

TAX INSPECTORS WITHOUT BORDERS

Criminal tax investigation programmes

Criminal tax investigation programmes are one of the types of assistance provided under the Tax Inspectors Without Borders (TIWB) initiative. Launched in 2015, TIWB is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) designed to support developing countries in their capacity building efforts for augmenting domestic resources and implementing a fairer tax system. It is a unique approach to capacity building that embeds international experts in a host administration to provide practical, hands-on assistance to developing countries.

Interested host administrations can request TIWB assistance by completing an online [Assistance Request Form on the TIWB Portal](#).

Illicit financial flows

A TIWB criminal tax investigation (TIWB-CI) programme dedicated to supporting criminal investigations responds to the common threat posed by increasingly complex and innovative forms of financial crimes. The era of “banking without borders” sees financial flows moving covertly between multiple jurisdictions exploiting modern technology. Illicit financial flows (IFFs) stemming from tax evasion, corruption, money laundering and other financial crimes have serious implications for all countries, but more specifically for developing countries.

IFFs IMPLICATIONS

Jeopardize strategic, political and economic interests of countries

Erode the social contract

Undermine the rule of law and public trust

Create an uneven playing field for compliant taxpayers

Impede effective domestic resource mobilisation

How does it work?

TIWB-CI programmes focus on a ‘learning by doing’ approach and aim to address specific capacity building issues in a Host Administration with the help of an international expert, either from a partner administration or the UNDP Roster of Tax Experts. This includes transfer of investigative skills through **guidance on investigation of complex tax crime cases and capacity building issues that are intrinsically related to effective case resolution**.

The capacity building may include: conducting self-assessments as expert facilitators; bespoke training on investigation methods; development of an investigation manual, risk assessment framework and strategy formulation, case selection methodology, case management tools; setting up a forensic lab and training on handling of digital evidence; drafting policy note on legislative changes.

A TIWB-CI programme generally involves periodic on-site assistance, composed of several one or two-week missions over a span of **18 to 24 months**, supplemented by remote assistance, when required. TIWB-CI programmes are actively underway in countries and jurisdictions around the world.

Three-phase implementation process

PHASE I - Self-assessment

The host administration conducts a self-assessment through the OECD's *Tax Crime Investigation Maturity Model* (Maturity Model) to identify capacity gaps and draft a set of recommendations for capacity building. A host administration can seek the assistance of an expert facilitator to conduct the self-assessment.

Output: *Gap Analysis and Action Plan* report

The host administration selects priority areas of assistance. Based on the preferences of the host administration, the TIWB Secretariat will endeavour to source a suitable partner administration, Roster expert or both.

PHASE II - Casework and associated capacity building

An expert from the partner administration or TIWB Roster works with the host administration investigators on a real-time basis, guiding them through the various stages of cases selected for investigation.

Note: The role of the expert is that of a coach and not intended to substitute for an assigned role of the local investigators under the jurisdictional legal framework.

PHASE III - Impact measurement

Objective short- and medium-term indicators are used to measure the impact of TIWB-CI programmes. A Maturity Model self-assessment will measure the long-term impact.

Interested in providing expertise for TIWB-CI programmes?

Partner Administrations

Member countries of the OECD's Task Force on Tax Crimes and Other Crimes (TFTC) or other jurisdictions may deploy their experts on TIWB-CI programmes and foster bilateral assistance.

Interested tax administrations should contact the TIWB Secretariat directly at secretariat@tiwb.org to express interest.

Experts

Experts specialised in tax crime investigations and other specialty areas intrinsically related to effective resolution of cases, both retired and serving officials, are deployed for capacity building work through the UNDP-managed Roster of Experts and may also act as expert facilitators of maturity model self-assessments.

Experienced criminal tax investigators are encouraged to contact the TIWB Secretariat at secretariat@tiwb.org to find out more about joining the Roster of Experts.

Confidentiality

TIWB experts are directly involved in activities of the host administration while providing assistance on casework, which generally requires them to have access to confidential information relating to individual taxpayers. The confidentiality and conflict of interest aspects are addressed in a programme's terms of reference and will be managed, wherever possible, prior to, during and upon completion of each TIWB programme. Prior to programme implementation, experts must sign a **confidentiality agreement** to protect taxpayer information as well as a **declaration of no conflict of interest**.

Funding

The TIWB Secretariat secures funding for all or part of the TIWB-CI programme costs with the support of its network of partner administrations and/or donors. Programme funding can be further complemented by the OECD and UNDP. On the basis of impact from an initial round of programme implementation, subsequent programme cost-sharing should be considered.

For more information and to stay up to date on all of Tax Inspectors Without Borders' programmes:



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