

Tax Inspectors Without Borders announces new South-South partnership between Kenya and Botswana

01/12/2016 - Tax officials from Kenya and Botswana have agreed to a landmark tax assistance project that marks the first South-South co-operation pact under the Tax Inspectors Without Borders programme.

Under the new partnership, experts from the Kenya Revenue Authority (KRA) will provide technical assistance on audits of multinational enterprises to counterparts in the Botswana Unified Revenue Service (BURS) starting in early-2017.

Direct assistance in audits is a cornerstone of the [Tax Inspectors Without Borders](#) (TIWB) project, which was launched in July 2015 by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) as an innovative attempt to address widespread tax avoidance by multinational enterprises in developing countries. The programme aims to boost domestic resource mobilisation, which is seen as a key element towards financing the UN's Sustainable Development Goals.

The new Kenya-Botswana co-operation agreement was announced during a seminar on domestic revenue mobilisation organised by the OECD and the African Tax Administration Forum (ATAF), in the margins of the [2nd High-Level Global Partnership for Effective Development Co-operation meeting](#) in Nairobi, Kenya.

"The challenges of building fair, effective and efficient tax systems that can deliver the resources needed to meet the UN Sustainable Development Goals are far bigger than any one organisation," **OECD Secretary-General Angel Gurría** said. "We are proud of the concrete results that the Tax Inspectors Without Borders programme is achieving, and remain even more ambitious for the future. By ramping up our already close co-operation with ATAF, we will spread the learning-by-doing approach to further South-South co-operation and help ensure that multinationals operating in Africa pay their fair share of tax."

TIWB organises deployment of highly qualified tax experts to countries that request assistance with ongoing audits of multinational companies. The projects focus on revenue recovery and improving local audit capacity while sending a strong message on the need for tax compliance.

Eight pilot projects – in countries spanning the globe from Africa to Asia and Latin America – have resulted in more than \$260 million in additional tax revenues to date. This includes more than \$100 million in new tax revenues generated through TIWB audits in Zimbabwe, demonstrating the tremendous potential for future projects.

Thirteen projects are underway worldwide, in Botswana, Costa Rica, Ethiopia, Georgia, Ghana, Jamaica, Lesotho, Liberia, Malawi, Nigeria, Uganda, Zambia and Zimbabwe.

A range of new programmes will launch in the coming year – including new deployments of auditors to Republic of Congo, Egypt, Uganda, Cameroon and Vietnam - toward the goal of 100+ deployments by 2020.

The Kenya-Botswana partnership follows several years of growing international co-operation on tax and development issues in Africa. This includes efforts by OECD, in partnership with ATAF and the World Bank, to boost transfer pricing capacity in developing country tax administrations, as well as programmes designed to improve the legislative, regulatory and administrative ability to effectively deal with international tax issues.

An OECD-ATAF Partnership promotes both organisations' efforts to provide technical assistance to ATAF member countries. The OECD has deployed a tax expert to ATAF, to support transfer pricing capacity building actions and TIWB work on anonymised cases in Zimbabwe, Malawi, Zambia, Nigeria, Uganda and Kenya.

OECD and ATAF have also pledged to work together to identify other instances for Africa-Africa co-operation under the TIWB initiative.

"As the lead player in African tax matters, focussing on the building of capacity in tax administration, the African Tax Administration Forum is committed to work with the OECD in the Tax Inspectors Without Borders initiative," said **ATAF Executive Secretary Logan Wort**. "The exchange of tax audit experts in timely and targeted interventions is particularly commendable. ATAF applauds the co-operation between Kenya Revenue Authority and Botswana Unified Revenue Service, which lays the foundation for inter-African capacity exchange as supported by ATAF and TIWB."

Further information on Tax Inspectors Without Borders is available at: www.tiwb.org.

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