

# Tax Inspectors Without Borders

## BACKGROUND INFORMATION

The *Tax Inspectors Without Borders* initiative (TIWB) was born from an increased awareness, both within and outside the OECD's Task Force on Tax and Development, of the pressing need to provide technical assistance to tax administrations through a learning-by-doing model in the course of real audit cases. This would see officials build on the theoretical foundations established by audit skills workshops and training.

In mid-2012, the Task Force began a one year feasibility study to explore the TIWB concept. The feasibility study was supported by funding from Norway and France, and based on key input received from members of the Task Force on Tax and Development. The final report on the feasibility study into TIWB can be found on our website.

The feasibility study considered the nature of demand for hands-on tax audit assistance, and the feasibility of providing such assistance. It looked at options for an effective mechanism to enable practical, peer-to-peer assistance that would match demand with appropriate and available expertise.

The consultation process was far-reaching, drawing on inputs from tax and development specialists within the OECD and also a broad range of tax administration officials involved in international tax and international cooperation programmes. In addition, business, regional and international organisations working in tax and development, officials within development agencies and non-governmental actors all made important contributions.

A meeting of key stakeholders was held in Paris on 12-13 December 2012 involving more than 80 representatives from 42 delegations. The meeting provided an opportunity to discuss the early findings of the feasibility study, stakeholders' experiences and perspectives on sharing audit expertise, and some of the key implementation challenges posed by the TIWB proposal.

Building on those discussions, the next phase of the feasibility study involved further research and stakeholder consultation looking more in depth to clearly define the scope of assistance falling within the TIWB concept, outlining possible solutions to address some of the key technical issues, and exploring options for the project's structural framework. A final report on the feasibility study was considered and approved by the OECD's Committee on Fiscal Affairs (CFA) and the Development Assistance Committee (DAC) in late June 2013. A copy of the report is available on the TIWB website.

Some further details on TIWB and the feasibility study can be found in a short note and "Q&A" on our website. The report on the feasibility study, which was approved by the OECD's Committee on Fiscal Affairs and the Development Assistance Committee in June 2013, is also available on our website.

[www.oecd.org/tax/taxinspectors.htm](http://www.oecd.org/tax/taxinspectors.htm)

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