

Side Events

New Partnerships in Tax: From traditional to South-South, how new initiatives are helping finance the SDGs

Thursday, 1 December 2016, 1.30-2.15

Objective:

- *To highlight exciting new South-South Co-operation (Africa to Africa) in tax capacity building*
- *To highlight the impact of partnerships between international and regional organisations on domestic resource mobilization*
- *To share learning from a successful Global Partnership Initiative (Tax Inspectors Without Borders) with the effective development community*
- *Raise awareness among the development community of the TIWB Initiative, and other developing partnerships in tax, and generate support for future growth*
- *To generate further discussion with effective development experts to help continued exchange both within and outside Global Partnership structures*

Participants:

Moderator – James Karanja – Head of Tax Inspectors Without Borders Secretariat

Speakers:

- Angel Gurría – Secretary General - OECD
- Kennedy Onyonyi – Director, Institutional Development and Capacity Building - African Tax Administrators Forum
- Elfrieda Tamba – Commissioner General - Liberia Revenue Authority
- Benson Korongo – Commissioner, Domestic Taxes – Kenya Revenue Authority
- Segolo Lekau - Commissioner, Domestic Taxes - Botswana Unified Revenue Service

Key issues discussed:

This side event discussed the recent developments and partnerships in international tax. The OECD Secretary General provided an overview of how the international tax landscape has been evolving, becoming more inclusive of developing countries (for example through the Global Forum and the Inclusive Framework), and the partnerships that are emerging to support these processes, with a special emphasis on Tax Inspectors Without Borders, a joint initiative of the OECD and UNDP, which has resulted in over \$265m in increased revenues in the eight countries where it conducted pilot programmes.

ATAF provided the regional African context on these developments and detailed the role that ATAF plays in building effective partnerships both within Africa and at the global level. ATAF highlighted the benefit in being able to focus on regional problems and solutions, and the value of being able to take a strong regional voice to the international level. The growing partnership between the ATAF and the OECD was highlighted as a further example of being able to synthesise the best of international developments with regional needs.

The Liberia Revenue Authority (LRA) Commissioner General provided a comprehensive précis of the role partnerships have played in developing the LRA's ability to tax international companies and transactions. These partnerships with bilateral and multilateral partners have been effectively co-ordinated, enabling continuous development of the revenue service; for example, the recent and ongoing Tax Inspectors Without Borders programme in Liberia is delivering targeted support directly to ongoing audits and is expected to deliver a significant impact in terms of generated tax revenues.

The Kenya Revenue Authority (KRA) provided an excellent summary of the recent development of the KRA, and how the KRA has effectively used a range of partnerships to support its vision for development of its capacity in international tax. The success of the development of KRA is such that the KRA is now able to embark upon the first South-South Tax Inspectors Without Borders programme, with KRA officials to provide support, assistance and training to those in the Botswana Unified Revenue Service (BURS) on transfer pricing issues.

BURS complemented this by outlining the development of their international tax capacity, and the benefits that they see can be gained from a South-South partnership, working with the KRA, who have recent experience of developing the skills and processes they need to enhance capacity.

The event concluded with the formal announcement of the KRA-BURS South-South co-operation agreement, with the signing of a letter from the two revenue authorities to the Secretary General of the OECD (co-Chair of the Tax Inspectors Without Borders Governing Board). This programme will be supported by both the Tax Inspectors Without Borders Secretariat and the African Tax Administrators Forum.

Main conclusions and next steps:

Following this side event, the KRA-BURS Tax Inspectors Without Borders model partnership will formally commence, with officials from KRA providing assistance to those in BURS. Additionally the Tax Inspectors Without Borders Secretariat and the African Tax Administrators Forum are committed to deepening their partnership, working closer together to help spread the TIWB model further across Africa, including through the development and support of further South-South co-operation.



Image: Segolo Lekau (left) and Benson Korongo (right) signing the letter confirming the KRA-BURS co-operation