecommunications, and wholesale and retailing.

The journey with TIWB/ATAF has contributed to additional revenue collections, voluntary disclosures of transactions by taxpayers and enhanced auditor confidence.



Box 2.1 and Box 2.2 highlight (i) a recently completed TIWB programme in Angola, which focused on transfer pricing audits in the extractives sector and (ii) how TIWB is helping Papua New Guinea fight against base erosion and profit shifting (BEPS) in the country's timber sector.

Box 2.1. Enhancing audit capacity in Angola

In November 2022, the Angolan General Tax Administration (AGT) began receiving support from the Brazilian Federal Revenue Office (RFB) as part of the first TIWB programme in Angola, to strengthen AGT's audit capacity in the field of transfer pricing. The partnership was facilitated by the UNDP Angola country office, which promoted preliminary meetings with AGT to identify their needs and define a work plan. The country office's proximity and in-person contact with AGT were key to building trust and facilitating the work. RFB proved an ideal partner for AGT, due to a shared working language and relevant experience dealing with tax issues in the extractives sector.

Collaboration under this TIWB programme initially allowed AGT to learn about RFB's organisational structure and operations with auditing MNEs in general, including how RFB carried out risk assessment, case selection and audited related-party transactions. Combining onsite and virtual missions, supported by the UNDP country office, RFB specialists worked alongside AGT officials, sharing knowledge through TIWB's hallmark "learning-by-doing" approach. The experts provided concrete recommendations which resulted in significant improvements for AGT in terms of enhanced case supervision, risk management and auditing techniques. The assistance focused particularly on the extractives sector, given the importance of commodity exports for Angola's economy.

Angola's first experience with TIWB has laid the foundation for AGT to more effectively handle complex transfer pricing cases and address the related BEPS challenges facing them in the extractives sector. While it may be too soon to see results on revenue impact, the work is expected to lead to enhanced compliance and increased revenue collection for the country in the medium- to long term. Brazil also benefitted from the experience by gaining new insights and exposure to different practicalities of complex transfer pricing audits.

Box 2.2. Helping Papua New Guinea fight against BEPS in the country's timber sector

TIWB has been supporting the Internal Revenue Commission (IRC) of Papua New Guinea in its fight against BEPS in the country's timber sector. Over the past five years, two ongoing programmes have enhanced the IRC's enforcement of its transfer pricing laws on MNEs.

Papua New Guinea is a major exporter of tropical hardwood, with most of its timber exported to jurisdictions where it is processed into higher-value products like plywood and furniture. The process begins with the harvesting of logs from Papua New Guinea's natural forests, often at unsustainable rates. The logs are then sold, typically at artificially low prices, to related parties (i.e. buyers that are part of the same MNE group). This BEPS practice enables certain MNEs to shift profits out of Papua New Guinea and avoid paying their appropriate share of tax.

Since December 2019, a transfer pricing expert from the Canadian Revenue Agency and a Roster expert specialised in forestry joined forces under a TIWB programme to provide practical training to IRC auditors. With their support, IRC auditors investigated Papua New Guinea's timber sector based on key risk indicators, including the unusually low prices at which logs are sold locally, even though similar logs fetch much higher prices once processed and sold abroad. This pricing discrepancy suggested that certain MNEs were underreporting the value of their exports, allowing them to minimise their tax obligations in Papua New Guinea. IRC auditors, with the guidance of the TIWB experts, learned that these MNEs often reported significant losses of their Papua New Guinea entities, which they used as a basis for claiming tax exemptions, despite their businesses being profitable overall.

With TIWB's assistance, IRC auditors completed their first transfer pricing audit in this sector, resulting in a total assessment of over USD 37 million in 2023.



Criminal tax investigations

TIWB criminal tax investigation (TIWB-CI) programmes provide bespoke technical assistance designed to strengthen developing jurisdictions' tax crime enforcement frameworks and enhance resolution of tax crime cases, including through real-time support on complex investigations. Each TIWB-CI programme has three phases (i) self-assessment, (ii) real-time casework support and related capacity building, and (iii) evaluation and impact assessment. To date, 17 jurisdictions have received support under TIWB-CI programmes, with a further 4 programmes scheduled to launch in the first half of 2025.

Table 2.1. TIWB-CI programmes as of December 2024

Upcoming programmes	Phase I: Maturity Model Assessment and Action Plan	Phase II: Implementation of the systemic gaps identified in the Action Plan and resolution of complex cases through real-time assistance	Programmes completed
Azerbaijan, Lesotho, Papua New Guinea, Uganda	El Salvador, Seychelles, Sri Lanka	Colombia, Eswatini, Honduras, Liberia, Kenya, Nigeria, Ukraine, Zimbabwe	Armenia, Uganda, Costa Rica, Maldives, Pakistan, Tunisia

“The TIWB programme’s utilisation of the OECD’s Maturity Model, with its intensive gap analysis, served as a critical foundation for understanding the nuanced challenges faced by MIRA in tax crime investigations. What truly sets this programme apart is its ‘learning-by-doing’ approach, making it a uniquely enriching experience.

The practical application of knowledge gained has proven to be a game-changer, empowering MIRA’s investigation team to navigate complex scenarios with newfound confidence.



Fathimath Shiuma, Deputy Director, Investigation Division, Maldives Inland Revenue Authority

Box 2.3 provides details of the casework support carried out in Costa Rica, Maldives, and Pakistan over the past two years. Among these three jurisdictions, TIWB support has been provided on 29 criminal cases with a total estimated tax liability of USD 32.1 million (excluding penalties). These positive results underscore the substantial impact that a TIWB-CI programme can have on jurisdictions' capacity to disrupt tax crime and strengthen domestic resource mobilisation (DRM).

Box 2.3. Revenue impact of TIWB-CI programmes

Costa Rica

From 2022 to 2024, the Financial Police of Italy provided support to the Ministry of Finance of Costa Rica on 13 criminal cases under a TIWB-CI programme which included three onsite visits plus remote assistance. In just three of the cases, 20 persons of interest are under investigation and the tax liabilities are estimated to be USD 12.5 million.

Maldives

Since 2021, local investigators from the Maldives Inland Revenue Authority (MIRA) have worked alongside an expert from the Australian Taxation Office (ATO) on 10 criminal tax investigations over 5 onsite visits. To date, nine of these cases have been concluded, generating a total tax liability of USD 11.1 million (plus penalties yet to be determined). MIRA reports that a significant tax impact is anticipated from the remaining case in 2025.

Pakistan

Over 2023/2024, an expert from the United Kingdom's His Majesty's Revenue & Customs (HMRC) Financial Investigation Service provided real-time assistance to Pakistan's Federal Board of Revenue (FBR) on six anonymised criminal investigations which were ongoing and spanned multiple regional offices. The TIWB-CI programme was implemented throughout six onsite visits and several remote workshops. Four of the cases are currently before the courts, with a combined tax liability of USD 8 million and over USD 4 million in penalties. Cases receiving support involved income and sales tax evasion and money laundering. As part of its support, the HMRC expert shared investigative techniques used in similar cases involving missing trader intra-community fraud.

Effective use of automatic exchange of financial account information data

Many jurisdictions are facing challenges in using and interpreting Common Reporting Standard (CRS) data. TIWB-AEOI pilot programmes complement the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) in building capacity around the use of data received under the CRS. This may include searching and filtering data received, as well as integrating third-party data sources and automated crosschecking, data analytics, risk assessments, compliance interventions, audit policy, and tax assessments.

As having reciprocal data exchange in place is a prerequisite for the TIWB-AEOI programme, there is currently a limited pool of jurisdictions eligible for TIWB assistance in this area. Nevertheless, as more developing countries commit to exchanging CRS information, it is expected that demand will grow in the coming years. At the end of 2024, one TIWB-AEOI pilot programme was completed, and one programme is ongoing in Saint Lucia.

Box 2.4 highlights the results achieved in the completed TIWB-AEOI pilot programme in Malaysia.

Box 2.4. Strengthening Malaysia's use of CRS data to tackle tax evasion

In 2021, the Inland Revenue Board of Malaysia (IRBM) sought support for the effective use of CRS data in respect of common law trusts. HMRC agreed to support the IRBM under a TIWB-AEOI pilot programme.

Early discussions focused on understanding each administration's legislative and operational frameworks. This led to the identification of high-level issues and areas for further technical discussions to work together on specific cases. The subsequent work plan included onsite visits, which were more of a formal knowledge transfer, with over 80 IRBM auditors and investigators trained in trusts and the interpretation of CRS data.

IRBM auditors, with HMRC's support, then used the newly acquired knowledge and skills to effectively identify and pursue cases where some Malaysians involved with offshore trusts had been engaged in the evasion of taxes on sums originating onshore. The auditors' demonstrated their ability to integrate, analyse and risk profile CRS data relating to common law trusts, as well as their ability to understand how trusts operate, seek relevant information - including formal documentation - and investigate to a successful and suitable conclusion. IRBM reported settling several cases, resulting in additional tax revenue collected.

The TIWB-AEOI pilot programme was successfully completed in November 2024.

Malaysia and United Kingdom officials participating in the last onsite mission in November 2024.



The TIWB programme has enabled us to apply global best practices in navigating CRS data, setting the stage for a more strategic approach to managing tax risks and fostering international tax co-operation.

Datuk Dr. Abu Tariq Bin Jamaluddin, Chief Executive Officer/Director General of the Inland Revenue Board of Malaysia

Digitalisation of tax administration

TIWB-DTA programmes support developing country tax administrations through confidential advice on high-level decision-making for strategic digitalisation topics. TIWB-DTA programmes are currently being piloted by the TIWB and the Forum on Tax Administration (FTA) Secretariats. The pilot programmes have been guided and supported by a range of partner administrations and their experts. A TIWB-DTA programme may be structured in one of three variations:

- In the first variation, a host administration can be assisted in performing a self-assessment based on the *Digital Transformation Maturity Model* (DTMM) (OECD, 2022^[7]), serving as a foundation for further digitalisation or digital transformation work.
- The second variation focuses on supporting the development or revision of a host administration's digitalisation strategy, using the insights gained from a maturity assessment based on the DTMM or another tool.
- The third variation is undefined in terms of scope, allowing a tax administration to request assistance in a digitalisation or digital transformation area where high-level strategic advice would be beneficial.

Since launching TIWB-DTA pilot programmes in 2023, five programmes have been completed and two others are in the implementation phase. The pilots have demonstrated significant progress in defining digital transformation objectives for host administrations and valuable insights have been gained to navigate the strategic decisions about digital transformation processes. In some cases, this has led to the creation of a digital transformation roadmap as a second phase to address identified gaps.

The discussions from the five-day workshop are poised to significantly influence the strategic direction in Kenya Revenue Authority's digitalisation journey.



Mercy Wambui Kihui, Team leader for the Kenya Revenue Authority, TIWB-DTA pilot programme

Feedback received from host and partner administrations indicates that these pilot programmes have strengthened relationships between tax administrations and led to deeper insights into respective strategies and journeys toward digital transformation. Key discussion topics during workshops were project management approaches for digitalisation, senior-level buy-in and testing the implementation of various digital transformation initiatives.

Box 2.5. Key takeaways from selected TIWB-DTA pilot programmes

Kenya Revenue Authority Digitalisation Strategy

The TIWB-DTA pilot programme led by HMRC experts supported KRA in designing a digital transformation strategy. The pilot had two key objectives: to foster a mutual understanding of the HMRC – as a partner administration – in its digital transformation journey and to identify concrete steps for implementing the KRA's new digital transformation strategy. This collaboration not only deepened the understanding of each partner's strategies and transformational progress, but also strengthened the relationship between the two tax administrations. The most challenging aspect of the pilot was the scoping process, which was conducted virtually, as both tax administrations found it difficult to identify the right focus. The onsite mission then contributed to advancing the scoping process and accelerating progress towards the digitalisation strategy by enhancing understanding of key aspects.

Key takeaways from the onsite workshop include:

- Start small and scale up: Digital transformation can begin at the project or unit level, gradually expanding to broader organisational levels.
- Incorporate agile elements: While full adoption of an agile working model may not be feasible, tax administrations can effectively integrate agile roles and practices into digital transformation projects.
- Focus on execution and user needs: Embedding a customer-centric approach is crucial, and staff responsible for transformation need opportunities to observe and apply changes in real time.

Self-assessment of the Liberia Revenue Authority

The Liberia Revenue Authority (LRA) established a team to conduct its DTMM self-assessment. Before conducting the self-assessment in 2024, LRA team members gained knowledge of the model through an e-course on the Digital Transformation Maturity Model, developed by the OECD Forum on Tax Administration (FTA).¹

Having this knowledge within the team was beneficial and ensured that the self-assessment process ran smoothly. The LRA carried out the self-assessment in collaboration with the Swedish Tax Agency, which then became the foundation for conducting a gap analysis and providing input to LRA's digital transformation plan.

Box 2.5. Key takeaways from selected TIWB-DTA pilot programmes (*cont.*)

TIWB-DTA participants from both Liberia and Sweden transferred the lessons learned from this programme to assist another developing country's tax administration conduct a gap analysis under a subsequent TIWB-DTA pilot programme.

Inland Revenue Board of Malaysia's e-invoicing programme

This pilot aimed to support the IRBM implementation of e-invoicing. The partner administration, the Internal Revenue Service of Chile (SII), shared its expertise and addressed the IRBM's specific concerns fostering a productive exchange of ideas to guide Malaysia's implementation process.

The TIWB-DTA programme facilitated management of IRBM's entire e-invoicing implementation process, encompassing operations, the system, taxpayer relations, and legal considerations. Two onsite visits took place during this programme:

- A senior leadership team from IRBM visited the SII, providing an opportunity to develop well-founded justification for implementing e-invoicing, including an assessment of its benefits and costs.
- Experts from the SII visited the IRBM to provide direct insights into the implementation of e-invoicing in Chile to a broader IRBM team and to demonstrate the general model of e-invoicing.

The knowledge transfer from both visits was instrumental in supporting the IRBM's preparation for the successful launch of its e-invoicing programme in January 2024.

Note:

¹ Find out more about the e-course here: <https://ksp-ta.org/#/login>.

Practical implementation and effective use of country-by-country reports

CbCR is an important tax transparency tool that allows tax administrations to obtain useful information on MNEs' operations around the world. Information from CbCR can be used to assess high-level transfer pricing and other BEPS-related risks. Although some developing countries have made substantial progress in implementing CbCR, many others do not yet have the information technology infrastructure in place to meet the confidentiality standards which would enable them to receive country-by-country CbC reports. TIWB-CbCR pilot programmes thus deploy experts to work closely with host administrations in providing guidance on the practical implementation and effective use of CbCR data, including collecting and handling CbC reports. The analysis and effective use of CbCR data improves risk assessments leading to more effective audits and strengthening compliance among MNEs.

Since the expansion into this new area of support in 2023, one TIWB-CbCR pilot programme in Peru is underway. As more developing countries begin receiving CbC reports, it is expected that demand for TIWB support will grow. Box 2.6 examines the progress of the TIWB-CbCR programme in Peru to date.

Box 2.6. Strengthening tax transparency in Peru

The TIWB-CbCR pilot programme in Peru started in December 2023 with the support of HMRC and the Tax Administration Service of Mexico. Throughout two onsite missions and online meetings, the TIWB experts provided training on data quality management and cross-border risk assessment using the CbCR and the Tax Risk Evaluation and Assessment Tool (TREAT). The experts also carried out a review of the procedures implemented by the National Superintendency of Customs and Tax Administration of Peru (SUNAT) for CbCR in respect of the security perimeter and the current risk assessment processes. Best practices and resources involved in the approach used by tax administrations were shared. According to SUNAT officials, the TIWB experts' support is helping SUNAT refine its processes.

Auditing value added tax on digital trade

In 2023, TIWB extended its activities to support developing countries' efforts to ensure the practical implementation of the international standards on VAT¹ on digital trade. VAT is a crucial source of tax revenue for many developed countries. TIWB-VAT pilot programmes will incorporate, as appropriate, elements traditionally covered under the TIWB framework on:

- 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.

Each demand-driven programme will be subject to bespoke terms of engagement set bilaterally to accommodate the specific circumstances of the parties involved. Any work undertaken will complement and be co-ordinated with the OECD's work on VAT policy and administration.

The TIWB Secretariat is ready to launch the first TIWB-VAT pilot programme in 2025.

Implementation of the global minimum tax

The GMT represents a major step forward in international tax co-operation on the taxation of MNEs. It will ensure that MNEs with revenues above EUR 750 million are subject to a 15% effective minimum tax rate wherever they operate. This means that these MNEs will no longer be able to

¹ The terms "value added tax" and "VAT" are used to refer to any national tax by whatever name or acronym it is known such as Goods and Services Tax (GST) that embodies the basic features of a value added tax, i.e. a broad-based tax on final consumption collected from, but in principle not borne by, businesses through a staged collection process, whatever method is used for determining the tax liability (e.g. invoice-credit method or subtraction method).

avoid tax by locating their profits in investment hubs, as any low-tax income would be subject to a “top-up tax”. The GMT, introduced by the Global Anti-Base Erosion (GloBE) Rules, is a key part of the Pillar Two solution (OECD, 2021^[8]).

It is estimated that the GMT will raise additional corporate income tax revenues of USD 155-192 billion globally per year (OECD, 2024^[9]). Many jurisdictions have taken steps to implement the GMT into their domestic laws, with enacted rules coming into effect in 2024 or 2025 for 53 jurisdictions. The GMT is a prime opportunity for developing countries to enhance their DRM, but they may need capacity building to do so.

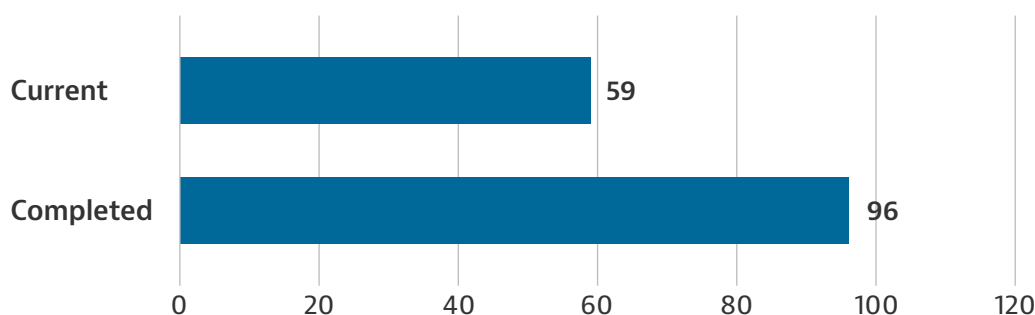
TIWB-GMT pilot programmes will be designed to utilise the key elements of the TIWB approach to provide a hands-on, “learning by doing” methodology, whereby experts work side-by-side with the tax officials in the host administration. TIWB experts will assist in the audit and application of the GMT rules and provide support with sensitive policy matters such as assessing tax incentives, effective tax rate calculations, drafting guidance, laws and regulations to implement the GMT rules as well as domestic top-up taxes.

The UNDP-managed TIWB Roster of Experts includes experts ready to provide technical support on TIWB-GMT pilot programmes in 2025.

Progress of TIWB programmes

From its inception to the end of 2024, the TIWB initiative has commenced a total of 155 programmes for developing countries, comprising 59 current and 96 completed programmes (see Figure 2.1).

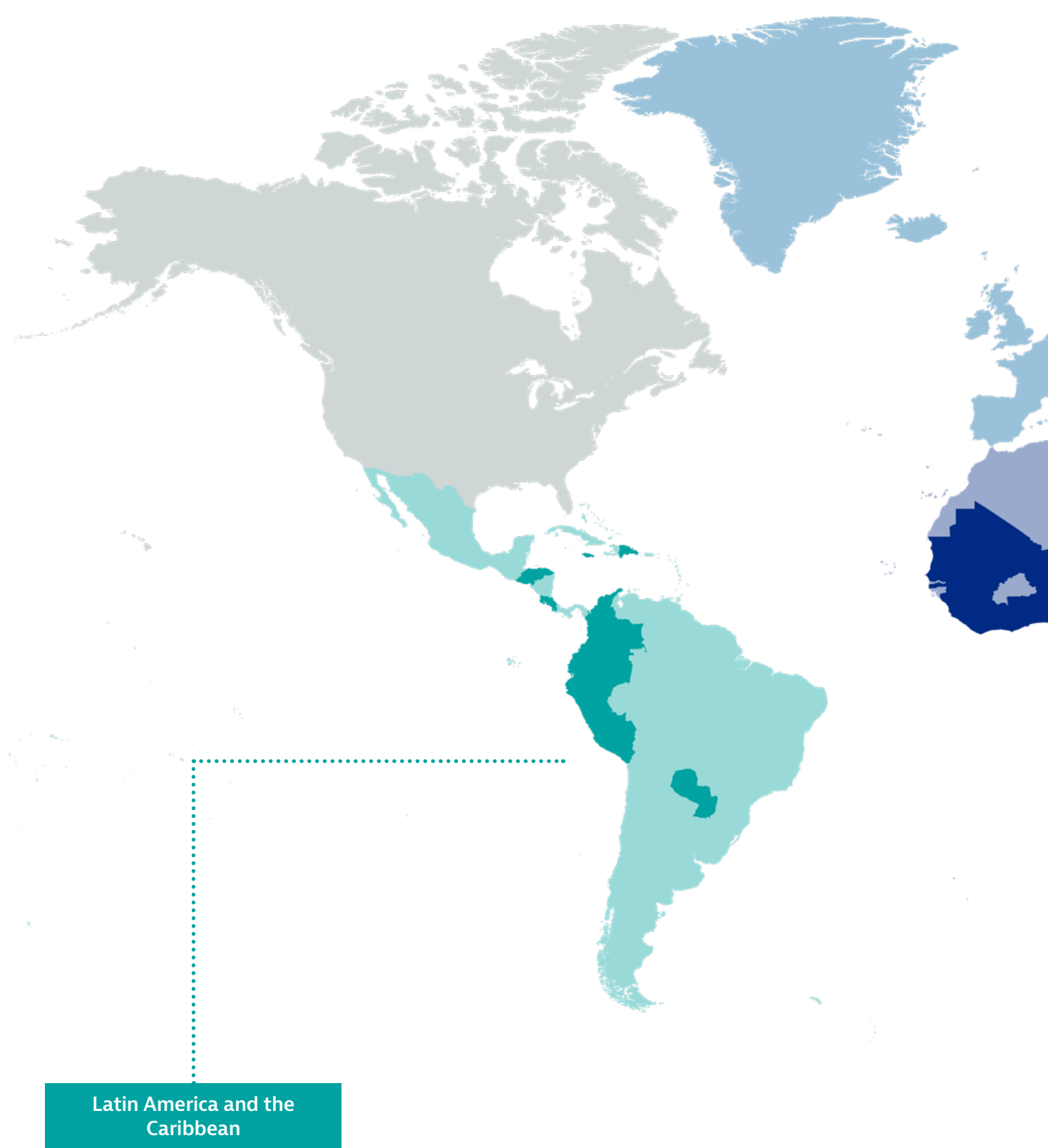
Figure 2.1. Status of commenced TIWB programmes as of 31 December 2024



Source: TIWB Secretariat

TIWB programmes have supported 70 jurisdictions worldwide. Figure 2.2 and Figure 2.3 show the geographical spread and the regional distribution of TIWB support across the globe. While the majority of TIWB programmes are in Africa, the initiative has been broadening its support to developing countries in the rest of the world.

Figure 2.2. Geographical spread of TIWB programmes



Jurisdictions highlighted by dark colours on the map represent TIWB programme presence.

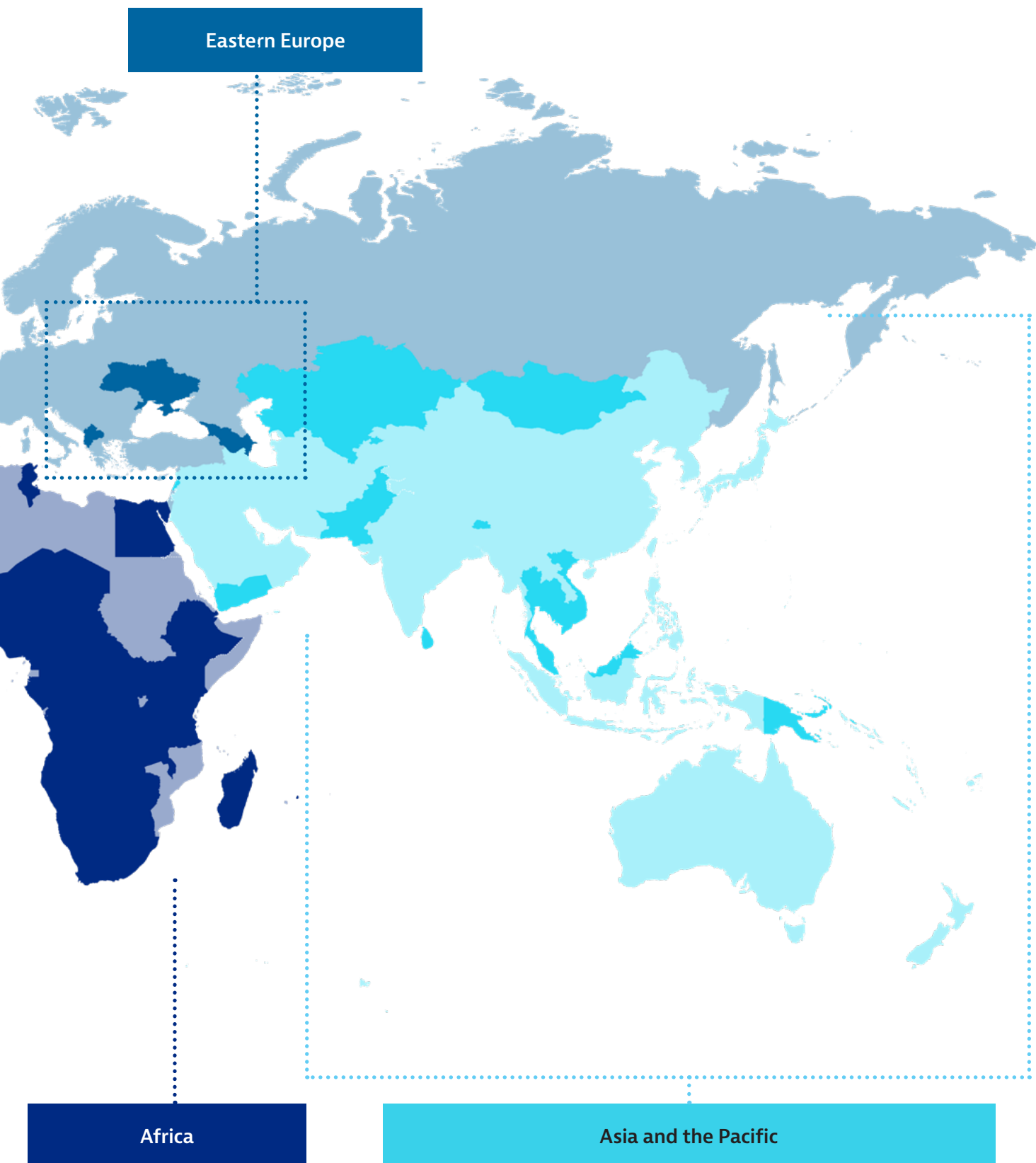
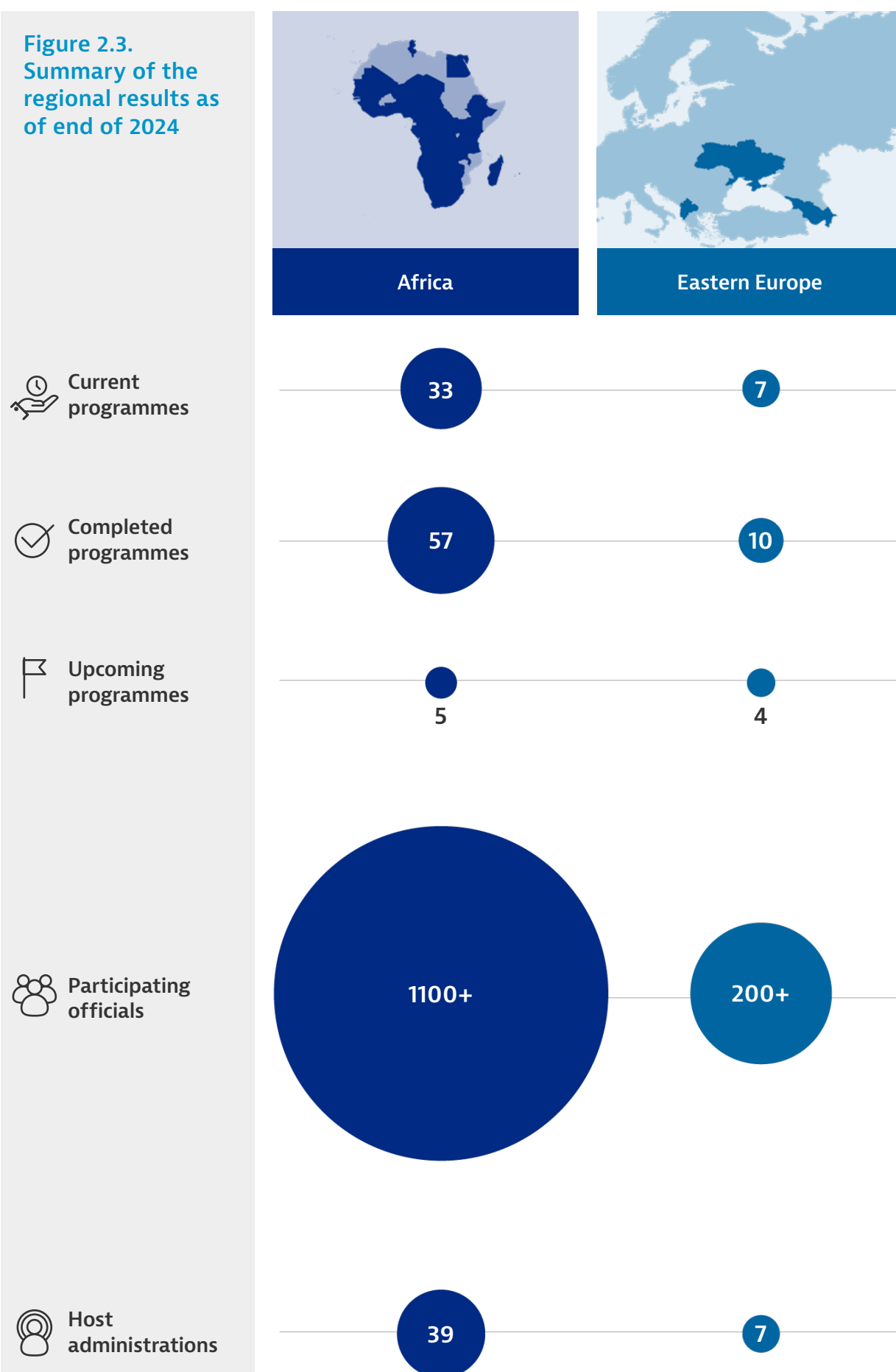


Figure 2.3.
Summary of the
regional results as
of end of 2024



TIWB programmes in Africa are delivered jointly with the African Tax Administration Forum



South-South co-operation

TIWB is a unique form of technical assistance that fosters peer learning, sharing of best practices and strengthens international co-operation, making it an excellent platform for encouraging South-South co-operation. South-South co-operation is essential for developing countries to achieve the SDGs, as it promotes an understanding of what works and what does not for jurisdictions facing common challenges.

As of 31 December 2024, TIWB had started 35 South-South programmes (see Table 2.2 for more details). The first South-South programme began in December 2016, with two experts from KRA who assisted Botswana's Unified Revenue Service with transfer pricing audits. Since then, an additional 23 jurisdictions have benefited from similar partnerships, supported by key countries including Brazil, India, Kenya, Mexico, Morocco, Nigeria, and South Africa. TIWB's strategic partnership with ATAF has also enhanced South-South co-operation. In addition to partnering with the initiative on all TIWB programmes on the African continent, ATAF has also deployed experts in five South-South TIWB programmes.

Table 2.2. TIWB South-South programmes

Host country	Host administration	Partner administration(s)/ International partner	Expert source	Type of programme
Angola	General Tax Administration	Brazilian Federal Revenue Office	Serving tax official	International audit
Bhutan	Department of Revenue and Customs	Central Board of Direct Taxes, Department of Revenue of India	Serving tax official	International audit
Botswana	Botswana Unified Revenue Service	Kenya Revenue Authority	Serving tax official	International audit
Botswana	Botswana Unified Revenue Service	South African Revenue Service	Former tax official	Industry expertise
Cameroon	General Directorate of Taxes of Cameroon	General Directorate of Taxes of Morocco	Serving tax official	International audit
Colombia	National Tax and Customs Directorate of Colombia	Tax Administration Service of Mexico	Serving tax official	International audit
Democratic Republic of the Congo	General Directorate of Taxes of Democratic Republic of Congo	African Tax Administration Forum	Serving tax official (Senegal)	International audit
Ecuador	Internal Revenue Service of Ecuador	Tax Administration Service of Mexico	Serving tax official	International audit
Ecuador	Internal Revenue Service of Ecuador	Not applicable	TIWB Roster expert (Peru)	International audit
El Salvador	General Directorate of Internal Taxes	Not applicable	TIWB Roster expert (Argentina)	International audit
El Salvador	General Directorate of Internal Taxes	Federal Tax Prosecutor's Office of Mexico	Serving tax official & TIWB Roster expert	Criminal tax investigations

Host country	Host administration	Partner administration(s)/ International partner	Expert source	Type of programme
Eswatini	Eswatini Revenue Authority	Central Board of Direct Taxes, Department of Revenue of India	Serving tax official	International audit
Eswatini	Eswatini Revenue Authority	African Tax Administration Forum	Former tax official (Kenya)	International audit
Eswatini	Eswatini Revenue Authority	South African Revenue Service	Serving tax official	Criminal tax investigations
Ghana	Ghana Revenue Authority	South African Revenue Service	Serving tax official	International audit
Honduras	Income Administration Service of Honduras	Not applicable	TIWB Roster expert (Venezuela)	International audit
Honduras	Income Administration Service of Honduras	Not applicable	TIWB Roster expert (India)	Criminal tax investigations
Kenya	Kenya Revenue Authority	Central Board of Direct Taxes, Department of Revenue of India	Serving tax official	Criminal tax investigations
Lesotho	Revenue Services Lesotho	Not applicable	TIWB Roster expert (South Africa)	International audit
Liberia	Liberia Revenue Authority	Federal Inland Revenue Service of Nigeria	Serving tax official	International audit
Liberia	Liberia Revenue Authority	African Tax Administration Forum	Serving tax official & TIWB Roster expert	Criminal tax investigations
Liberia	Liberia Revenue Authority	Not applicable	TIWB Roster expert (South Africa)	International audit
Niger	General Directorate of Internal Taxes	African Tax Administration Forum	International partner expert (South Africa)	International audit
Peru	National Superintendency of Customs and Tax Administration	Tax Administration Service of Mexico and His Majesty's Revenue and Customs of the United Kingdom	Serving tax officials	CbCR
Saint Lucia	Inland Revenue Department	Central Board of Direct Taxes, Department of Revenue of India	Serving tax official	AEOI
Senegal	Directorate General for Taxes and Domains of Senegal	General Directorate of Taxes of Morocco	Serving tax official	International audit
Seychelles	Seychelles Revenue Commission	Central Board of Direct Taxes, Department of Revenue of India	Serving tax official	International audit
Sri Lanka	Inland Revenue Department	General Directorate of Taxes of Morocco	Serving tax official	International audit
Tanzania	Tanzania Revenue Authority	African Tax Administration Forum	Former tax official (Kenya)	International audit
Togo	Togo Revenue Office	General Directorate of Taxes of Morocco	Serving tax official	International audit

Host country	Host administration	Partner administration(s)/ International partner	Expert source	Type of programme
Uganda	Uganda Revenue Authority	Central Board of Direct Taxes, Department of Revenue of India	Serving tax official	Criminal tax investigations
Uganda	Uganda Revenue Authority	Not applicable	TIWB Roster expert (South Africa)	International audit
Zambia	Zambia Revenue Authority	South African Revenue Service	Serving tax official	International audit
Zimbabwe	Zimbabwe Revenue Authority	South African Revenue Service	Serving tax official	International audit
Zimbabwe	Zimbabwe Revenue Authority	South African Revenue Service	Serving tax official	Criminal tax investigations

Source: TIWB Secretariat



“ Tax Inspectors Without Borders strengthens the capacities of tax administrations in developing countries, promoting the adoption of best practices in audits of multinationals. The South-South co-operation approach makes it possible to more effectively confront aggressive tax planning and other tax evasion schemes, contributing significantly to the fiscal sustainability of the States. ”



José Galíndez, TIWB Roster expert

Impact

Over the past decade, the TIWB initiative has significantly contributed to strengthening host administrations' tax revenue collection. Additionally, TIWB programmes have generated a variety of positive impacts that go beyond increased revenues, such as enhancing the host administrations' organisational and legislative framework. Several tools are used to monitor and evaluate the quantitative and qualitative impact of each TIWB programme and evaluate the progress of the initiative overall.

“ The TIWB programme has proven to be a transformative initiative in a country's tax administration, particularly in the taxation of multinational enterprises. ”

Before the programme, the administration lacked experience in transfer pricing audits. Through hands-on support, the programme facilitated creating a dedicated working group within the tax authority to address these challenges.

Utilising a “learning-by-doing” approach, the programme has significantly enhanced tax officials' knowledge and build capacity, equipping them with the skills to enforce tax legislation and conduct transfer pricing audits in cases of multinational companies engaged in manufacturing and distribution businesses. The programme also helps to identify gaps in the country's legal and administrative frameworks, with expert advice to address these deficiencies.



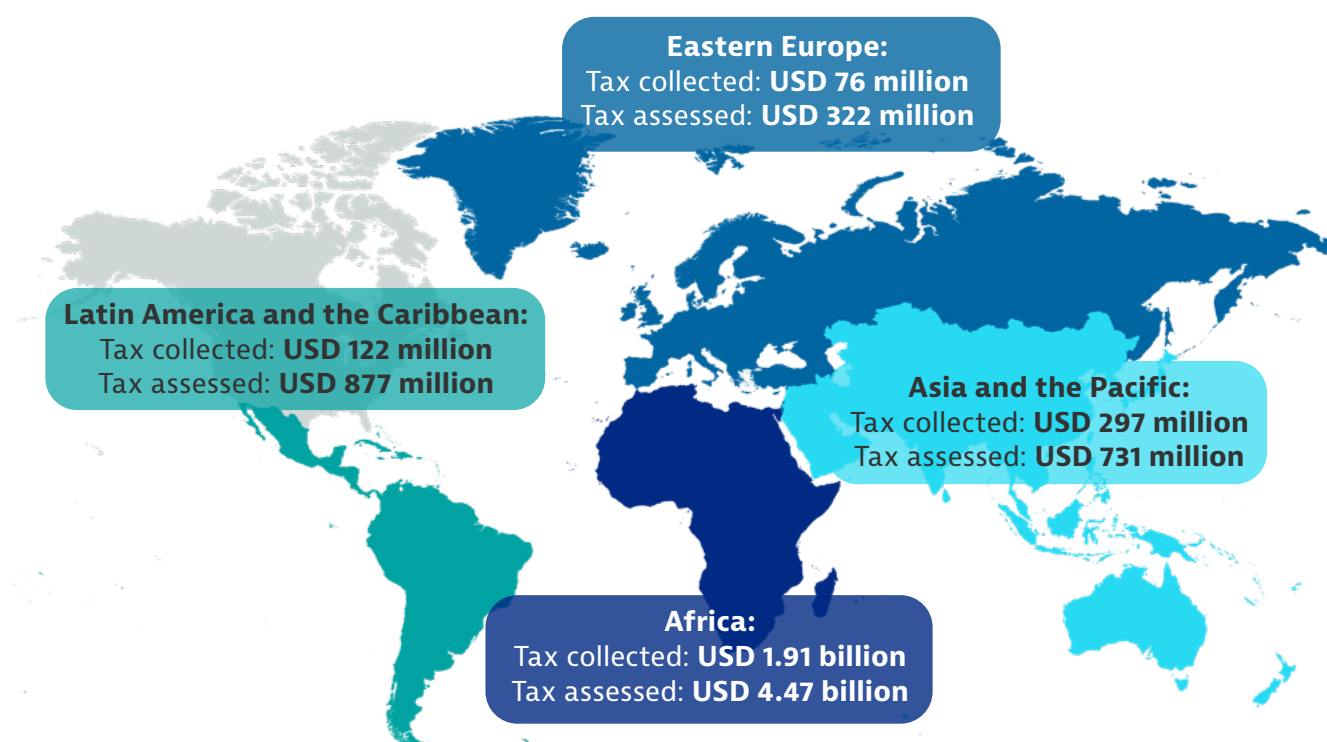
Sanjeev Sharma, TIWB Roster expert

Beyond improving domestic resource mobilisation through increased tax collection, the field experience shows that the program fosters a culture of tax compliance, develops skilled human resources, and establishes a sustainable framework for handling complex audits independently.

Revenue impact

TIWB programmes contribute to the DRM efforts of developing countries. Working in collaboration with multiple stakeholders, the cumulative impact of TIWB assistance has been substantial. Since its inception, TIWB has helped developing countries globally raise an additional **USD 2.40 billion** in tax revenue collected, an additional **USD 6.39 billion** in tax assessed and disallowed **USD 2.50 billion** in carry forward losses.² The most significant revenue mobilisation has occurred in Africa, where TIWB, in strategic partnership with ATAF, has helped raise USD 1.91 billion in additional tax revenues and USD 4.47 billion in tax assessed. Figure 2.4 shows the cumulative reported revenue impact from TIWB assistance by region.

Figure 2.4. Cumulative regionally reported revenue increases from TIWB assistance



Note: The figures reflect results (in USD) of TIWB programmes from 2012 to 31 December 2024. All reported revenues are generated through the collective work of TIWB with ATAF, OECD and World Bank Group (WBG).

Source: TIWB Secretariat

² The differences between the amounts of tax assessed and tax revenue collected may be attributed to several factors, including a lag between the time the tax is assessed by the tax administration and when the tax due on those assessments is collected from taxpayers. While tax assessments will reflect profit adjustments for the audited years, not all assessed amounts may be collectable, due to a portion of the assessments being offset by the taxpayer's carry forward losses, if permitted under a jurisdiction's income tax law provisions.

Beyond revenue



The Maldives has participated in two successful TIWB programmes on transfer pricing audits, significantly enhancing our audit team's skills and capabilities. The experts provided hands-on experience, addressing knowledge gaps, and clearly explaining complex concepts in a way that everyone could understand, which was incredibly helpful.

Their involvement has been crucial in capacity building and aligning our legal and audit perspectives on cases proceeding to litigation.

Additionally, they assisted in developing our transfer pricing manual and recommended important regulatory revisions. A key milestone



Aminath Shiyana, Director, International Tax Audit, Maldives Inland Revenue Authority

we achieved with TIWB assistance was performing our first benchmark studies on transfer pricing cases using a commercial database. Overall, their support has been invaluable!



Transfer pricing and international tax audit programmes

Helping developing countries increase tax revenue collection is not the only positive impact that the initiative seeks to achieve. Through TIWB's monitoring and evaluation tools, it has become evident that programmes have repeatedly resulted in significant organisational enhancements for tax administrations, such as specialised units established to tackle specific international tax matters, and improvement of host administrations officials' skills. Host administrations have noted that staff has gained expertise in areas such as transfer pricing, risk assessments and case selection, financial data analysis, interactions of their domestic tax law with existing bilateral tax agreements and other international taxation issues following participation in TIWB programmes. As mentioned previously, host administrations have also reported improvements in voluntary tax compliance among MNEs, better-quality transfer pricing documentation submission and improved adherence to documentation requirements.

Moreover, some jurisdictions have implemented legislative changes, based on recommendations made by TIWB experts to strengthen their legislative framework. These changes may improve clarity, increase tax certainty and reduce disputes.

Box 2.7 and Box 2.8 demonstrate the impact of TIWB programmes in Georgia and Seychelles.

Box 2.7. Building expertise to drive compliance and revenue collection in Georgia

Georgia began receiving TIWB support in 2018, shortly after establishing its first transfer pricing department, which initially consisted of four officers dedicated to auditing transfer pricing cases. In the early stages, a TIWB programme focused on building foundational knowledge of transfer pricing principles and their application to risk assessment and audits of MNEs. Over time, based on recommendations and guidance from TIWB experts and other international organisations, the transfer pricing team expanded, adding more auditors specialised in the MNE audits. By 2020, the number of auditors in the department grew to 10, and as of 2024, the team has expanded to a total of 13 auditors.

TIWB support has had a transformative impact on the Georgia Revenue Service (GRS). According to the GRS, auditors have developed the technical skills and confidence necessary to conduct rigorous, consistent, and high-quality audits, thus improving the overall audit process. Additionally, the GRS has reported a growing shift in the awareness and importance of complying with transfer pricing requirements by MNEs which has resulted in an increased amount of self-declared income.

Since 2018, TIWB programmes have contributed to the tax assessment of USD 40.0 million, with USD 4.4 million of this tax collected by the GRS on transfer pricing audits. TIWB experts have also guided the development and enhancement of the GRS regulatory framework.

Further collaboration was extended to support the launching of the Georgian National unilateral advance pricing arrangement (APA) programme. As of 2024, the GRS has successfully concluded eight APAs, with seven more under review.

Georgia is seeking additional support from the TIWB initiative with a request for a new programme providing assistance on MAP. As MAP is new to Georgia, the technical assistance will play a pivotal role in addressing current challenges and ensuring continued progress in international taxation matters.

“ It is with great pleasure that I express the deepest gratitude of the Georgia Revenue

Service to the Tax Inspectors Without Borders programme for their unwavering support in advancing our transfer pricing practice since 2018.

Our collaboration began with hands-on assistance in auditing transfer pricing transactions and extended to launching the Georgian National unilateral APA programme. I am pleased to note that the programme has not only contributed to additional tax assessments but also, six years after initiation of the first TIWB support, we observe more confident and skilled transfer pricing tax auditors, increased tax certainty through the APA programme, and greater self-declared amounts by taxpayers.



Levan Kakava, Director General,
Georgia Revenue Service

On behalf of the Georgia Revenue Service, we extend our heartfelt appreciation and sincere hope for the continuation of this productive partnership. Together, we are building a stronger future.



Box 2.8. Technical audit and criminal tax investigation assistance in Seychelles

Since 2021, the ongoing TIWB programme in Seychelles has resulted in the first transfer pricing audits being completed and the raising of assessments for revenue collection. The risk assessment and case selection framework for transfer pricing and other audits has also been improved, resulting in more targeted and successful audits. Auditors for the Seychelles Revenue Commission are developing stronger technical, audit and soft skills through both practical handholding while conducting real-time audits and face-to-face training sessions. Industry knowledge within Seychelles has also greatly, which is an important element in conducting transfer pricing audits. The programme has also contributed towards the transfer pricing education and awareness programme.

In November 2024, Seychelles launched its first TIWB-CI programme with a high-level ceremony attended by the Seychelles Revenue Commission's Commissioner General, the Anti-Corruption Commissioner and top officials from the Central Bank of Seychelles, Seychelles Financial Intelligence Unit, Seychelles Police Force, Financial Services Authority, Seychelles Licensing Authority, Office of the Attorney General, and the Seychelles Maritime Safety Agency. Over the course of a week, around 30 officials from the aforementioned participating agencies took part in an intensive onsite workshop to assess Seychelles' frameworks for fighting tax crime using the OECD's *Tax Crime Investigation Maturity Model* (OECD, 2020^[10]) and make recommendations to strengthen its capacity to fight illicit financial flows. In 2025, under the second phase of the programme, an expert will be appointed to work with local investigators to address priority recommendations and provide real-time support on complex criminal tax investigations.

The technical support from TIWB has been instrumental in enhancing the Seychelles Revenue Commission's tax audit capacity and our domestic resource mobilisation efforts, enabling us to tackle complex international tax issues more effectively and ensuring a fairer tax system in Seychelles.



Varsha Singh, Commissioner General, Seychelles Revenue Commission

Criminal tax investigation programmes

Following implementation of TIWB-CI programmes, host administrations have witnessed broad-ranging positive impacts. For instance, under Phase I of the programmes, more than 230 recommendations have been made to improve jurisdictions' legal, operational, and institutional frameworks for fighting tax crime, many of which are then prioritised for implementation under Phase II and beyond.

“ The first phase of TIWB-CI programmes foster collaboration, peer learning, shared expertise; greatly transforming institutional capacities and individual insights.

By exchanging ideas and strategies, law enforcement agencies have not only uncovered new solutions but also strengthened their capacities to tackle complex challenges with greater precision and confidence. Effective tax and financial crime investigations are more than just a deterrent; they are a cornerstone of economic justice. By curbing illicit financial flows, these joint efforts have supported the broader DRM strategies, redirected resources back into vital public services, and empowered jurisdictions to build stronger, more resilient economies for future generations. When Liberia, for example, reports hitting its highest revenue targets in a decade during an ongoing TIWB



Olivia Okello, TIWB-CI Roster expert

technical assistance programme, we can certainly confirm that we are on the right track.



A core component of TIWB-CI programmes is ensuring that developing countries have the opportunity to fully engage with the global tax crime law enforcement community. A significant part of this is both participating in meetings and projects of the OECD Tax Force on Tax Crimes and Other Financial Crimes (TFTC) and influencing and contributing to the guidance and best practice produced by the group. Box 2.9 highlights two major TFTC projects that were conceptualised within TIWB-CI programmes and driven by the partners involved.

Box 2.9. Global tax crime tools and guidance driven by TIWB-CI partners

Guidance on developing a tax crime investigation manual

Since the launch of TIWB-CI pilot programmes in 2018, it has become apparent that there is a lack of practical and operational guidance for criminal tax investigators on the processes to follow through the various stages of a tax crime investigation life cycle (i.e. from intelligence gathering through to investigation and prosecution). Noting the need for such guidance, the TFTC, in co-operation with the ATO and MIRA, drafted a guidance tool to encourage and support governments with the development of their own domestic manuals for covering the A to Z of tax crime investigations. The tool was approved by the OECD Committee on Fiscal Affairs (CFA) in the first half of 2025, and the Secretariat will integrate it into all TIWB-CI programmes going forward. The development of this tool will significantly reduce the workload for both host administrations and experts, avoid duplication of efforts, and ensure that all jurisdictions, developed and developing alike, can benefit from the outputs of these TIWB-CI programmes.

Tools to promote inter-agency trust



In 2023, the OECD, in partnership with SARS, developed two new tools to help monitor and build inter-agency trust among tax and financial crime authorities (OECD, 2023^[11]) which are now being integrated into TIWB-CI programmes, notably in the Kingdom of Eswatini and Zimbabwe (both supported by SARS) and the Seychelles. A core component of an effective whole-of-government approach to fighting tax and other financial crime is inter-agency trust.

- The *Inter-Agency Trust Maturity Model* is a tool for jurisdictions to self-assess the level of maturity of their practices and processes for achieving and maintaining inter-agency trust. This can help them identify possible areas for improvement of their internal and cross-agency strategies.
- The *Inter-Agency Trust Perception Survey* may be used either before or after undertaking a self-assessment using the *Inter-Agency Trust Maturity Model*. The survey is intended to help tax and other financial crime authorities understand how they perceive each other.

In addition to casework, TIWB-CI programmes provide practical support to help jurisdictions strengthen their broader frameworks for fighting tax crime (refer to Box 2.10 for more details). This is essential to ensure that the technical assistance and capacity building is institutionalised and operationalised, so that the benefits of the programme endure long after a programme ends. Examples of related technical assistance under TIWB-CI programmes includes: development of risk assessment frameworks for countering illicit financial flows; development of case management tools; legislative changes; setting up data warehouse facilities; establishing digital forensic laboratories; guidance on asset recovery; specific customised training modules on handling of digital evidence; support with inter-agency memorandum of understanding (MoU); development of intelligence frameworks; and bespoke training on areas such as investigation techniques and intelligence gathering.

Box 2.10. Measures to strengthen jurisdiction's frameworks for fighting tax crime

Positive impact on Pakistan's FBR resources

 *Set to roll out in 2025, FBR's Directorate General, Intelligence & Investigations' new Criminal Case Management System, implemented with HMRC's support, will greatly enhance the efficiency in dealing with criminal cases. We anticipate it will cut time on daily case activities by over 30%, reducing workloads and freeing up valuable resources. The software will also provide a clear audit trail of the case activities from inception to prosecution, ensuring accountability and progression. The secure digital evidence storage in this software will help mitigate the risks of lost or destroyed records. Intelligence & Investigations is excited to start this new digital way of handling tax crime cases.* 

*Aqeel Siddiqui, Director General, Intelligence & Investigations,
Federal Board of Revenue, Pakistan*

Strengthening investigations with new digital forensic laboratories in Armenia and Honduras

In July 2024, with the support of UNDP's Tax for SDGs initiative, and following a recommendation made during its previous TIWB-CI programme, Armenia inaugurated a digital forensic laboratory to strengthen the State Revenue Committee's institutional capacity to identify, acquire, extract, and preserve digital documents, as well as effectively analyse, interpret and present electronic evidence in court to prosecute tax evaders and fraudsters. The UNDP Armenia country office engaged an international expert who developed a detailed work plan and recommendations for establishing the digital forensic laboratory, providing technical assistance both during the procurement process and after the installation by creating standard operating procedures, detailed manuals and specialised courses on digital forensic techniques.



Also in 2024, as part of Honduras' ongoing TIWB-CI programme supported by Mexico, equipment was purchased to establish a digital forensic laboratory within the Income Administration Service of Honduras. It is anticipated that the equipment will be installed and the lab up and running by mid-2025.

Box 2.10. Measures to strengthen jurisdiction's frameworks for fighting tax crime (cont.)

Targeted training making an impact in the Kingdom of Eswatini

In April 2024, SARS - in its role as partner administration for a TIWB-CI programme in Eswatini - delivered a suite of virtual trainings to 54 tax and financial crime participants from five local financial crime agencies. Topics covered included techniques to combat money laundering, bribery and corruption; tax information exchange; interview techniques; and general techniques for criminal tax investigations. In addition to this targeted capacity building, the Eswatini Revenue Service and SARS held bi-weekly virtual meetings to progress a select set of ongoing criminal tax cases. The first onsite casework mission took place in December 2024, during which two senior SARS investigators and two junior 'mentee' partner experts provided the Eswatini Revenue Service's investigation team with in-depth support on three ongoing tax crime investigations involving at least eight persons of interest including a company. Technical advice was provided on the procedures for the recovery of a smuggled motor vehicle as well as the development of an investigation manual to help streamline the Eswatini Revenue Service's investigation procedures.

New tax crime strategy having a positive resource impact in the Maldives

 *With guidance from the TIWB expert, MIRA has developed three cornerstone documents – the Tax Crime Mitigation Strategy, the Tax Crime Investigation Manual, and the Intelligence Framework – that mark a significant leap forward in our fight against tax crimes. These documents, grounded in international best practices, have enhanced our intelligence capabilities, and improved collaboration across agencies, resulting in a marked improvement in MIRA's capacity to prevent, detect, and investigate tax crimes. Moreover, these tools have enabled us to streamline our investigation and intelligence processes, having a significant positive impact on case planning, speed of investigations, and optimising resource allocation for combatting tax crimes.* 

Shifa Thaufeeq, Director, Risk Management Division,
Maldives Inland Revenue Authority

Stakeholder impact

TIWB programmes benefit partner administrations and TIWB experts, as well, by offering peer-to-peer learning opportunities, strengthening collaboration between the host and partner administrations and fostering international co-operation.



I was designated to participate in tandem with a colleague in the TIWB programme in Tunisia in order to provide technical assistance and support to the Brigade for Investigations and the Fight against Tax Evasion (BILEF), in the field of investigation techniques and tax crime.

The exchanges were fruitful and went well beyond the framework of the cases presented, making it possible to address specific tax issues including e-commerce, digital assets, cryptocurrencies, or platforms.

At the end of this programme, these meetings with our Tunisian counterparts, who are fully involved in their missions, were very enriching for us, French public finance officials.

It is a unique professional experience to be able to go abroad and observe the daily life and ways of working of colleagues who ultimately carry out missions that are not far from ours, but in a very different social, cultural and political context.



Frédéric Antoine, TIWB expert, Head of Unit, National Department of Tax Investigations, Public Finances Directorate General of France

The welcome has always been warm, and we have been able to go beyond the technical support, to establish a human relationship of trust that has particularly marked us.

We will have the chance to extend the exchange by hosting a study visit in France at the National Directorate of Tax Investigations to discuss new fraud trends and the methods implemented to fight against it, and at the National Anti-Fraud Office to discover how French judicial tax officers operate: interrogation techniques, investigation process ...



Regional results

TIWB and ATAF in Africa

Africa benefited from its first TIWB programmes beginning in 2012 during the initiative's pilot stage. The first movers in the region were Ghana, Kenya, Rwanda, Senegal and Zambia. The support provided by TIWB experts, working on these pilot programmes alongside ATAF, the initiative's strategic partner in Africa, resulted in an increase in the number of audit cases completed and revenue collected, the enactment of new transfer pricing regulations, as well as other legislative reforms, and changes in organisational structures. Based on the success of these pilot programmes, other jurisdictions sought TIWB support.



A total of 90 TIWB programmes have been commenced in 39 African jurisdictions since the inception of the TIWB initiative (refer to Table 2.3 for details). More than 80% of these programmes have focused on transfer pricing and international tax audits, often with a strong emphasis on sector-specific expertise in areas such as extractives, telecommunications and financial services. A significant number are subsequent programmes that build on the foundations established by earlier TIWB programmes in the jurisdiction. Additionally, TIWB and ATAF have partnered on nine TIWB-CI programmes since 2019 and four TIWB-DTA programmes since 2022.






Nigeria's capacity building journey with the joint support of ATAF and TIWB is described in Box 2.11.

“ ATAF's extensive work across Africa is grounded in building resilient, self-sufficient tax systems that drive development. Our strategic partnership with TIWB complements this agenda by aligning global expertise with African priorities. Together, we have mobilised billions in revenue and empowered tax administrations with the tools to safeguard national resources and support long-term growth. ”



Logan Wort, Executive Secretary,
African Tax Administration Forum

Table 2.3. Africa: Key figures as of end of 2024

	Current programmes	33
	Completed programmes	57
	Upcoming programmes	5
	Participating officials	1 100+
	Host administrations	39



Box 2.11. Nigeria's capacity building and revenue mobilisation journey

Following Nigeria becoming a member of the OECD Inclusive Framework on BEPS in 2015, the tax administration began receiving support from a collaborative capacity building programme led by experts from the OECD, ATAF, and the World Bank Group (WBG), to ensure the country could effectively tackle BEPS issues.

To complement this technical assistance, the first TIWB programme, in partnership with ATAF, was launched in 2016 to enhance the practical application of transfer pricing principles on audit cases, including risk assessment, case selection, audit procedures, and case completion at the Federal Inland Revenue Service (FIRS). From this TIWB programme, FIRS auditors acquired the confidence and technical skills to conduct audits on challenging cross-border transactions more effectively. Since 2016, the FIRS has participated in six additional TIWB programmes. To date, TIWB and ATAF support has contributed to FIRS issuing tax assessments totalling over USD 1.2 billion, of which USD 380 million has been collected on over 280 transfer pricing audit cases.

Nigeria has positioned itself as a leader in capacity building efforts across Africa, sharing its expertise with other developing countries and acting as a TIWB partner administration. In 2021, Nigeria supported Liberia with some of its first transfer pricing audits.

TIWB and ATAF will continue to support Nigeria in 2025. FIRS has requested specific support in three areas: i) addressing transfer pricing challenges unique to the oil and gas sector, including the valuation of intangibles, ii) leveraging CbCR data to conduct high-risk BEPS and TP analysis; and iii) using CRS data to strengthen the detection and prevention of tax evasion.

Host administrations in Africa have made significant strides thanks to TIWB technical assistance. As of 31 December 2024, they have successfully generated USD 1.91 billion in additional tax revenues and USD 4.47 billion in additional tax assessments.

In 2024, TIWB and ATAF commenced international audit assistance programmes in Cameroon, Comoros, Democratic Republic of Congo, Ghana, Lesotho, Mauritania, Namibia, Nigeria, Niger and Togo. Three TIWB-CI programmes were also launched in Liberia, Nigeria and Seychelles and two TIWB-DTA programmes commenced in Djibouti and Liberia.

Five TIWB programmes are scheduled to start in 2025, including a TIWB-AEOI programme in Nigeria, TIWB-CI programmes in Lesotho and Uganda and international tax audit programmes in Guinea and South Africa.

Find out more about the results of TIWB programmes in Zambia and Togo in Box 2.12 and Box 2.13.



Box 2.12. Zambia: Impact on tax audit capacity, policy, revenue, and MNEs' behavioural change

Zambia was one of the first countries in southern Africa to benefit from the broader OECD capacity building initiatives and the targeted support of TIWB and ATAF. Since the start of technical support in 2013, the Zambia Revenue Authority (ZRA) has made significant progress in reforming its legal and organisational frameworks related to international taxation and transfer pricing. One of the key achievements was the establishment of Zambia's first transfer pricing unit in 2016. This unit has since evolved into an international taxation unit dedicated to auditing cross-border transactions, focused on tackling profit-shifting practices by MNEs. Over the years, the unit has grown in capacity and strengthened the ZRA's ability to conduct effective audits across various sectors, addressing complex transfer pricing issues and challenging profit-shifting strategies.

Zambia's transfer pricing legislation has also undergone significant reforms thanks to TIWB and ATAF support. This has included enhanced legislation requiring comprehensive documentation submission by MNEs operating across various sectors, as well as giving the ZRA access to third-party sales agreements between foreign-related entities and end customers. Guidance on transfer pricing policies and documentation has been clarified to ensure consistency and transparency. This has led to a behavioural shift among MNEs operating in the country.

While much of the support has focused on audit of the mining sector, support has also been provided in other sectors, such as banking, insurance, manufacturing and telecommunications.

Today, TIWB and ATAF support has contributed to the ZRA's making additional tax assessments of over USD 320 million, of which USD 150 million has been collected on transfer pricing audits.



Since the inception of the International Taxation Unit, the Zambia Revenue Authority (ZRA) has achieved notable advancements in curbing tax leakages and addressing illicit financial flows resulting from tax avoidance tactics employed by MNEs.

The support received from TIWB/ATAF/IGF, particularly in terms of capacity development and a practical approach, has played a crucial role in facilitating this progress. ZRA personnel are now equipped to tackle international taxation issues due to the enhancement of transfer pricing laws and the identification of loopholes revealed through transfer pricing audits. The Authority has continued to improve



Joseph Nonde, Commissioner, Zambia Revenue Authority

the legislation through submissions made during the National Budget process. I would like to extend my best wishes to TIWB on its 10th anniversary.



Box 2.13. Strengthening Togo's transfer pricing system

The TIWB international tax audit programme in Togo, implemented by a serving tax official from the Public Finances Directorate General of France (DGFIP), was launched to strengthen the capacities of tax auditors of the Togo Revenue Office (OTR) in the area of transfer pricing.

The TIWB expert worked with local auditors on nine cases across different sectors. While some cases were straightforward, others proved more challenging, such as a case involving construction where the transfer pricing documentation was lacking. The auditors also faced some obstacles due to limitations in the procedural rules for audits. Based on international best practices, the expert was able to provide key recommendations, such as extending deadlines for transfer pricing cases in order to ensure proper investigation and to improve the management of timelines for collecting information from taxpayers.

In addition to providing hands-on support during onsite missions, the TIWB expert offered regular follow-ups via virtual meetings. This was especially valuable in the aftermath of the coronavirus disease 2019 (COVID-19) pandemic, as it allowed OTR auditors to keep progressing on their work despite travel restrictions and other logistical challenges.

With the expert's guidance, the nine transfer pricing cases resulted in significant tax adjustments, and one case was resolved through a settlement with a taxpayer. While some taxpayers appealed the assessments, the expert's support helped OTR officials make the audit findings stronger and more robust, which proved crucial in defending the adjustments before the dispute resolution panels.

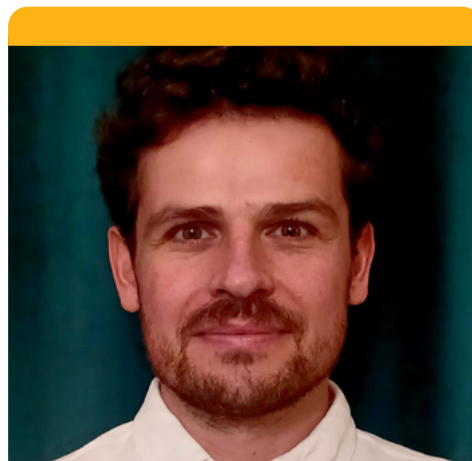
The TIWB programme officially concluded in November 2023, but a need for further support led to a new request for assistance. Under a new TIWB programme, a serving official from the General Directorate of Taxes of Morocco will support Togo's tax officials with casework and help improve the OTR's ability to tackle transfer pricing issues.



My participation in the TIWB Togo programme allowed me to work on various issues such as the taxation of turnkey factories on the construction territory, the distribution of the value chain in the context of transnational service provision, the determination of the taxable base in Togo of an entity specialising in maritime freight or the determination of an intangible royalty in the telecommunications sector.

This extremely enriching experience allowed me to share my knowledge with colleagues at the Togolese Revenue Office. They were thus able to acquire the reflexes necessary for the transfer pricing audit.

Personally, I was able to deepen my understanding of international taxation from the point of view of the beneficiary administration.



Florian Guilbert, TIWB expert, Inspector-auditor, National Department of Tax Investigations, Public Finances Directorate General of France

The TIWB mission, to the extent that it is based on the exchange between auditors and teamwork, brought me a lot on a human level through the professional and friendly relationships that were established during the on-site and remote interventions. I hope to be able to participate in a new mission of this type in the future.



Asia and Pacific






The first TIWB programmes in the Asia and Pacific region began in Cambodia, Sri Lanka and Viet Nam in 2016. Since then, TIWB has supported a total of 14 developing countries in the region and more than 800 officials through 24 programmes, both current and completed (see Table 2.4). These capacity building programmes have mainly focused on transfer pricing audits and international taxation, with sector-specific expertise in areas such as extractives, financial services and manufacturing.

In 2024, seven TIWB programmes were completed, including the TIWB-AEOI pilot programme in Malaysia (see Box 2.4), and a new TIWB-CI programme was launched in Sri Lanka. Box 2.14 showcases how the Maldives are building sustainable capacity to enable the tax administration to tackle both tax avoidance and financial crime more effectively.

TIWB programmes have helped host administrations in the region collect an additional USD 296.94 million in tax revenue and assessed an additional USD 731.42 million to date.

For 2025, three upcoming programmes are scheduled to begin, including one for the Solomon Islands, a new host administration, and two programmes in Papua New Guinea.

Table 2.4. Asia and the Pacific: Key figures as of end of 2024

	Current programmes	10
	Completed programmes	14
	Upcoming programmes	3
	Participating officials	800+
	Host administrations	14



Box 2.14. Building capacity in the Maldives to tackle tax avoidance and financial crime

The first TIWB programme launched in 2018 was supported by the Slovakian tax authority. Through this programme, MIRA auditors gained practical experience in carrying out general transfer pricing audits. Eleven audit cases were started, or progressed, with guidance from the TIWB expert across different sectors, including eight in the hospitality and construction sectors.

Encouraged by the success of its first programme, MIRA requested further technical assistance – this time with a focus on the hospitality/tourism sector. The second TIWB programme commenced in 2020 with the support of a TIWB Roster expert. The expert subsequently guided MIRA officials in conducting 12 additional audit cases presenting transfer pricing issues.




Box 2.14. Building capacity in the Maldives to tackle tax avoidance and financial crime (*cont.*)


These programmes significantly improved the MIRA's audit capabilities, resulting in more effective audits and improved taxpayer compliance. New transfer pricing regulations, introduced in 2020, also benefited from recommendations made under the TIWB programmes, helping to reinforce MIRA's legal framework. Moreover, these programmes coincided with the development of a dedicated International Tax Audit Division within the MIRA, established in 2019 and which is now in charge of handling all transfer pricing audits. In total, the TIWB audit programmes resulted in USD 14.5 million in taxes assessed, which helped the MIRA collect an additional USD 4.5 million in taxes.

A TIWB-CI programme, launched in 2021, supported by the ATO, aimed to enhance MIRA's ability to address increasing complexity of tax crimes and other related financial crimes. It also sought to strengthen collaboration between the MIRA and other domestic financial crime authorities, facilitating a more co-ordinated and effective response to tax crime. With ATO's support, the MIRA was able to successfully conclude 10 cases generating a total tax liability of USD 11.1 million (plus penalties) and, to date, USD 5.4 million in taxes has been recovered.

The TIWB-CI programme has also helped the MIRA develop and implement significant institutional improvements. One major achievement was the establishment of a Joint-Intelligence Sharing Arrangement between the MIRA and the Maldives Monetary Authority's Financial Intelligence Unit. This collaboration has enhanced co-operation between agencies and improved the quality of case referrals. Additionally, the development of a Tax Crime Mitigation Strategy, Investigation Manual and Intelligence Framework provided MIRA with clearer guidelines and performance indicators for tackling tax crimes. This has improved internal co-ordination and operational efficiency. Furthermore, the programme helped train MIRA staff in specialised investigative techniques, resulting in faster and more effective investigations, as well as improved interview outcomes.

 *The TIWB programmes have not only impacted positively on our taxpayer compliance level, but also enhanced the skill and competency of our auditors and investigators through a practical, hands-on approach. Both [audit and criminal tax investigation] programmes have massively contributed to improving the quality of our assessments, audits and*







Asma Shafeeu, Former Commissioner General, Maldives Inland Revenue Authority

investigations and guided us in achieving and implementing the international best practices. 

TIWB in Eastern Europe

Albania, Georgia, Kosovo* and Ukraine were the first jurisdictions in the Eastern Europe region to receive support from TIWB programmes beginning in 2015. These programmes focused on transfer pricing audit technical assistance and improved the skills and knowledge of local auditors. Since then, other jurisdictions in the region have benefited from TIWB programmes. Over the past decade, there have been a total of 17 programmes commenced in seven Eastern European jurisdictions, including seven current and ten completed programmes (see Table 2.5) as of end 2024.

Table 2.5. Eastern Europe: Key figures as of end of 2024

	Current programmes	7
	Completed programmes	10
	Upcoming programmes	4
	Participating officials	200+
	Host administrations	7



Since 2016, host administrations in Eastern Europe have generated an additional USD 76.30 million in tax collected and USD 321.97 million in tax assessed through participation in TIWB programmes.



TIWB programmes in Eastern Europe predominantly offer technical assistance on transfer pricing audits and international taxation, with sector-specific expertise in financial services, trading and extractives. The positive outcomes of the TIWB programmes in Kazakhstan are featured in Box 2.15, whereas Box 2.16 explores the support that Armenia is receiving from Italy to help transform its tax administration.

While most of the TIWB programmes have focused on audit support, there have also been two TIWB-CI programmes and one TIWB-DTA programme implemented in the region. In 2024, a TIWB-CI programme in Ukraine and three audit programmes in Armenia, the Republic of North Macedonia and Ukraine were also launched.

As of the end of 2024, four programmes are scheduled to begin in the coming year. Two of these programmes will be commenced for the benefit of new TIWB host administrations – the Republic of Moldova and Montenegro – along with a TIWB-CI programme for Azerbaijan and an international tax audit programme focused on MAP in Georgia.

Box 2.15. Positive outcomes from the TIWB programme in Kazakhstan

Following its successful engagement with the OECD on tax matters before 2020, notably the participation in a BEPS induction programme¹ and a conventional capacity building programme on transfer pricing, Kazakhstan's State Revenue Committee sought more practical technical assistance under the TIWB initiative. From April 2020 to April 2024, two TIWB Roster experts implemented a TIWB programme for the State Revenue Committee, assisting auditors with transfer pricing audits in the extractive industry which involved issues of pricing exported commodities and issues related to relevant financial transactions.

The TIWB experts guided State Revenue Committee tax auditors through hands-on assistance in identifying tax avoidance and BEPS practices. In parallel, Kazakhstan continued amending its transfer pricing rules to better align its legal framework with international standards. These developments, combined with other transfer pricing capacity building activities organised by the OECD, aimed to establish a more robust framework and support more efficient auditing practices. The close co-ordination between these activities allowed Kazakhstan to benefit from the necessary training and capacity building support on transfer pricing, while at the same time engaging with experienced TIWB experts to guide them on complex transfer pricing audits.

The TIWB programme has been instrumental in enhancing the practical application of Kazakhstan's transfer pricing rules, equipping officials with essential skills for conducting more effective tax audits, especially in the extractives industry. As a result of audits conducted under the TIWB programme between 2021 and 2023, additional tax base adjustments of USD 264 million were issued in four audit cases, resulting in the assessment of USD 94 million in additional tax, of which USD 70 million have been collected to date.²

Box 2.15. Positive outcomes from the TIWB programme in Kazakhstan (cont.)

OECD officials and TIWB experts also engaged in discussions with representatives of the Ministry of Finance and the State Revenue Committee on the issue of personnel retention. Following these discussions, improvements have been observed, such as the allocation of additional resources to ensure job attractiveness and the hiring of additional transfer pricing experts.

Notes:

- ¹ A BEPS induction programme is offered when a new member joins the Inclusive Framework.
- ² The difference in assessed and collected tax is due to a lag between the time additional tax is assessed and when the tax due on those assessments is collected from taxpayers.



The joint OECD and UNDP programme Tax Inspectors Without Borders helped to improve our transfer pricing administration. Participation in this programme has enhanced the ability of our tax auditors to assess cross-border transactions, resulting in new approaches to transfer pricing control and better countering capital flight.



Duysembiev Zhandos Zhumabayevich, Chairman of the State Revenue Committee, Kazakhstan

Box 2.16. Transforming Armenia's tax administration with Italy's support

Armenia has been receiving support from the Italian Revenue Agency (IRA) under the TIWB initiative since 2020. This long-term partnership has significantly strengthened Armenia's tax audit capacity in transfer pricing and international tax matters, yielding notable results.

The first TIWB programme, commenced in 2020, aimed to provide technical support to the State Revenue Committee of Armenia to enhance tax compliance and certainty in cross-border transactions and to strengthen the enforcement of Armenia's transfer pricing legislation. The IRA supported the State Revenue Committee's transfer pricing and treaty enforcement unit by working with officials on audits to strengthen risk assessment, case selection and audit skills. IRA experts also provided guidance on various audit steps, such as preparing information requests to taxpayers, carrying out comprehensive comparability analysis and drafting audit reports and findings. One key area of assistance was on audits in the oil and gas sector, with two cases opened, conducted and completed with TIWB assistance.

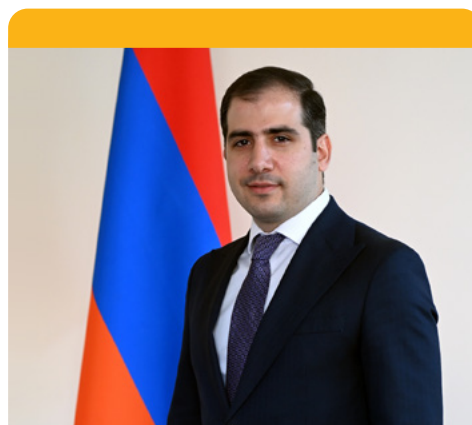
According to the State Revenue Committee, auditors have gained confidence in evaluating transfer pricing documentation submitted by taxpayers, including benchmark exercises and other transfer pricing policies on complex cross-border transactions. In addition, Armenia's legal framework and the State Revenue Committee's administrative framework have been strengthened.

The TIWB audit programme concluded in 2024, and the State Revenue Committee subsequently requested TIWB support for the negotiation of unilateral APAs. This request was driven by Armenia's goal of increasing tax certainty for taxpayers operating in Armenia and reducing future transfer pricing disputes. IRA experts have the relevant expertise in APA negotiations and have seamlessly transitioned their collaboration to implement this new technical assistance programme.



The Armenian State Revenue Committee's collaboration with TIWB, and the support provided by the Italian Revenue Agency within this framework, has been transformative for our tax administration.

This partnership has not only enhanced our capacity in transfer pricing and international tax audits but has also empowered our auditors with the skills and confidence to address complex cross-border transactions effectively. The tangible outcomes of this co-operation highlight the critical role of TIWB in fostering tax compliance and certainty. As we expand to include Advance Pricing Arrangements, we are confident that this continued collaboration will further



Eduard Hakobyan, Chairman of the State Revenue Committee of Armenia

enhance our ability to ensure tax certainty, reduce disputes, and create a more predictable tax environment for both the government and taxpayers.



The Italian Revenue Agency has significant experience in capacity building activities and in recent years has concluded several technical assistance projects under the Tax Inspectors Without Borders initiative with the valuable and active support of TIWB Secretariat.

TIWB programmes, while having as their main purpose to support beneficiary countries in developing their own tax compliance skills, provide an opportunity for all participants, beneficiaries, and technical assistance providers, to handle and deepen, at a high level, experiences in international administrative co-operation.

With Armenia and Georgia, we have successfully concluded five TIWB projects in the field of transfer pricing and tax fraud and are currently



Fabio Ignaccolo, Central Director, Large Business Taxpayers and International Central Directorate, Italian Revenue Agency

working with Armenia on a project relating to the advance pricing arrangement procedures. These projects are evidence of the effectiveness of capacity building activities in strengthening co-operation and relationships between colleagues facing the same challenges at the international level.



Latin America and the Caribbean

The first TIWB programme commenced in the Latin America and the Caribbean (LAC) region in Colombia during the pilot phase of TIWB in 2012. Building on its initial successes, Colombia has now benefited from three additional TIWB programmes. Box 2.17 examines the technical assistance that Colombia has received under its four TIWB programmes.






Since 2015, two TIWB programmes have commenced in the region each year (refer to Table 2.6), on average. The 24 current and completed programmes in the region have covered a variety of assistance areas, including 17 audit programmes, one industry-specific programme, four CI programmes, one AEOI pilot programme, and one CbCR pilot programme (find out more about the current programme in Peru in Box 2.6).

In 2024, four new TIWB programmes were launched in the LAC region – one audit and one CI programme in El Salvador, with Ecuador and Paraguay also commencing an audit programme for each tax administration. Audit programmes in Ecuador and Colombia were completed in 2024. Throughout 2024, TIWB assistance provided to host administrations in the region focused on complex audit cases, particularly on transfer pricing and criminal tax investigation. Industry experts provided support related to cases in the extractives and manufacturing industries, as well as financial services.

TIWB has supported LAC host administrations to collect an additional USD 122.19 million in tax revenue and USD 876.59 million in additional tax assessed.



Table 2.6. Latin America and the Caribbean: Key figures as of end of 2024

	Current programmes	8
	Completed programmes	16
	Upcoming programmes	0
	Participating officials	800+
	Host administrations	10



Box 2.17. Bolstering Colombia's tax audit capacity to improve tax compliance and transparency

Colombia is one of the pioneering host administrations participating in TIWB programmes. The National Tax and Customs Directorate of Colombia (DIAN) first participated in a tax audit assistance programme in April 2012, during the pilot phase of the initiative. Colombia's willingness to engage in the initiative early on allowed TIWB to address challenges and learn valuable lessons on delivering hands-on technical assistance in general.

DIAN has benefitted from technical assistance under four TIWB programmes, to date:

- the first programme, from 2012 to 2014, was supported by experts from the OECD, WBG and the European Commission. It provided nine training workshops to DIAN transfer pricing officials, as well as discussions on audit cases, on an anonymised basis;
- the second programme, in 2018, benefited from South-South co-operation with experts from the Tax Administration Service of Mexico. With Mexico's support, DIAN auditors conducted 87 audits across various sectors, including automotive, banking, insurance, mining, distribution, and manufacturing. Over 60 DIAN officials received specialised training on advanced topics of transfer pricing, such as commodity transactions, intangibles, and financial transactions;
- the United States Department of the Treasury's Office of Technical Assistance supported DIAN in implementing its third TIWB programme. The focus was to enhance DIAN's capacity to manage and negotiate APAs to prevent transfer pricing disputes and increase tax certainty for both tax authorities and MNEs; and
- the fourth programme commenced in 2020, supported by Internal Revenue Service of Chile (SII) whereby experts helped address challenges related to auditing MNEs in the mining sector, with a particular emphasis on coal mining.

Box 2.17. Bolstering Colombia's tax audit capacity to improve tax compliance and transparency (*cont.*)

These four programmes helped DIAN to assess over USD 422 million in additional tax revenue.

Colombia has also sought to strengthen the capabilities of its tax and crimes office and a pilot TIWB-CI programme began in 2019 in partnership with the United States.



Experts and DIAN officials at an onsite mission in June 2019.

Stocktake of 2024 objectives

A detailed work plan setting out TIWB's objectives for 2024 was agreed to by the Governing Board and published in *Tax Inspectors Without Borders – Annual Report 2024* (OECD/UNDP, 2024^[12]). The initiative successfully achieved the majority of those objectives in 2024, despite undergoing significant changes throughout the year (more details provided in the Preparing for the next decade of TIWB section). The status of 2024 objective achievement are detailed in Table 2.7, along with a report on progress made.

Table 2.7. TIWB progress against 2024 objectives

Objective	Status
Commence 25 new programmes in 2024, including five criminal tax investigation programmes and one AEOI programme. Take stock of four TIWB-DTA pilot programmes and roll out new programmes in 2024.	25 new programmes commenced in 2024, including 6 TIWB-CI programmes and 2 TIWB-DTA pilot programmes.
Expand TIWB to practical implementation of GMT rules, auditing VAT on digital trade and effective use of CbCR.	TIWB programmes are demand-driven and the initiative is ready to support jurisdictions' efforts in these areas.
Expand the offering of South-South partners and programmes in response to demand from developing countries.	In 2024, seven new South-South programmes commenced.
Launch new mentoring programmes, with a view to expanding the participation of female experts from developing countries.	Due to resource limitations, this objective will be developed in 2025.

TIWB stakeholders

The success of the TIWB initiative relies heavily on the strong commitment of its partners. Developing and maintaining these partnerships is essential for the initiative's ongoing effectiveness. In the future, TIWB aims to forge additional partnerships with new stakeholders.

Donors

Donors play a pivotal role by offering their financial support to fund current and upcoming TIWB programmes across the globe. The initiative and its host administrations greatly appreciate the continued support from donors, which ensures that these technical assistance programmes can be successfully implemented.³ Donors may opt to provide direct funding to UNDP, which is then allocated to hiring TIWB Roster experts and covering mission costs or designate financial support to specific host or partner administrations. Donors may also directly cover expenses associated with a TIWB-appointed expert, facilitating their participation in a TIWB programme.

A full list of TIWB donors can be found in [Annex B](#).



Over the past 10 years we have seen Tax Inspectors Without Borders

spearheading efforts to strengthen capacity for tax administrations in developing countries. The initiative has supported developing countries in collecting more than USD 2.40 billion of additional tax revenue, proving that development co-operation and capacity building can have great impact towards increasing domestic public finance of developing countries.

Norway is committed to promoting transparency, effectiveness, inclusion and accountability in tax administration and international tax co-operation and see this as fundamental to filling the growing gap between available and needed financing to reach the SDGs and climate goals.

TIWB draws on the strengths of the expertise of OECD on tax, as well as the



Bård Vegar Solhjell, Director General, Norwegian Agency for Development Cooperation

country presence and expertise in long-term development planning of UNDP. This collaboration is an example of building on comparative advantages and putting people at the center of tax reform. Norway continues to be a committed partner of Tax Inspectors Without Borders initiative as an integral part of our broader support to governance and public finance and the tax for development program.



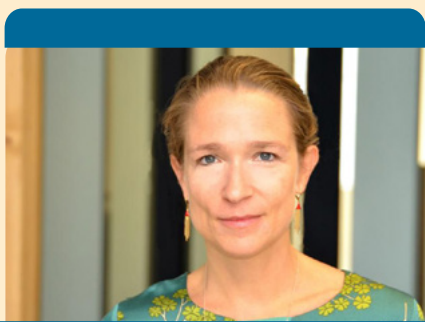
³ To support and expand TIWB programmes globally as a donor: [Donor Partners – Tax Inspectors Without Borders](#).

Partner administrations

Currently serving tax officials from partner administrations are a significant source of TIWB expertise. Over the past decade, 27 partner administrations have been available to deploy their experts on TIWB programmes. In 2024, the Agency of Tax Collection and Customs Control of Argentina and the Tax Inspection Board of the Republic of Türkiye joined the initiative to contribute experts for TIWB programmes focused on audit-related technical assistance, and tax crime agencies from Mexico and the Netherlands became new partner administrations for TIWB-CI programmes.

France, having been one of TIWB's initial partner administrations since 2014, has deployed experts on more than 10 TIWB programmes.

Similarly, the United Kingdom has been deploying its experts to more than a dozen TIWB programmes since 2015.



Amélie Verdier, Director General,
Public Finances Directorate General
of France

“ As Director General of Public Finances, I am particularly proud of the place occupied by France within the framework of the Tax Inspectors Without Borders initiative.

This result is the fruit of unfailing investment by our administration and our experts since the beginning of the initiative, which marks ten years of its existence in 2025. Beyond the concrete results of this support on strengthening the tax capacities of host administrations, the TIWB initiative also makes it possible to maintain, strengthen or sometimes create lasting bilateral relations between peers, which are particularly useful and appreciable.

It also allows for the sharing and exchange of good practices which are appreciated and useful for our profession. I wish great success to this initiative, which France will continue to support with enthusiasm for the years to come.



“ The United Kingdom is delighted to have supported TIWB since its launch in 2015.

The TIWB initiative is a fantastic example of collaboration between the UN and the OECD and demonstrates what can be achieved through when we co-operate across borders.

I am proud that HM Revenue and Customs has supported its partner countries to mobilise much-needed domestic revenues in support of the sustainable development agenda – whether that’s individually or jointly with other tax administrations. The support we have offered through TIWB has covered a wide range of issues, including transfer pricing, tax transparency, the effective use of data and criminal investigation compliance techniques.

TIWB’s impact should not be underestimated. By sharing the expertise of HMRC’s people, we have helped our partners adapt their compliance strategies and their operations, and ultimately to increase their tax revenues.



Angela Macdonald, Deputy Chief Executive and Second Permanent Secretary, His Majesty’s Revenue and Customs, United Kingdom

We also recognise the benefits for HMRC. By working with experts in host countries and experts in partner administrations, my colleagues have developed a deeper understanding of the diverse range of tax compliance issues.

The United Kingdom is committed to supporting TIWB. We look forward to working with the TIWB Secretariat to navigate the challenges and opportunities of the next 10 years.





France has been a partner of the Tax Inspectors Without Borders initiative since its creation. In 2014, even before its official launch, the DGFIP, convinced of the relevance of this innovative approach, took part in a pilot project carried out in Senegal.

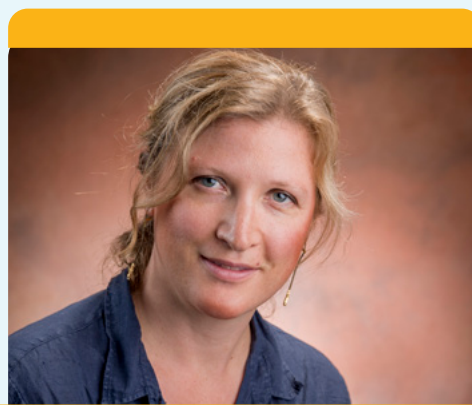
It is this same conviction that has led us to continue to actively participate in various tax inspector without borders programmes, making France one of the programme's partner administrations that has mobilised the most experts.

Over the past 10 years, the DGFIP has carried out 11 programmes in several host administrations including Benin, Cameroon, Central African Republic, Chad, Madagascar, Mali, Republic of the Congo, Senegal, Togo, and Tunisia. Currently, two programmes are underway, and we hope that they will follow the same trajectory by providing full satisfaction to the beneficiary tax administrations.

Our participation in the Tax Inspectors Without Borders programme is fully in line with France's approach to the fight against fraud, at the national and international levels, and that of mobilising domestic public resources.

France is leading an ambitious strategy to combat all forms of fraud, including tax fraud. As such, we support this initiative internationally, which aims to strengthen the capacity of administrations in the fight against tax fraud, aggressive tax optimization and sometimes abusive transfer pricing by multinational companies.

We also want to strengthen the professionalisation of partner tax services in this way, by pooling our guarantees of the



Adèle Liéber, Head of the Department for International Relations, Public Finances Directorate General of France

adversarial principle as much as possible, and by encouraging the implementation of a fairer and more harmonised tax framework.

Finally, our participation in the TIWB initiative is part of our broader national strategy for international co-operation and technical assistance. We maintain that participating in the capacity building of beneficiary administrations contributes both to the improvement of their tax capacity at the national level, but also, at the global level, to the improvement of the mobilisation of public domestic resources.

In our experience, there are three elements that contribute to the success of a TIWB programme:

- *The first element is based on close collaboration with the secretariat of the initiative. In this regard, we are now conducting a substantive tripartite dialogue for each programme — with the secretariat and the host administration. These exchanges, organised in advance of the finalisation of the arrangements, guarantee the success of a programme, which then allows for close work with the administrations.*

- The second is based on the “learning by doing” approach implemented by TIWB programmes. The transfer of skills between peers is sustainable, thanks to these exchanges based on practice and on the analysis of concrete practical cases.
- The third is based on the professionalism of the experts deployed. It is important to us to provide administrations with qualified experts on current issues. In practice, mutual trust between the expert and the partner administration is established as the programme progresses and leads to the creation of strong links between them. Entrusting the conduct of such a programme to an expert is also an opportunity for us to show our confidence in an official, and at the same time to enrich his or her career path with an international dimension.

Until now, our administration has been very largely mobilised on transfer pricing programmes – the original focus of TIWB’s action, in connection with issues of domestic public resource mobilisation. The gradual opening of the initiative to other areas, such as the fight against tax and financial crime opens up new perspectives and testifies to its ability to reinvent itself to support tax administrations in contemporary challenges. This will allow us to diversify our support in the future.

More broadly, we will continue to be an invested partner in TIWB by maintaining our level of commitment for years to come.



The United Kingdom has been a significant contributor to international tax policy for over a century. In the past two decades, HMRC, the United Kingdom's tax authority, has expanded the United Kingdom's contribution into tax administration and into co-operation in cross-border tax compliance.

The support the United Kingdom provides reflects the United Kingdom government's commitment to helping low- and middle-income countries develop their tax compliance capability.

After the UNDP and the OECD introduced the TIWB initiative in 2015, HMRC has taken the opportunity to supplement its provision of capacity building support within a structured programme and as a partner organisation to the UNDP and the OECD.

Since TIWB began, we have assisted countries in Africa, South America and Asia on issues ranging from the application of transfer pricing rules to the use of Country-by-Country data in compliance risk assessment.

Much of HMRC's work in the TIWB programme is delivered through HMRC's Capacity Building Unit (CBU). The unit is made up of specialists in:

- Transfer Pricing
- Exchange of Information
- Tax Transparency
- Human Resources and Organisational Design
- Data and analytics
- Compliance

The specialists provide advice on their topic areas to official development assistance-eligible revenue authorities around the world.

The unit also has a team of programme managers. Where the CBU provides advice on multiple issues and over a sustained period of time, HMRC typically provides the partner revenue authority with a CBU programme



James Dunstan, Deputy Director, International Relations and Capacity Building, His Majesty's Revenue and Customs, United Kingdom

manager to co-ordinate the work, to cement a long-term and stable relationship, and to ensure that the CBU's support is tailored to the partner's needs.

HMRC's input into the TIWB programme is not limited to the contributions made by CBU specialists. Where appropriate, we also use subject matter experts from the wider HMRC and from outside of the CBU. As an example of this assistance on specific issues, we have provided advice on banking taxation in conjunction with experts from HMRC's Large Business unit in response to a sector-specific request made through the TIWB programme.

The programme has provided an efficient process for tax administrations to work closely with partner revenue authorities. For those countries interested in developing capability by benefiting from the experience of a partner administration, there is a clear and straightforward process for obtaining advice from those with relevant expertise.

The programme provides a platform for countries to obtain input on a range of issues. A request might be broad: for instance, a revenue authority might ask for input in respect of general tax compliance risk assessment. Or a request might be specific: for example, where HMRC has responded with assistance on the operation of transfer pricing rules in the banking sector.

The importance of the role and contribution of the TIWB Secretariat in facilitating the process should not be understated. Capacity building resource in HMRC (and in other tax administrations) is limited and close contact with the Secretariat has enabled HMRC to allocate its resource efficiently and maximise the impact of its experts. We work with revenue authorities only where we are well-placed to give advice and have the expertise needed to input meaningfully.

In some cases, HMRC now works with other partner administrations to deliver support jointly to revenue authorities. The decision to work jointly is facilitated by the TIWB Secretariat. By bringing together experts from different countries in partnership, the Secretariat ensures that revenue authorities are able to take advantage of different experiences and perspectives.

The benefits arising to country revenue authorities from the TIWB programme are numerous. The direct benefits in terms of increased tax revenues are well known, but there are also significant indirect benefits. Much of the work we do with revenue authorities has facilitated organisational change and improved efficiency in compliance work.

There are also benefits for partner administrations that are perhaps less well known. By working closely with experts and teams in revenue authorities, HMRC has developed a deeper understanding of a range of challenges specific to those countries, from the tax issues they face to the different resource constraints.

This means that when advising a country revenue authority, the advice we provide reflects not only the valuable experience gained working as experts in HMRC, but also the experience we have gained from working across multiple jurisdictions. This perspective is important when working with authorities where the response to

compliance challenges is determined by resource availabilities, which can be relatively constrained.

HMRC and the United Kingdom also recognise the benefits from wider co-operation. The more tax administrations work together, the more likely it is that taxpayers will take their compliance obligations seriously. In the longer term, co-operation itself will drive up tax revenues across all territories.

HMRC has arranged an extensive schedule of face-to-face visits for 2025. We also intend to take advantage of the opportunities offered by technological developments to work more closely with our colleagues in other revenue authorities through digital means.

Those in HMRC who have delivered advice and assistance through the TIWB programme have commented on how rewarding the work is and how effective the programme has been over the past 10 years. One transfer pricing expert commented:

The United Kingdom is committed to contributing to TIWB programme into its second decade.



"I have worked with international teams across the world. The teams are always engaged, dedicated and knowledgeable. I have seen how the expertise of those teams has developed and how much we have been able to contribute to that development. TIWB has been essential in facilitating our capacity-building work."

Simon Kimber, TIWB expert, Transfer Pricing and Tax Transparency Expert, His Majesty's Revenue and Customs, United Kingdom



The Italian Revenue Agency is committed to help strengthening co-operation on tax matters and contributing to domestic resource mobilisation as a partner administration supporting Tax Inspectors Without Borders.

Transfer of knowledge and skills through a “learning by doing” approach, have been, and continue to be fundamental to the personal and professional growth of tax officials of partner administrations and are very important elements in the development of strong collaborative relationships between the host and the partner administrations.

The opportunity to regularly exchange views and experiences with foreign colleagues facing similar problems, although often in very different contexts, represents a unique and unrepeatable opportunity to build the groundwork for



Chiara Putzolu, Head of the International Department, Italian Revenue Agency

deeper cooperation useful in solving often very complex cases.

The experience gained as a partner administration in TIWB proves that from exchanges and co-operation always comes enrichment, which is almost always greater than the efforts expended.



While most partner administrations come from the Global North, an increasing number of Global South tax administrations are now in a position to share their expertise with other jurisdictions through South-South co-operation under TIWB programmes. To date, 11 partner administrations from the Global South have supported 35 TIWB programmes.



Success of a TIWB programme is achieved by providing support that is adapted to the local context, fostered by constructive exchange and adaptability.

This [current] TIWB programme covers several areas of transfer pricing/operational aspects, risk assessment, TP audit, advance pricing arrangements (APAs) and mutual agreement procedure (MAP).

Experience working with the Inland Revenue Department of Sri Lanka has been rewarding on both sides so far. The sharing of practices and experiences, reinforced by a learning-by-doing



Ilham Qafssaoui, TIWB expert, Head of the APA Department, General Directorate of Taxes of Morocco

approach, stimulates dialogue, encourages personal reflection and accelerates the development of the skills of all parties involved.



With more jurisdictions seeking technical assistance and expanding into frontier areas, there is growing demand for partner administrations to support TIWB programmes. The initiative welcomes new tax administrations to participate as partner administrations and encourages additional engagement from current partner administrations.⁴

Figure 2.5. TIWB partner administrations



⁴ To support and expand TIWB programmes globally as a partner administration: www.tiwb.org/get-involved/partner-administration/.

Nigeria



Norway



Poland



Slovak Republic



South Africa



Spain



Sweden



Türkiye



United Kingdom



United States



Experts

TIWB experts play a crucial role in helping the initiative achieve its mandate to deliver effective and sustainable capacity building support to developing countries.⁵ TIWB experts must have experience working in a tax administration or anti-tax crime authorities and be well-versed in the specific thematic areas of need. Industry experts, who do not necessarily have tax administration experience, may be engaged to complement the work of TIWB tax experts by providing specialised industry knowledge. To support casework, experts may deliver focused training on specific issues to reinforce officials' understanding and they may provide recommendations to improve both the legal and administrative frameworks of the host administration. This collaborative process ensures that host administration officials develop new skills and techniques that they can apply long after the TIWB programme ends.

Experts are not a substitute for host administration officials, but instead work alongside them, providing guidance and knowledge transfer through work on actual audit cases. To maintain taxpayer confidentiality, an expert must sign confidentiality and non-conflict of interest agreements with the administration they support.

⁵ Tax experts who would be interested in supporting TIWB programmes can find more information on: <https://www.tiwb.org/get-involved/experts/>.

When an assistance request from a developing country is received, the Secretariat solicits expertise from two main sources – its network of partner administrations or the UNDP-managed TIWB Roster of Experts. The host administration then selects the most suitable expert(s) to collaborate with its officials and implement the TIWB programme.

For a TIWB programme in collaboration with a partner administration, the partner administration will nominate a qualified serving official(s) to be deployed as expert(s) to implement that specific programme. Over the past decade, nearly 150 experts from 27 partner administrations have supported various TIWB programmes.

The UNDP-managed TIWB Roster of Experts is composed of tax or industry experts with relevant experience in the various thematic areas of technical assistance supported by TIWB. More details about these experts can be found in the [Preparing for the next decade of TIWB](#) section.



When the DGFIP called on me to intervene in the framework of the TIWB programme in Ukraine, I accepted what seemed to me to be a double opportunity.

First of all, the opportunity to be able to provide tailor-made assistance to my Ukrainian counterparts, by addressing both theoretical and practical aspects of transfer pricing, and by studying real cases together.

But also the opportunity to live an enriching human experience on all levels, which is carried out jointly with the Swedish Tax Agency.

Juliane Fiedler, TIWB expert,
General Inspector of Public Finance,
National Department of Tax
Investigations, Public Finances
Directorate General of France

An initial one-week mission was held in Stockholm in November 2024, in order to be able to really get to know each other, and to refine together the objectives of the programme to then facilitate the exchanges that are now continuing remotely given the context. This programme also reveals a personal challenge because the exchanges are held entirely in English (presence of two interpreters who simultaneously interpret from Ukrainian into English).





In my view, the TIWB collaboration – given that a good rapport is created – allows a developing tax administration to reflect and test on their own thinking and maturing taxation practices with an experienced expert in a secure setting and in a comprehensive manner.

The expert can bring in perhaps a wider perspective on the issues at hand and spar the host administration on technical, tactical and/or policy issues, as needed. A developing tax administration can exhibit somewhat overly cautious or ambitious approaches in the cases at hand and utilising an experienced expert can prove to be healthy in avoiding the creation of practices that would potentially complicate



Sami Koskinen, TIWB Roster expert

exercising desired policies in their future endeavours. For the expert the collaboration offers a possibility to develop, in overall and regarding international cooperation, but also by virtue of being challenged by younger experts who are eager to learn and excel in their work.



Regional and international organisations

While the TIWB initiative is integrated into the wider work of the OECD and UNDP, there are also strong links between TIWB programmes and those of other regional and international organisations. With a range of actors providing support to tax and development programmes, it is important that TIWB collaborates closely with these organisations.

For example, the strategic partnership between TIWB and ATAF has been essential to delivering TIWB programmes in Africa. TIWB and ATAF have jointly supported 90 current and completed programmes in 39 African jurisdictions to date. Box 2.18 illustrates ATAF and TIWB's collaboration in providing technical assistance under the TIWB programme in Mauritius.

Box 2.18. ATAF and TIWB partner to assist Mauritius in domestic resource mobilisation

The Mauritius Revenue Authority (MRA) initially asked TIWB to help build the skills and knowledge of its tax auditors in conducting audits of big players in the Mauritian hospitality sector.

In January 2022, ATAF, in strategic partnership with TIWB, began assisting MRA in designing an effective risk-based mechanism for case selection, while helping MRA auditors build and improve tax audit capacity on transfer pricing issues across all key business sectors in Mauritius.

A series of week-long training workshops were delivered jointly by ATAF and TIWB on the technical aspects of applying the OECD Transfer Pricing Guidelines in Mauritius. This helped MRA auditors gain a better understanding of the business models and value chains used by MNEs with commercial activities in the country. The auditors were able to identify, evaluate, and address international tax and transfer pricing-related risks. Several audit cases have significantly progressed with the support of the ATAF experts.

The support provided jointly by ATAF and TIWB has led to significant improvements in developing the transfer pricing skills and expertise of MRA tax auditors, which is expected to enhance the MRA's tax administration and enforcement capabilities in ensuring that MNEs operating in the country pay their appropriate share of tax and contribute to an increase in revenue collection.

As part of a broader technical assistance delivered by ATAF, the current domestic transfer pricing legislation and draft transfer pricing rules were also discussed. Tangible results include the development of draft transfer pricing regulations, which are expected to be finalised soon.

“ The assistance from ATAF and TIWB has come at a critical juncture for the MRA in achieving its strategic objectives in relation to transfer pricing. As Mauritius prepared to implement domestic transfer pricing rules, there was a pressing need to reinforce our audit capacity.

This collaboration has been instrumental in building technical expertise and capacity in transfer pricing audits and equipping our auditors with the necessary skills to address complex cases involving multinational enterprises. We are confident that the capacity building programme will significantly enhance the quality of our audits and improve dispute resolution mechanisms, fostering greater certainty and efficiency in the tax system. These efforts also ensure that multinational enterprises



F. Oozeerally, Director, Large Taxpayer Department, Mauritius Revenue Authority

operating in Mauritius pay their fair share of taxes, thereby strengthening revenue collection. The partnership highlights the importance of strategic capacity-building initiatives, not only in addressing current challenges but also in strengthening our long-term tax administration framework.



The TIWB initiative has also developed a strong working partnership over the past five years with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF). IGF experts contribute to numerous TIWB programmes as industry experts, working alongside TIWB's tax audit experts, in jurisdictions such as Ecuador, Jamaica, Mongolia and Zambia.





At the Intergovernmental Forum on Mining, Minerals, Metals, and Sustainable Development (IGF), we are proud to have partnered with TIWB for the past five years.

Our collaboration combines TIWB's practical expertise in tax audits with IGF's deep understanding of the mining sector's governance, policy framework, legal and economic issues, enabling us to bridge the gap between policy and practice. Through this partnership, TIWB's audit work often uncovers vulnerabilities or regulatory gaps, which in turn inform our efforts to enhance legislation.

A great example of this synergy was our work in Mongolia, where our combined efforts led to the completion of the country's first transfer pricing audit, resulting in a USD 228 million tax assessment. This collaboration not only



Thomas Lassourd, Lead, Tax and Extractive Industries, IGF/International Institute for Sustainable Development

strengthened Mongolia's tax capacity but also contributed to broader improvements in mining governance.

We look forward to continuing this successful partnership for many more years to come.



Communications

Engagement with key stakeholders and the wider public remains a priority for the TIWB Secretariat. Ongoing outreach has consistently highlighted the value of donor and partner administration support, reinforcing the initiative's impact. The TIWB website (<http://www.tiwb.org>) serves as the primary hub for news and updates, offering information on TIWB programmes, participation, events and publications in English, French, and Spanish. It also provides access to essential resources, including the comprehensive Starter Kit, designed to guide host administrations, partner administrations, experts and donors.

Through the website, potential host administrations can explore how to request technical assistance via the [TIWB Portal](#), while partner administrations can learn about the benefits and processes for deploying experts. Experts themselves can express interest in sharing their expertise via TIWB programmes. To further promote international co-operation and showcase the results achieved through TIWB programmes, the Secretariat has produced video testimonials featuring a variety of stakeholders. These testimonials, available in English, French, and Spanish, are accessible on [TIWB's YouTube channel](#). Additionally, the website's press room offers articles and press releases related to TIWB's work.

In late 2024, the Secretariat began revising the TIWB website to include details on the expanded technical offering and enhance transparency. The fresh, modern website is expected to reflect the initiative's growth and provides a more user-friendly experience. Aligned with the OECD's recent transition to its updated corporate website and the adoption of new systems, TIWB

has embraced this opportunity to revamp its digital presence. Leveraging OECD's structure, templates, and components, the new platform streamlines access to resources. Expected to be launched in early 2025, this redesign ensures a seamless and efficient experience for users while showcasing TIWB's ongoing expansion and achievements.

Looking ahead, the Secretariat is committed to expanding its communication efforts. As part of its 2024 communications strategy, TIWB enhanced its online presence by introducing new social media channels, including [LinkedIn](#) and [Facebook](#), in addition to [X](#) (previously Twitter) to reach a broader audience. At the end of 2024, more than 10 200 people were following TIWB on its social media platforms. These efforts align with TIWB's mission to spotlight its "learning-by-doing" approach, capacity building successes, demand-driven missions, and continued collaboration with stakeholders.

In addition to the website and social media channels, volumes 16 and 17 of the [TIWB newsletter](#) were published in July and December 2024 respectively, highlighting the initiative's achievements throughout 2024. The newsletter is published in English, French and Spanish and is distributed to more than 2 000 subscribers.

Events organised by the Secretariat in 2024

On 29–30 April 2024, over 150 delegates from 35 jurisdictions, international organisations, and donor agencies convened in Paris, France for the 2024 TIWB Stakeholders Workshop, co-hosted by the OECD and UNDP. The workshop began with the launch of the [Tax Inspectors Without Borders – Annual Report 2024](#), presented by OECD Secretary-General Mathias Cormann and UNDP Administrator Achim Steiner. During the workshop, discussions centered on TIWB's pivotal role in supporting tax reforms, enhancing technical skills, and mobilising domestic resources. Key outcomes of the workshop included increased demand for technical assistance in frontier areas such as the implementation of the GMT, emphasis on South-South co-operation, and strategies to address challenges like staff retention through expertise pools and professional development (Tax Inspectors Without Borders, 2024_[13]).



TIWB Stakeholders Workshop, 29–30 April 2024

Shortly afterwards, on 30 April and 2 May 2024, the TIWB Secretariat hosted a retreat at the OECD to enhance collaboration between OECD and UNDP staff working on the initiative. Colleagues explored strategies to broaden TIWB's reach while preserving its core mandate. Staff discussed strengthening engagement with UNDP Country Offices, navigating the current international tax landscape and TIWB's strategic partnership with ATAF. Reaffirming the initiative's vision as it marks its tenth anniversary in 2025, was also emphasised for its value to both donors and stakeholders.



OECD/UNDP TIWB Retreat, 30 April – 02 May 2024

On 13 June 2024, current, former and prospective TIWB experts, from over 56 jurisdictions, participated virtually in TIWB's annual Experts Roundtable. The event showcased lessons learnt from programme deployment and small discussion groups reflected on specific areas of TIWB assistance.

Later in 2024, on 23–25 October, TIWB hosted “Extractives and Telecommunications sectors: The experience of developing countries and best practices to address BEPS risks based on audit cases and case law”, a virtual workshop organised in collaboration with ATAF and IGF. Over the three days, TIWB experts, tax auditors and other industry experts shared their experiences in identifying and assessing international tax and transfer pricing risks in the extractives and telecommunications sectors in developing countries. They also discussed the unique challenges and considerations due to the specificities of the two sectors, including tax auditing challenges, strategies, and techniques – including interactions with taxpayers. English, French and Spanish simultaneous interpretation facilitated attendance by over 250 attendees from 65 jurisdictions.

The year concluded with the first TIWB Criminal Tax Investigations Showcase hosted virtually on 11 December 2024. This event brought together tax crime experts, government officials, and international partners to spotlight the transformative impact of TIWB-CI programmes. Real-world case studies from Africa, Asia, and Latin America were analysed, showcasing the programme's contribution to strengthening tax enforcement globally. The day fostered networking, peer learning, and dialogue on enhancing international co-operation in combating tax crime.

TIWB participation in other events

In addition to the above, the TIWB initiative was showcased at the following 2024 events:

- 24–25 January – Joint IGF-OECD-WATAF Workshop on Practical Risk Assessment Based on Taxpayer Transfer Pricing Documentation (virtual)
- 6–8 February – UNDP Global Dialogue on Public Finance and Tax for Gender Equality (Istanbul, Türkiye)
- 20 February – Lunch Dialogue Meeting. OECD and UN Tax cooperation co-hosted by the Permanent Missions of Mexico and Norway to the United Nations (New York, United States)
- 28 February – Innovative Tax Administration: Exploring digitalization for effective tax administration and quality taxpayer services organised by West African Union of Tax Institutes (WAUTI) (virtual)
- 13 March – OECD Tax and Development Days (OECD, 2024^[14]), which included a virtual session dedicated to TIWB, titled “Tax Inspectors Without Borders: An effective tool for mobilising domestic resources in support of the SDGs” (virtual)

TIWB session at the OECD Tax & Development Days, 13 March 2024



- 27 March – Best Practices in Technology Assessment and Acquisition Strategies for Tax Authorities organised by ATAF (virtual)
- 16–17 May – Forum on Tax Administration - Capacity Building Network Meeting (Paris, France)
- 21–23 May – Digital Transformation of Tax Administration at Asian Development Bank (Yangzhou, China)
- 28–29 May – 27th Meeting of the Task Force on Tax Crimes and Other Crimes (Paris, France)
- 28–30 May – 16th Meeting of the Inclusive Framework on BEPS (Paris, France)
- 29–30 May – IBFD Africa Tax Symposium (Nairobi, Kenya)
- 18 June – Spotlight session at the 2024 Addis Tax Initiative (ATI) General Assembly (virtual)
- 3 July – Achieving SDG 16: Enhancing Financial Integrity and Taxpayer Trust Through Improved Transparency in Tax Policy (virtual)
- 30 August – Reinforcing Thailand’s Anti-Corruption Framework: Launch of the Report and Recommendations” in the OECD Thailand Country Programme (hybrid event)
- 18 September – 29th Steering Group Meeting of the OECD Anti-Corruption Network for Eastern Europe and Central Asia (Paris, France)
- 30 October – UNDP’s Public Finance for the SDGs Community Roundtable: Boosting Developing Countries’ Domestic Revenue Mobilization in RBEC Countries: A Decade of TIWB’s Capacity-Building Efforts (virtual)
- 16 October – Standing Committee on Sustainable Development at the 149th Inter-Parliamentary Union Assembly (Geneva, Switzerland)
- 12–14 November – 2024 Deloitte Africa Tax Conference (Dubai, United Arab Emirates)
- 18–20 November – IGF Annual General Meeting (Geneva, Switzerland)
- 2–5 December – ATAF Annual Meeting (Kigali, Rwanda)
- 4–5 December – Zakat, Tax and Customs Conference 2024 (Riyadh, Saudi Arabia)

Preparing for the next decade of TIWB

The success of TIWB programmes has led to an increase in requests for technical assistance and specialised tax auditors with expertise in specific sectors, as well as an expansion into new frontier areas of taxation. This growth has placed greater demands on the initiative's ability to deliver. The international tax landscape also continues to evolve as countries are facing new challenges, such as the emergence of digital assets. To ensure continued effective support for developing country tax administrations and considering the lessons learned and feedback from stakeholders, it is essential to adapt the initiative to suit present and future circumstances (refer to Boxes 2.19 and 2.20 for more details).

Box 2.19. Lessons learnt

Reflecting on a decade of the initiative and feedback from stakeholders, lessons learnt about the delivery of TIWB programmes include:

- TIWB's impact assessment has traditionally been focused on highlighting revenue generation, but **the positive results of the programmes extend beyond revenue, as TIWB supports countries in building sustainable tax capacity.**
- **Staff retention or rotation** – in some instances, officials trained under TIWB programmes leave the public service to work in the private sector, or there may be frequent changes in staff at the host administration. This affects the sustainability of TIWB programme benefits. In the future, host administrations will be encouraged to establish staff retention policies and develop a succession plan for continual knowledge sharing among officials in the host administration.
- **Monitoring and evaluation of TIWB programmes tools** have been implemented, however, additional tools to test the extent to which capacity had been built through TIWB assistance and to measure other impacts beyond revenue are required.
- Given TIWB's current resources, it cannot meet the growing number of requests for support and requests for specialised experts. In order to scale up operations, TIWB will look to new partners to provide broader support.

Box 2.20. Independent reviews: Key findings

SEO Amsterdam Economics

In June 2024, the OECD commissioned SEO Amsterdam Economics to conduct an independent evaluation of the OECD Tax and Development programme, including the TIWB initiative, to assess its relevance, effectiveness, and sustainability. Respondents largely agreed that the OECD Tax and Development programme's technical assistance, including that provided under the TIWB initiative, met the needs of developing countries. Respondents were especially positive about the audit assistance offered through TIWB programmes, noting that its work effectively enhances knowledge, improves job performance, and strengthens institutional processes.

While the TIWB initiative was generally recognised as effective and relevant, the sustainability of the assistance provided to host administrations was problematic due to high staff turnover within host administrations. Although addressing the staff retention challenge goes beyond the mandate of TIWB, it may be useful for the initiative to encourage discussion and reflection on this issue, and, where possible, collect data to enable more evidence-based dialogue with host administrations. In future TIWB programmes, host administrations will be encouraged to establish staff retention policies and develop a succession plan for continual knowledge sharing within the host administration.

To improve sustainability, one recommendation was to provide more long-term follow-up after a programme had ended to evaluate its impact. TIWB's monitoring and evaluation process have tools in place to monitor the outcomes of each individual TIWB programme two years after the completion of the programme.

Two additional issues identified in the evaluation related to TIWB were the need to improve co-ordination between the OECD and UNDP and the under-resourcing of the TIWB Secretariat. TIWB is taking steps to address these issues, as described below.

German Institute of Development and Sustainability

A study published in May 2023 evaluated the long-term effectiveness of TIWB programmes on domestic revenue mobilisation in developing countries (Laudage Teles, 2023^[15]). The study analysed TIWB programmes that ran from 2012 to 2020 in 29 jurisdictions.

According to the study, three years after a TIWB programme began, there were no noticeable effects on domestic revenue mobilisation. However, this may be because it typically takes about 35 months to close an audit case. Therefore, an audit that starts in the first year of the TIWB programme might only lead to revenue gains three years later.

The study found significant increases in corporate income tax revenue of 19-21% in host administrations five to six years after a TIWB programme had commenced. It concluded that TIWB programmes enhance the capacities of host administration auditors, resulting in better audits, which in turn generate higher tax revenues through increased enforcement and increased voluntary compliance by taxpayers. Additionally, the study revealed that higher tax revenues were generated from TIWB programmes where seven or fewer audits were conducted or revised during a TIWB programme.

Expanding the TIWB Secretariat

TIWB operates under a Secretariat with offices located at the OECD in Paris, France, and at the UNDP Sustainable Finance Hub in New York, United States. This combination leverages the individual strengths of both organisations, drawing upon the technical expertise in international tax and the wide network of regional and country offices that provide deep connections to governments, to help developing countries (see Figure 2.6). This broad institutional expertise and network is a hugely valuable resource for the initiative.

Figure 2.6. OECD/UNDP collaboration on TIWB



Source: TIWB Secretariat

To address the growing demand for support from developing countries, as well as the issues identified in the independent evaluation, the TIWB Secretariat underwent staff changes in 2024, welcoming a new interim Team Leader, an additional Project Manager and a Junior Advisor. Additionally, an MoU outlining the division of labour between the OECD and UNDP, as summarised in Table 2.8, was signed in June 2025.

Table 2.8. Division of labour between OECD and UNDP

OECD	OECD and UNDP joint operations	UNDP
Technical support and setup Assist host administrations with technical taxation issues and setup of TIWB programmes	Manage demand Promote TIWB programmes at local, regional, and international levels	Expert deployment Support TIWB programmes by facilitating deployment of experts from Global South partner administrations
Expert deployment Identify and deploy experts for TIWB programmes	Programme implementation Facilitate the rollout of TIWB programmes	Roster management Handle selection, evaluation, and financing of TIWB Roster experts
Website maintenance Manage the TIWB portal (portal.tiwb.org) and website (www.tiwb.org), owned and registered by the OECD	Evaluation Assess programme results and implementation	Advocacy through UNDP Utilise UNDP country offices to advocate for TIWB programmes locally
Trademark ownership Register and own trademarks for Tax Inspectors Without Borders globally	Board and donor reporting Provide updates to the TIWB Governing Board and donors	Integration with broader initiatives Integrate TIWB programmes into tax reforms for SDGs and Integrated National Financing Frameworks
Donor reporting Report to donors on TIWB funding under the “BEPS and Developing Countries” project		Donor reporting Report to donors on TIWB funding under the Tax for SDGs project and Tax and Development work

TIWB work plan and funding

The OECD and UNDP have established a shared work plan for TIWB over the next four years (2025–28), including the identification of joint objectives, impacts and outcomes for the initiative to which the activities of both organisations will contribute. The four-year work plan will be underpinned by annual work plans, identifying yearly actions for each organisation to deliver. More details are provided in Chapter 3.

Regarding funding, the OECD and UNDP maintain separate financing arrangements for their respective TIWB activities. In the OECD’s case, this is linked to the “BEPS and Developing Countries” project, and for the UNDP, it remains part of the Tax for SDGs initiative. Moving funds between the two organisations is difficult, and institutional operating procedures make a single funding mechanism administratively impossible. Therefore, separate funding arrangements will continue to be maintained. However, to provide greater transparency and accountability to donors, as part of TIWB’s annual reporting, the budgets for the TIWB functions of both organisations will be presented jointly alongside shared work plans and targets, providing a clear picture of the initiative’s financing.

New TIWB Governing Board

A multi-stakeholder Governing Board, co-chaired by the OECD Secretary-General and UNDP Administrator has guided the TIWB initiative for a decade. Currently, the board members comprise five individuals with expertise, experience and interest in taxation, international development, and public finance, as well as having strong links with the stakeholder groups with which they are associated (see [Annex C](#)).

A new Board, with an updated set of responsibilities, will be formed in late 2025 and comprise up to ten members (an increase of two members from previous Boards) representing governments, civil society, and academia. The new composition of the Board aims to ensure gender and regional balance. Board members stand in a personal capacity and serve for five years, with the possibility of renewal.

The new Governing Board will be responsible for:

- Providing strategic oversight and endorsement of the TIWB Annual Report.
- Advising on the TIWB annual work plan, which sets out the Secretariat activities for the period, including by conferring with relevant stakeholders and key sectors.
- Building political support for TIWB with countries, donors, academia, civil society and international and regional organisations.
- Identifying areas and opportunities for TIWB expansion and enhancement, including for greater South-South collaboration.
- Assisting the TIWB Secretariat in fundraising and promotion activities.

One Governing Board meeting is held annually, but additional meetings may be convened if required. All matters are approved by consensus.



As a member of the TIWB Governing Board, I am proud to see the positive results achieved over the years. The initiative has been successful in delivering technical assistance and has served as an effective channel to support tax capacity building.

This is evident through countries' progress in domestic resource mobilisation, leading to greater success in achieving the United Nations (UN) Sustainable Development Goals 16 and 17.

The global tax environment is increasingly complex and challenging. As globalisation increases the risk of tax evasion, investment hubs, and tax avoidance, digitisation of the economy exacerbates these challenges and emphasises the importance of the support provided through TIWB.

Capacity building continues to be a top priority for the Forum of Tax Administration (FTA). As taxation is a foundational lever for the socio-economic well-being of citizens, FTA members acknowledge their role in strengthening tax administration capacity around the world.



Bob Hamilton, Commissioner, Canada Revenue Agency and Chair, Forum on Tax Administration

The Canada Revenue Agency is pleased to support the TIWB initiative, including its ongoing contribution to programmes that support transfer pricing audits in the forestry and extractive sectors.

In celebrating ten years of shared excellence, we recognise the importance of close collaboration between the OECD and the UN.

A special thank you to everyone dedicated to this important work, and we look forward to many more years of success.



UNDP-managed TIWB Roster of Experts

UNDP manages a dedicated roster of tax and industry experts exclusively dedicated to implementing TIWB programmes. Specifically, TIWB Roster experts are engaged to support programmes when either a partner administration is unable to provide assistance or when the request from a host administration requires niche assistance. The first call for TIWB Roster experts was in October 2016 to develop the pool of expertise available for such work. Since then, demand for audit support, as well as for technical assistance in other international tax areas, has increased. With three subsequent calls for experts since 2016, the Roster has grown to now include experts for all of TIWB technical offerings. The recruitment process for TIWB Roster experts followed UNDP's structured procedures, with expert vetting conducted by the TIWB Secretariat, comprising both UNDP and OECD staff. As of October 2024, the TIWB Roster included 189 qualified experts across 9 thematic areas, representing more than 50 jurisdictions. Notably, 24% of the Roster is female and 51% of experts are from the Global South, underscoring TIWB's commitment to diversity and inclusivity. In 2025, the Secretariat will work on improving the number of female experts as part of the mentoring mentioned in Table 2.7.

To further enhance operational efficiency, since 2024, a new contractual modality has been piloted by UNDP. Core roster experts have been transitioned to new contracts that allow for faster TIWB deployment in multiple countries. This adjustment helps to reduce lag time between a host country's assistance request and TIWB programme commencement, enabling quicker responses to meet the ever-growing demand.

TIWB Data Flow

As part of the initiative's scaling up since the partnership between OECD and UNDP commenced in 2015, the Secretariat has standardised its processes and procedures to facilitate collaboration between the two organisations. In 2019, following a stocktake of the initiative requested by the OECD Centre for Tax Policy and Administration, recommendations were made to improve operations as TIWB prepared to scale up its operations (OECD, 2020_[16]). One of those recommendations – to deliver TIWB programmes effectively and improve monitoring and evaluation processes – was to introduce electronic programme management tools in 2021.

To this end, the TIWB Secretariat scoped and defined its needs for an electronic programme management tool internally and with the help of the OECD's IT department. The United Nations International Computing Centre (UNICC) was selected following a call for tender to help implement a solution which would automatise processes, facilitate requests for assistance, improve knowledge sharing and collaboration between the OECD and UNDP, and centralise information for better programme management and reporting. It is part of TIWB's efforts to bring the OECD and UNDP closer together to gain efficiency. UNICC has over 50 years of experience as the largest strategic partner for digital solutions and cybersecurity within the UN system. They design and deploy transformational digital tools and programmes to support over 90 partners in fulfilling their mandates, including UNDP.

The TIWB programme management solution (TIWB Data Flow) has been developed following an agile approach. This has allowed for the development requirements to be refined and revised throughout the project duration of three development phases. Significant investment has been made, and the flexible, iterative process has been key to project success, as the initiative has expanded since the initial scoping and new requirements were added while other requirements were de-prioritised.

Phase 3 of the development took place throughout 2024, and the TIWB Secretariat now benefits from a wide spectrum of TIWB Data Flow functionalities. Host administrations can request any of TIWB's eight types of technical assistance directly via the TIWB Portal (<https://portal.tiwb.org/en-US/>) in English, French or Spanish. Portal access is also available to host administration auditors wishing to complete self-assessments online, as well as experts who can submit mission reports, collaborate on programme work plans, and review baseline questionnaires. UNDP regional tax specialists for TIWB have special access to programme details, documents and background materials specific to the TIWB Secretariat.

The Secretariat can now collate programme and participant data, centralise and produce translations of key documents, manage dedicated distribution lists and contact details, visualise Power BI reporting dashboards, and track programme progress at the country, region and global levels. Internally, an important effort has been made to migrate all data to TIWB Data Flow to ensure that onboarding of any future colleagues or collaboration amongst OECD and UNDP colleagues is as seamless as possible. Furthermore, data from TIWB Data Flow will be used to

automatically populate certain information on TIWB's website, increasing transparency of the initiative for all stakeholders.

Additional development will be required in 2025 to make additional refinements to the solution for all users and implement more robust monitoring and evaluation functionalities for the Secretariat.

New monitoring and evaluation mechanism


Another recommendation from the 2019 stocktake was the need for a strong monitoring and evaluation system to test the extent to which capacity had been built through TIWB assistance and to measure other impacts beyond revenue. Since then, TIWB has been implementing various tools to enhance the monitoring and evaluation process.

The *Tax Inspectors Without Borders – Annual Report 2021* introduced an elaborated TIWB Programmes Theory of Change, which clearly articulates the objective of each programme and identifies the inputs that contribute to its success (OECD/UNDP, 2021^[17]). To reflect the Theory of Change and ensure that the initiative meets its objectives, a TIWB Programme Scorecard was created to harmonise the indicators used to assess the success of the assistance provided to host administrations. The scorecard not only aggregates results related to revenue generation but also includes broader outcomes such as skills and competencies; improved tools, procedures and processes; organisational changes; and taxpayer behaviour. These outcomes are reported through expert mission reports, auditor self-assessments, the revenue reporting campaign and programme evaluations completed by both host administrations and TIWB experts.

In 2024, to improve data collection and reduce the reporting burden on host administrations and experts, the TIWB Secretariat revised much of the reporting documentation and automated various reporting requirements (as described in Update on TIWB Data Flow).

Looking ahead to 2025, efforts will continue to expand the monitoring and evaluation process to encompass the initiative's expansion into frontier areas and track the outcomes of these TIWB programmes, as well as the overall progress of the TIWB initiative.





The Tax Inspectors Without Borders initiative has helped developing countries achieve remarkable results over the past decade.

Looking forward

Its programmes have assisted tax officials in enhancing their audit skills, leading to improved overall performance of tax administrations, generated additional revenue that has increased domestic resource mobilisation (DRM), and fostered international tax co-operation. The demand for capacity building assistance is expected to grow over the next decade and developing countries' tax administrations are facing unprecedented challenges. To address these challenges, Tax Inspectors Without Borders (TIWB) is scaling up its operations through enhanced co-ordination, strategic matching of expertise, and deeper engagement with regional organisations to better tailor its programmes to each jurisdiction's specific context and needs. However, without sufficient financing, the initiative will not be in a position to achieve its future objectives.

As described in Chapter 2, steps are being undertaken to prepare TIWB for the next decade. This 10-year plan is subject to sufficient financing for the initiative's operations. The governance and operational framework of the initiative are being updated. The processes for monitoring and evaluating TIWB programme impact have evolved over the past decade and will continue to be refreshed to ensure that the initiative can meet demand and deliver high-quality, innovative capacity-building assistance. The Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP) have also established a shared work plan for the period 2025-28, to which the activities of both organisations will contribute. This four-year work plan is underpinned by ambitious annual programme commencement targets (set out in Table 3.1). These targets are dependent on partner administration's capacity to support programme implementation, as well as there being sufficient resources in place for experts to be deployed.

Table 3.1. Annual programme commencement targets

Programme type	2025	2026	2027	2028	Total
TIWB-Audit	15	16	17	18	66
TIWB-VAT	1	2	3	4	10
TIWB-CI	6	7	8	9	30
TIWB-AEOI	2	2	2	2	8
TIWB-CbCR	1	1	2	3	7
TIWB-GMT	1	2	3	4	10
TIWB-DTA	4	5	5	5	19
Total	30	35	40	45	150

To achieve the programme targets for 2025 and 2026, as well as to ensure the initiative can meet the growing demand for technical assistance from developing countries, a work plan for 2025 and 2026 has been devised by the Secretariat. Provided there being adequate resources, in 2025 and 2026, the TIWB initiative aims to:

- Envisage commencing 30 new programmes in 2025 and 35 new programmes in 2026, including 15 international tax audit programmes (TIWB-Audit) and 6 criminal tax investigation programmes (TIWB-CI) in 2025, and 16 TIWB-Audit and 7 TIWB-CI programmes in the following year.
- Assess the two automatic exchange of financial account information pilot programmes (TIWB-AEOI) and start two new TIWB-AEOI programmes in 2025 and 2026.
- Take stock of the five digitalisation of tax administration pilot programmes (TIWB-DTA) and launch four new TIWB-DTA programmes over the 2025-2026 period.
- Review the current country-by-country reporting pilot programme (TIWB-CbCR) and start one new programme in 2025 and another in 2026.
- Initiate one global minimum tax (TIWB-GMT) and one value added tax on digital trade (TIWB-VAT) pilot programmes in 2025, as well as two TIWB-GMT and two TIWB-VAT pilot programmes in 2026.
- Expand the offering of South-South partners and programmes in response to demand from developing countries.
- Develop relationships with at least two new partner administrations willing to deploy tax experts for TIWB programmes.
- Launch new mentoring programmes, to expand the participation of female experts from developing countries.

The success of the TIWB initiative relies heavily on its partnerships with stakeholders. These collaborations are vital for delivering TIWB programmes, enabling the initiative to draw on an unparalleled global network of expertise. TIWB programmes would not be possible without the commitment and dedication of the stakeholders, including those who have provided funding to make these programmes free of charge to host administrations.

As noted in this report, requests for TIWB support are on the rise, shifting from requests for general international transfer pricing audits programmes to those focused on industry-specific audits and other areas of international tax. There are fewer experts available in these specialised areas, and they are more costly to deploy. Given TIWB's current resource constraints, broader support from its stakeholders will be necessary in the future to deliver this ambitious work plan. Moving forward, the initiative will look to formalise more synergistic partnerships with existing stakeholders and explore opportunities to partner with new stakeholders. The initiative will also seek to foster more triangular co-operation in its programmes.





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Annex A. Tax Inspectors Without Borders programmes

This Annex highlights TIWB programmes status as of 31 December 2024, including current programmes in international tax audit assistance, advance pricing arrangement (APA), mutual agreement procedure (MAP), criminal tax investigation (CI), and pilot programmes (i.e. effective use of automatic exchange of financial account information (AEOI) data, implementation and effective use of country-by-country reporting (CbCR) data and digitalisation of tax administration (DTA)), in addition to completed programmes.

Table A A.1. Current TIWB international tax audit programmes

	Jurisdiction	Host administration	Programme number	Expert	Commenced in
1	Azerbaijan	State Tax Service	F2022-0019	Serving tax official	2023
2	Bhutan	Department of Revenue and Customs	F2023-0011	Serving tax official	2023
3	Cambodia	General Department of Taxation	F2019-0024	Serving tax official	2020
4	Cameroon	General Directorate of Taxes of Cameroon	F2020-0011	Serving tax official	2024
5	Cameroon	General Directorate of Taxes of Cameroon	F2024-0009	Serving tax official	2024
6	Comoros	General Directorate of Taxes of Comoros	F2023-0025	Serving tax official	2024
7	Democratic Republic of the Congo	General Directorate of Taxes of Democratic Republic of Congo	F2024-0011	Serving tax official	2024
8	Ecuador	Internal Revenue Service of Ecuador	F2024-0005	Roster expert	2024
9	Egypt	Egyptian Tax Authority	F2023-0002	Serving tax official	2023
10	El Salvador	General Directorate of Internal Taxes	F2023-0014	Roster expert	2024
11	Georgia	Georgia Revenue Service	F2020-0005	Roster expert	2021
12	Ghana	Ghana Revenue Authority	F2024-0010	Serving tax official	2024
13	Guinea	General Directorate of Taxes of Guinea	F2019-0018	Serving tax official	2021

	Jurisdiction	Host administration	Programme number	Expert	Commenced in
14	Kazakhstan	State Revenue Committee	F2020-0009	Roster expert	2020
15	Lesotho	Revenue Services Lesotho	F2024-0001	Roster expert	2024
16	Liberia	Liberia Revenue Authority	F2022-0020	Former tax official	2023
17	Mauritania	General Directorate of Taxes of Mauritania	F2023-0023	Former tax official	2023
18	Mauritius	Mauritius Revenue Authority	F2019-0023	Former tax official	2022
19	Mongolia	General Department of Taxation	F2019-0001	Roster expert	2019
20	Mongolia	General Department of Taxation	F2021-0003	Roster expert	2021
21	Namibia	Inland Revenue Department	F2023-0026	Serving tax officials & Roster expert	2024
22	Niger	General Directorate of Taxes of Niger	F2023-0004	International partner expert	2024
23	Nigeria	Federal Inland Revenue Service Nigeria	F2023-0021	International partner expert	2024
24	North Macedonia	Public Revenue Office	F2023-0017	Roster expert	2023
25	Papua New Guinea	Papua New Guinea Internal Revenue Commission	F2018-0014	Serving tax official	2019
26	Papua New Guinea	Papua New Guinea Internal Revenue Commission	IE2018-02	Roster expert	2019
27	Paraguay	Undersecretary of State for Taxation of Paraguay	F2022-0014	Serving tax official	2024
28	Seychelles	Seychelles Revenue Commission	F2019-0020	Serving tax official	2021
29	Sri Lanka	Inland Revenue Department	F2023-0013	Serving tax official	2023
30	Thailand	The Revenue Department of Thailand	F2019-0012	Serving tax official	2021
31	Togo	Togo Revenue Office	F2024-0004	Serving tax official	2024
32	Uganda	Uganda Revenue Authority	F2019-0025	Former tax official	2019
33	Ukraine	State Tax Committee	F2023-0012	Serving tax official	2024
34	Zambia	Zambia Revenue Authority	F2019-0008	Former tax official	2019
35	Zambia	Zambia Revenue Authority	F2023-0006	Roster expert	2023
36	Zambia	Zambia Revenue Authority	F2023-0008	Former tax official	2023
37	Zambia	Zambia Revenue Authority	IE2018-04	Industry expert	2018
38	Zimbabwe	Zimbabwe Revenue Authority	F2021-0008	Former tax official	2021

Note: As of 31 December 2024

Source: TIWB Secretariat

Table A A.2. Current TIWB advance pricing arrangement and mutual agreement procedure programmes

	Jurisdiction	Host administration	Programme number	Expert	Commenced in
1	Armenia	State Revenue Committee	F2024-0002	Serving tax official	2024
2	Tanzania	Tanzania Revenue Authority	F2022-0016	Former tax official	2023
3	Tunisia	General Directorate of Taxes of Tunisia	F2022-0006	Former tax official	2022
4	Uganda	Uganda Revenue Authority	F2021-0010	Former tax official	2022

Note: As of 31 December 2024

Source: TIWB Secretariat

Table A A.3. Current TIWB criminal tax investigation programmes

	Jurisdiction	Host administration	Programme number	Expert	Commenced in
1	Colombia	National Tax and Customs Authority of Colombia	TC2019-0001	Roster expert	2019
2	El Salvador	General Directorate of Internal Taxes	TC2023-0007	Serving tax official & Roster expert	2024
3	Eswatini	Eswatini Revenue Authority	TC2020-0002	Serving tax official	2023
4	Honduras	Income Administration Service of Honduras	TC2019-0005	Roster expert	2021
5	Kenya	Kenya Revenue Authority	TC2019-0004	Serving tax official	2019
6	Liberia	Liberia Revenue Authority	TC2023-0004	Serving tax official & Roster expert	2024
7	Nigeria	Federal Inland Revenue Service	TC2023-0003	Roster expert	2024
8	Seychelles	Seychelles Revenue Commission	TC2024-0004	Former tax official	2024
9	Sri Lanka	Inland Revenue Department	TC2024-0008	Serving tax official	2024
10	Uganda	Uganda Revenue Authority	TC2023-0001	Roster expert	2019
11	Ukraine	Economic Security Bureau of Ukraine	TC2023-0008	Serving tax official & Roster expert	2020
12	Zimbabwe	Zimbabwe Revenue Authority	TC2023-0006	Serving tax official	2023

Note: As of 31 December 2024

Source: TIWB Secretariat

Table A A.4. Current TIWB pilot programmes

	Jurisdiction	Host administration	Programme number	Expert	Commenced in
TIWB-AEOI programmes					
1	Saint Lucia	Inland Revenue Department	AE2023-0001	Serving tax official	2023
TIWB-CbCR programmes					
1	Peru	National Superintendency of Customs and Tax Administration of Peru	CB2023-0001	Serving tax official	2023
TIWB-DTA programmes					
1	Djibouti	General Directorate of Taxes of Djibouti	DG2024-0003	Serving tax official	2024
2	Georgia	Georgia Revenue Service	DG2023-0002	Serving tax official	2023
3	Liberia	Liberia Revenue Authority	DG2024-0004	Serving tax official	2024

Note: As of 31 December 2024

Source: TIWB Secretariat

Table A A.5. Completed TIWB programmes

	Jurisdiction	Host administration	Programme number	Expert	Term
1	Albania	Albanian Tax Directorate	F2015-0001	Serving tax official	2015
2	Angola	Angolan General Tax Administration	F2021-0007	Serving tax official	2022-2024
3	Armenia	State Revenue Committee	F2018-0020	Serving tax official	2020-2021
4	Armenia	State Revenue Committee	TC2019-0002	Serving tax official	2019-2021
5	Armenia	State Revenue Committee	F2023-0010	Serving tax official	2023-2024
6	Benin	General Directorate of Taxes of Benin	F2017-0010	Serving tax official	2019-2021
7	Benin	General Directorate of Taxes of Benin	F2022-0007	Serving tax official	2023-2024
8	Bhutan	Department of Revenue and Customs	F2019-0022	Serving tax official	2021-2023
9	Botswana	Botswana Unified Revenue Service	L2015-0003	Former tax official	2015-2017
10	Botswana	Botswana Unified Revenue Service	F2016-0006	Serving tax official & Former tax official	2016-2018
11	Botswana	Botswana Unified Revenue Service	IE2017-01	Industry expert	2017
12	Botswana	Botswana Unified Revenue Service	F2017-0014	Former tax official	2017-2023
13	Cambodia	General Department of Taxation	L2016-0003	Former tax official	2016

	Jurisdiction	Host administration	Programme number	Expert	Term
14	Cameroon	General Directorate of Taxes of Cameroon	F2017-0002	Serving tax official	2017-2019
15	Cameroon	General Directorate of Taxes of Cameroon	F2018-0012	Serving tax official	2019-2020
16	Central African Republic	Directorate General for Taxes and Domains of Central African Republic	F2019-0009	Serving tax official	2020
17	Chad	General Directorate of Taxes of Chad	F2018-0010	Serving tax official	2019-2020
18	Colombia	National Tax and Customs Directorate of Colombia	L2012-0001	Former tax official	2012-2014
19	Colombia	National Tax and Customs Directorate of Colombia	F2018-0001	Serving tax official	2018-2021
20	Colombia	National Tax and Customs Directorate of Colombia	F2018-0002	Serving tax official	2018-2023
21	Colombia	National Tax and Customs Directorate of Colombia	F2020-0008	Serving tax official	2023-2024
22	Costa Rica	General Directorate of Taxation of Costa Rica	F2016-0005	Serving tax official	2016-2017
23	Costa Rica	General Directorate of Taxation of Costa Rica	F2018-0011	Serving tax official	2018-2019
24	Costa Rica	General Directorate of Taxation of Costa Rica	TC2020-0001	Serving tax official	2022-2024
25	Côte d'Ivoire	General Directorate of Taxes of Côte d'Ivoire	F2017-0005	Serving tax official	2018-2019
26	Dominican Republic	General Directorate of Internal Taxes of Dominican Republic	F2018-0017	Serving tax official	2020-2023
27	Ecuador	Internal Revenue Service of Ecuador	F2021-0005	Serving tax official	2022-2023
28	Ecuador	Internal Revenue Service of Ecuador	F2021-0002	Serving tax official	2023-2024
29	Egypt	Egyptian Tax Authority	F2016-0011	Roster expert	2017-2019
30	Egypt	Egyptian Tax Authority	F2019-0003	Roster expert	2019-2023
31	Egypt	Egyptian Tax Authority	F2019-0004	Serving tax official	2020-2022
32	El Salvador	General Directorate of Internal Taxes	F2020-0015	Serving tax official	2021-2023
33	Eswatini	Eswatini Revenue Authority	F2017-0004	Serving tax official	2018-2021
34	Eswatini	Eswatini Revenue Authority	F2018-0027	Former tax official	2020
35	Ethiopia	Ethiopian Revenues and Customs Authority	F2016-0016	Serving tax official	2015-2018
36	Ethiopia	Ethiopian Revenues and Customs Authority	IE2018-01	Industry expert	2018-2019
37	Gabon	General Directorate of Taxes of Gabon	F2018-0013	Roster expert	2019-2021
38	Georgia	Georgia Revenue Service	F2016-0008	Roster expert	2016-2017

	Jurisdiction	Host administration	Programme number	Expert	Term
39	Georgia	Georgia Revenue Service	F2017-0013	Roster expert	2018-2019
40	Georgia	Georgia Revenue Service	F2021-0004	Serving tax official	2022-2024
41	Ghana	Ghana Revenue Authority	F2014-0001	Serving tax official	2013-2018
42	Ghana	Ghana Revenue Authority	F2019-0005	Serving tax official	2019-2021
43	Ghana	Ghana Revenue Authority	F2019-0006	Serving tax official	2019-2023
44	Ghana	Ghana Revenue Authority	F2020-0013	Serving tax official	2020-2024
45	Honduras	Income Administration Service of Honduras	F2019-0007	Roster expert	2020-2021
46	Jamaica	Tax Administration Jamaica	F2016-0004	Roster expert	2016-2018
47	Jamaica	Tax Administration Jamaica	F2016-0013	Serving tax official	2017-2019
48	Jamaica	Tax Administration Jamaica	IE2019-02	Industry expert	2019
49	Kenya	Kenya Revenue Authority	L2012-0002	Former tax official	2012-2020
50	Kenya	Kenya Revenue Authority	IE2019-01	Industry expert	2019
51	Kenya	Kenya Revenue Authority	DG2023-0001	Serving tax official	2022-2023
52	Kenya	Kenya Revenue Authority	F2021-0009	Serving tax official	2021-2024
53	Kosovo	Tax administration of Kosovo	F2017-0008	Roster expert	2018-2020
54	Kosovo	Tax Administration of Kosovo	F2020-0010	Serving tax official	2022-2024
55	Lebanon	Directorate General of Finance	DG2023-0004	Serving tax official	2023
56	Lesotho	Lesotho Revenue Authority	F2015-0003	Serving tax official	2015-2019
57	Liberia	Liberia Revenue Authority	F2016-0002	Former tax official	2016-2018
58	Liberia	Liberia Revenue Authority	IE2016-01	Former tax official	2016-2018
59	Liberia	Liberia Revenue Authority	F2017-0009	Serving tax official	2017
60	Madagascar	Ministry of Economy and Finance	F2019-0016	Serving tax official	2019-2020
61	Malawi	Malawi Revenue Authority	L2016-0002	Former tax official	2016-2017
62	Malaysia	Inland Revenue Board	DG2022-0001	Serving tax official	2022-2023
63	Malaysia	Inland Revenue Board	AE2021-0001	Serving tax official	2021-2024
64	Maldives	Maldives Inland Revenue Authority	F2018-0004	Serving tax official	2018-2020
65	Maldives	Maldives Inland Revenue Authority	F2020-0002	Serving tax official	2021-2024
66	Maldives	Maldives Inland Revenue Authority	TC2021-0001	Serving tax official	2023-2024
67	Mali	General Directorate of Taxes of Mali	F2019-0011	Serving tax official	2020
68	Nigeria	Federal Inland Revenue Service	F2016-0003	Roster expert	2016-2018
69	Nigeria	Federal Inland Revenue Service	L2018-0001	Former tax official	2018
70	Nigeria	Federal Inland Revenue Service	F2017-0011	Roster expert	2018-2024
71	Nigeria	Federal Inland Revenue Service	F2020-0012	Former tax official	2019-2024

	Jurisdiction	Host administration	Programme number	Expert	Term
72	Pakistan	Federal Board of Revenue	F2018-0016	Serving tax official	2018-2019
73	Pakistan	Federal Board of Revenue	TC2018-0002	Serving tax official	2019-2024
74	Peru	National Superintendency of Tax Administration of Peru	L2017-0001	Former tax official	2016-2017
75	Republic of the Congo	General Directorate of Taxes and Domains of the Republic of the Congo	F2016-0012	Serving tax official	2017-2019
76	Rwanda	Rwanda Revenue Authority	F2016-0014	Serving tax official	2017-2019
77	Senegal	General Directorate of Taxes and Domains of Senegal	F2015-0002	Serving tax official	2014-2015
78	Senegal	General Directorate of Taxes and Domains of Senegal	F2016-0007	Serving tax official	2017-2018
79	Senegal	General Directorate of Taxes and Domains of Senegal	F2019-0010	Serving tax official	2022-2024
80	Sierra Leone	National Revenue Authority	DG2023-0003	Serving tax official	2022-2024
81	South Africa	South African Revenue Service	F2020-0007	Roster expert	2023-2024
83	Sri Lanka	Inland Revenue Department	L2016-0005	Former tax official	2016-2023
83	Togo	Togo Revenue Office	F2019-0014	Serving tax official	2022-2024
84	Tunisia	General Directorate of Taxes of Tunisia	TC2019-0006	Serving tax officials & Roster expert	2020-2024
85	Uganda	Uganda Revenue Authority	L2016-0001	Former tax official	2016-2018
86	Uganda	Uganda Revenue Authority	F2016-0010	Serving tax official & Roster expert	2017-2019
87	Uganda	Uganda Revenue Authority	TC2019-0003	Serving tax official	2019-2022
88	Ukraine	State Fiscal Service of Ukraine	F2017-0012	Roster expert	2019-2020
89	Uzbekistan	State Tax Committee of the Republic of Uzbekistan	F2023-0009	Serving tax official	2023-2024
90	Viet Nam	General Department of Taxation, Ministry of Finance	L2016-0006	Former tax official	2015-2017
91	Yemen	Tax Authority of Yemen	F2022-0007	Roster expert	2022-2024
92	Zambia	Zambia Revenue Authority	L2015-0001	Former tax official	2016-2018
93	Zambia	Zambia Revenue Authority	F2018-0009	Serving tax official	2018-2019
94	Zambia	Zambia Revenue Authority	F2020-0003	Serving tax official	2021-2022
95	Zimbabwe	Zimbabwe Revenue Authority	L2015-0002	Former tax official	2016-2018
96	Zimbabwe	Zimbabwe Revenue Authority	F2017-0001	Serving tax official	2019-2020

Note: As of 31 December 2024

Source: TIWB Secretariat

Table A A.6. Upcoming TIWB programmes

	Jurisdiction	Host administration	Programme number
1	Azerbaijan	State Tax Service	TC2023-0010
2	Georgia	Georgia Revenue Service	F2024-0012
3	Guinea	General Directorate of Taxes of Guinea	F2019-0019
4	Lesotho	Revenue Services Lesotho	TC2024-0002
5	Republic of Moldova	State Tax Service	F2024-0014
6	Montenegro	Montenegro Tax Administration	F2025-0004
7	Nigeria	Federal Inland Revenue Service	AE2023-0004
8	Papua New Guinea	Internal Revenue Commission	F2023-0019
9	Papua New Guinea	Internal Revenue Commission	TC20024-0009
10	Solomon Islands	Inland Revenue Division	F2024-0012
11	South Africa	South African Revenue Service	F2024-0015

Note: As of 31 December 2024

Source: TIWB Secretariat



B

Annex B. 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



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

The Netherlands



Ministry of Foreign Affairs

Norway



Norway

Spain



MINISTERIO
DE ASUNTOS EXTERIORES
Y DE COOPERACIÓN



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





Annex C. TIWB Governing Board

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



Mathias Cormann

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



Achim Steiner

*Administrator of the UNDP,
Co-Chair*



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*



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*





Glossary

Agile – agile working is about bringing people, processes, connectivity and technology, time and place together to find the most appropriate and effective way of working to carry out a particular task. Unlike traditional project management methodologies, which defines specific start and end dates for the strategic activities, agile methodology relies on iterative workflows that progress step-by-step as specific outcomes are achieved.

Base erosion and profit shifting (BEPS) – refers to tax planning strategies that shift profits from higher to lower tax jurisdictions (including through preferential regimes), exploiting loopholes and mismatches in tax rules. The OECD/G20 BEPS Project equips governments with rules and instruments to address tax avoidance, ensuring that profits are taxed where economic activities generating them take place and where value is created.

Carry forward losses – operational losses incurred by a taxpayer that, under a jurisdiction's tax laws, may be offset against future taxable profits. These losses are retained on the taxpayer's records and may be applied to reduce taxable income in future years.

Host administration – a host administration may be any department of government tasked with the collecting of tax revenues, undertaking tax crime investigations to resolve complex cases of tax evasion, exchanging information on financial accounts of non-residents on an automatic basis under the Common Reporting Standard (CRS), and/or drafting commercial contracts, settlements or arbitration.

Organisation for Economic Co-operation and Development (OECD) – an international organisation comprised of 38 member countries, that works to build better policies for better lives. Its mission is to promote policies that will improve the economic and social well-being of people around the world. Together with governments, policy makers and citizens, the OECD works on establishing evidence-based international standards, and finding solutions to a range of social, economic and environmental challenges. From improving economic performance and creating jobs to fostering strong education and fighting international tax evasion, the OECD provides a unique forum and knowledge hub for data and analysis, exchange of experiences, best-practice sharing, and advice on public policies and international standard-setting.

Partner administration – a partner administration can be any tax administration, finance ministry, and/or financial crime investigation authority with the expertise and means to transfer skills to developing jurisdictions.

TIWB Data Flow – technical programme management solution used by the TIWB Secretariat to monitor programme implementation.

TIWB expert – an expert deployed to provide capacity building technical assistance to a host administration under a TIWB programme.

TIWB Roster expert – an expert who has been accredited and listed by the UNDP as available to participate in a TIWB programme in a host administration.

South-South co-operation – refers to the technical co-operation among developing countries in the Global South.

United Nations Development Programme (UNDP) – an international organisation working to eradicate poverty and reduce inequalities through the sustainable development of nations, in more than 170 countries and territories.

TAX INSPECTORS WITHOUT BORDERS

TEN YEARS OF HANDS-ON ASSISTANCE IN DEVELOPING COUNTRIES

This report reflects on 10 years of Tax Inspectors Without Borders (TIWB), a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP), charting the evolution of the initiative from its official partnership launch in 2015 to 2025. TIWB is a unique approach to capacity building that deploys experts to developing countries to provide practical, hands-on assistance on current audit cases and related international tax issues. The initiative has grown substantially over the past decade to respond to requests from developing country tax administrations for support.

To date, the TIWB initiative has helped 70 developing countries collect over USD 2.40 billion in additional revenues. The most significant revenue mobilisation has occurred in Africa, where TIWB, in strategic partnership with the African Tax Administration Forum (ATAF), has helped raise USD 1.91 billion in additional tax revenues. While the revenues raised have been the most striking metric, this is only part of the outcomes and impact TIWB is seeking to realise. Developing countries receiving TIWB support have reported that other positive outcomes include organisational and legislative enhancements, encouraging shifts in taxpayer behaviour towards increased compliance and responsiveness, as well as building the confidence of local tax auditors. TIWB programmes also encourage peer-to-peer learning and foster greater collaboration and global engagement.

Chapter 1 sets out the timeline of the TIWB initiative and describes how the initiative has expanded to keep up with the changing international taxation and development context. Chapter 2 examines the results that the TIWB initiative has achieved over the past decade in close collaboration with its dedicated partners, and the measures put in place in recent years to refresh the initiative to ensure that it can stand ready to support jurisdictions worldwide. Chapter 3 looks towards the future of the TIWB initiative and how, in collaboration with new and existing stakeholders, TIWB will continue exploring opportunities to meet the escalating demands to support jurisdictions worldwide.

For more information:



secretariat@tiwb.org



<http://www.tiwb.org>



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