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Financing the SDGs Dialogue 2026

Tax Inspectors Without Borders 2.0: Closing the Compliance Gap, One Case at a Time – Session 5.3

Date and time	<i>Thursday, 29 October 2026 / 09:00–10:30 (CET, Madrid)</i>
Room	<i>Las Palmas I</i>
Moderator	<i>Mr. Marcos Roca, Head of the Tax Inspectors Without Borders Secretariat, OECD</i>
Session focal point	<i>Elisa Shaqqur – elisa.shaqqur@undp.org - +393319677667</i>

Positioning within the Dialogue

Domestic public resources are the backbone of financing for development. They provide a foundation for countries to finance their own priorities, and their importance grows as aid declines. Equitable and transparent management of these resources can strengthen confidence among citizens, parliaments, partners and the private sector, helping create conditions conducive to investment in development.

Domestic resource mobilization (DRM) shapes a government's capacity to spend and invest. Where the revenue base is narrow, collection is weak and tax evasion further erodes available resources, governments have less fiscal space to pursue their development priorities. This can increase reliance on borrowing and constrain choices about public spending.

Strengthening DRM requires understanding where revenue is lost through non-compliance. The compliance gap, the difference between tax owed and tax paid, provides a starting point for identifying where enforcement needs to be strengthened. Measuring this gap can help revenue administrations target their efforts and make better use of limited resources. Countries must lead in determining which challenges to prioritize and how international support can contribute to their wider reform efforts.

Addressing these losses requires effective risk assessment, audits and collection, alongside criminal investigations where warranted. Complex cases, such as multinational groups shifting profits across borders or tax crimes spanning several countries and agencies, require information and skills that many administrations are still building. These include expertise in transfer pricing and criminal tax investigations, alongside the ability to use information obtained through automatic exchange of information and country-by-country reporting.



Cooperation between tax administrations helps build these capabilities by enabling officials to draw on their peers' expertise. Tax Inspectors Without Borders (TIWB), a joint UNDP and OECD initiative launched in 2015, has supported 165 programmes across 70 jurisdictions since its inception. Its assistance has contributed to USD 2.72 billion in additional tax revenue collected and USD 7.67 billion in additional tax assessed. Experts from partner administrations work alongside local officials on real audit and investigation cases, building skills through practical hands-on assistance.

TIWB 2.0, launched at FfD4 as a Sevilla Platform for Action initiative, aims to respond to countries' evolving needs in tax administration. It places greater emphasis on South-South cooperation and broadening the pool of administrations that provide expertise, while extending support to emerging international tax challenges. Delivering this ambition requires more administrations to contribute expertise. Understanding why partner administrations participate, the benefits they derive and the constraints they face is therefore essential to expanding cooperation. Donors also have a critical role in enabling this support and extending its reach.

The session will bring together country representatives and partners to discuss how TIWB support helps administrations address these challenges and identify practical steps to accelerate implementation of TIWB 2.0. The discussion will consider how skills developed through individual programmes become part of an administration's everyday work and what further support is needed.

Partner administrations will contribute perspectives on what would enable them to expand their support and encourage others to participate. Regional and international organizations will be invited to discuss how their respective contributions can be coordinated under country leadership. The session will seek to identify recommendations and next steps for mobilizing expertise, broadening financial support and strengthening cooperation to advance TIWB 2.0.

Objectives

The primary objectives of this session include:

- Discuss the results and lessons of TIWB programmes, including how skills developed through practical assistance become embedded in an administration's everyday work and what challenges remain.
- Identify practical steps to broaden and sustain partner administrations' contributions to TIWB 2.0, including through South-South cooperation and countries transitioning from receiving to providing support.
- Explore opportunities to mobilize additional donor support and strengthen coordination around country-led priorities, identifying recommendations and next steps to accelerate implementation of TIWB 2.0.

Key message to land

- TIWB 2.0 aims to make international tax cooperation more responsive to countries' needs and more sustainable over time, by enabling tax administrations to build lasting expertise, share knowledge across countries, and take on a greater role in supporting one another. Its success will depend on turning practical cooperation into stronger institutional capacity and expanding the partnerships and support needed to sustain it.
- The transition from recipient to provider is a key opportunity for TIWB 2.0 to broaden South–South cooperation. Administrations that have developed expertise through practical engagement can help other countries address similar challenges, while strengthening their own capabilities and creating a more diverse and sustainable pool of tax experts.
- Strengthening domestic resource mobilization requires tax administrations to be equipped to identify and address non-compliance, including increasingly complex cross-border cases. Practical cooperation and the effective use of international information can help administrations apply their existing powers more effectively and protect the resources needed to finance national development priorities.

Run of show

TIME	SESSION	SPEAKERS/RUN OF SHOW
09:00– 09:07 7 mins	Opening remarks	Håvard Nygård , Norad Director of the Department for Knowledge and Innovation, emphasizes the importance of domestic resource mobilization and practical international cooperation to strengthen tax administration capacity.
09:07– 09:10 3 mins	Moderator framing	Marcos Roca, Head of the TIWB Secretariat, OECD, retains the existing framing and house rules; introduce the panel and connect TIWB to country-led efforts to close tax compliance gaps: Moldova – Elena Țîbîrnă, Director, State Tax Service, Moldova Maldives – Mariyam Himmath Hassan, Deputy Director General, Planning and Development, Maldives Inland Revenue Authority African Tax Administration Forum – Ronald Waiswa, Manager, Country Programs Kenya – Yvonne Wafula, Chief Manager, Reporting and Analytics, Kenya Revenue Authority UK's HMRC – Debbie Lock, Head of International Relations, HM Revenue & Customs OECD's Global Forum – Ervice Tchouata, Acting Head, Capacity Building and Outreach Division, Secretariat of the Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD
09:10– 09:16 6 mins	Round 1: What Has Changed?	All six panelists, 45–60 seconds each. Complete: "Before TIWB, tax administrations couldn't _____. Today, they can _____." Order: Moldova → Maldives → Kenya → ATAF → HMRC → Global Forum.

09:16–09:40 24 mins	Round 2: How Does Capacity Become Institutional?	09:16–09:20 Moldova: Moldova has invested significantly in transfer pricing capability. What helped secure sustained leadership support for investing in this area of support? 09:20–09:24 Maldives: What did it take for Maldives to move from receiving support to sharing its transfer pricing expertise with Botswana? 09:24–09:28 Kenya: What surprised you most about moving from recipient to provider? 09:28–09:32 ATAF: We've heard the experiences of Maldives and Kenya. Across ATAF members, are you seeing this evolution from recipient to provider becoming more common? 09:32–09:36 HMRC: As more expertise comes from the Global South, what is the role of more traditional partners? 09:36–09:40 Global Forum: From your experience, what makes the difference between training officials and building lasting capacity across an administration?
09:40–09:48 8 mins	Round 3: What Breaks? What Holds?	Targeted discussion with three panelists. 09:40–09:43 Kenya: When an external expert leaves, what is hardest to sustain, and what helps keep it going? 09:43–09:46 Maldives: What proved harder than expected when trying to turn individual expertise into institutional expertise? 09:46–09:48 ATAF: Across your membership, what most often prevents capacity-building efforts from translating into lasting change?
09:48–10:06 18 mins	Round 4: Scaling TIWB 2.0	Three minutes per panelist, including the moderator's question. 09:48–09:51 Global Forum: Looking at the newer areas covered by TIWB 2.0, where do you see the greatest need for practical support? 09:51–09:54 Kenya: What advice would you give an administration wondering whether it has expertise worth sharing? 09:54–09:57 Moldova: If a country is considering its first TIWB programme, where should it start? 09:57–10:00 Maldives: What would make it easier for administrations like yours to take on more programmes as providers? And what role do the organizations here play in making it happen? 10:00–10:03 ATAF: How can regional organizations help more administrations share their expertise through TIWB? 10:03–10:06 HMRC: What would make it easier for more partner administrations to contribute experts to TIWB?

10:06– 10:18 12 mins	Audience questions	Moderator takes short questions directed to specific panelists, allowing time for responses.
10:18– 10:20 2 min	Moderator closing synthesis	Briefly connect institutional capacity, the transition from recipient to provider, and a wider network of administrations sharing expertise. Land the key messages.
10:20– 10:25 5 mins	Buffer	5 minutes buffer.
10:25– 10:30 5 mins	Closing remarks	Orria Goñi, Head of Public Finance for SDGs, UNDP. Reflect on priorities emerging from the discussion, the role of cooperation in sustaining capacity, and opportunities for follow-up through TIWB 2.0 and the wider Public Finance for SDGs portfolio.

Biographies



Mr. Marcos Roca leads the Tax Inspectors Without Borders Secretariat and the OECD's Tax and Crime Unit, overseeing multilateral work to strengthen tax administrations and combat illicit financial flows with UNDP and other partners. He also sits on the OECD delegation to the Financial Action Task Force. He joined the OECD in 2020 after over a decade in Argentina's public sector, from criminal investigator to Senior Adviser to Buenos Aires' Minister of Justice and Public Security. He has taught law internationally and published on tax law and criminal justice. He holds a law degree from the Universidad de Buenos Aires and an MSc in Criminology and Criminal Justice from the University of Edinburgh.



Dr. Håvard Nygård is the Director of the Department for Knowledge and Innovation at the Norwegian Agency for Development Cooperation (Norad), a role he has held since 2022. He previously served as Norad's Director of Evaluation from 2021 to 2022. Before joining Norad, he spent over a decade at the Peace Research Institute Oslo (PRIO), where he was a Research Director and, from 2019, Research Professor. He holds a PhD and an MPhil in Political Science from the University of Oslo and a BA in Comparative Politics from the University of Bergen.



Ms. Elena Țîbîrnă has been Director of the State Tax Service of the Republic of Moldova since 1 October 2026. She began her career in 1997 at the National Office of Social Insurance and has held senior management positions since 2006, including Deputy Director and Director General. In her new role, she aims to strengthen voluntary compliance, bring the Service closer to taxpayers, reduce undeclared work, and continue building partnerships and sharing good practices with international partners.



Ms. Mariyam Himmath Hassan is Deputy Director General of the Planning and Development Department at the Maldives Inland Revenue Authority (MIRA). She oversees tax policy compliance and serves as a Delegated Competent Authority for international Exchange of Information. She represents the Maldives at international forums, including the Global Forum and the Asia Initiative. Before her current role, she managed international relations and cooperation at MIRA, where she led regional capacity-building workshops and tax training. She holds a Bachelor's degree from the Asia Pacific University of Technology and Innovation and an MBA from Staffordshire University.



Mr. Ronald Waiswa is the Country Programs Manager at the African Tax Administration Forum (ATAF). Previously, he was a Research and Policy Analysis Supervisor at the Uganda Revenue Authority. He has collaborated with ICTD on a number of research projects in Uganda on issues including taxing wealthy individuals and public sector agencies.



Ms. Yvonne Wafula is Chief Manager, Reporting and Analytics at the Kenya Revenue Authority (KRA), where she directs the Corporate Reporting and Analytics function and leads delivery of KRA's Corporate Data and AI Strategy. She has over 15 years of experience in IT and data in the public sector and leads the use of analytics and AI to combat tax fraud, strengthen risk management and improve operational efficiency. She built KRA's enterprise data platform and operationalized data privacy and governance frameworks. She serves as a participant on the United Nations Tax Committee's Subcommittee on Tax Administration and Artificial Intelligence.



Ms. Debbie Lock is Head of International Relations at HM Revenue & Customs, where she leads the UK's cross-border tax engagement, working with governments and international organizations on tax policy, transparency and efforts to combat tax evasion. Since October 2024, she has served as Vice Chair of the Commonwealth Association of Tax Administrators, supporting tax administration and the exchange of good practices across Commonwealth members, with an emphasis on capacity building and support for developing countries. She also chairs the Capacity Building Network, a forum that coordinates tax capacity-building efforts to help developing countries build self-sufficient tax administrations. She holds an MA in International Security and Development and a BA in War Studies, both from King's College London.



Mr. Ervice Tchouata is Acting Head of Unit for Capacity Building and Outreach (Africa and the Middle East) at the Secretariat of the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes. He has held several positions since joining the Secretariat in 2013 including as Tax Policy Advisor and Senior Tax Policy Advisor. With more than 18 years of experience in tax policy, tax administration, and international cooperation, he leads capacity-building programmes that help developing countries strengthen legal and institutional frameworks and leverage international tax transparency standards to enhance domestic revenue mobilisation. He has played a key role in developing and expanding major Global Forum support initiatives, including the Africa Initiative, the Induction Programme, and the Train-the-Trainer Programme. Prior to joining the OECD, he served in Cameroon's tax administration, where he worked on international tax policy and exchange of information matters. He holds a master's degree in law from the University of Dschang and professional qualifications in tax administration from ENAM (Cameroon) and ENFiP (France).
