



# Tax Inspectors Without Borders Programme

## Why in News

Recently, the Tax Inspectors Without Borders (TIWB), a joint initiative of the [United Nations Development Programme \(UNDP\)](#) and the [Organisation for Economic Cooperation and Development \(OECD\)](#), launched its programme in Bhutan.

- **India was chosen as the Partner Jurisdiction** and has provided the Tax Expert for this programme.

## Key Points

### ▪ About:

- This programme is expected to be of about 24 months' duration.
- It **aims to aid Bhutan in strengthening its tax administration** by transferring technical **know-how and skills to its tax auditors**, and through sharing of best audit practices. The focus of the programme will be in the area of **International Taxation and Transfer Pricing**.
  - Transfer price, also known as transfer cost, is the price at which related parties transact with each other, such as during the trade of supplies or labor between departments. [Multinational companies](#) can manipulate transfer prices in order to shift profits to low tax regions.
- This programme is another **milestone in the continued cooperation** between India and Bhutan and India's continued and active support for [South-South cooperation](#).

### ▪ Tax Inspectors Without Borders:

- TIWB is a **capacity-building programme**.
- It is a **joint OECD/UNDP initiative** launched in **July 2015** to strengthen developing countries' auditing capacity and multinationals' compliance worldwide.
- It deploys qualified **experts in developing countries across** Africa, Asia, Eastern Europe, Latin America and the Caribbean to help build tax capacity in the areas of audit, criminal tax investigations and the effective use of automatically exchanged information.
- TIWB assistance has led to increased domestic resource mobilisation in some of the least developed countries in the world.

**Source: PIB**