

## Tax Advisers Without Borders - an invitation

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For some time the [Tax Justice Network](#) has been mooting the idea of creating a new organisation dedicated to assisting the governments of low-income countries through provision of expertise in tax policies and tax administration. It has provisionally given this organisation the working title of **Tax Advisers Without Borders**, echoing the incredible achievement of **Medecins sans Frontières** (Doctors Without Borders).

TJN sees this as an important component of the tax justice agenda. It thinks there are many recently retired tax officials and practitioners who would welcome the opportunity to use their expertise in a truly constructive way.

One of TJN's supporters, a very high ranking tax expert, has drafted the following statement, which he hopes will serve as an invitation for others to share their thoughts on how it can get this venture off the ground. If the idea appeals, TJN would love to hear from you (contact: info(at)taxjustice.net).

Now read on -

### **TAX ADVISERS WITHOUT BORDERS**

1. Effective tax policies and tax administrations are essential for the growth of developing economies. For many countries, the most pressing financial task is to maintain effective and fair mechanisms for raising revenues domestically through broad-based taxes, such as consumption taxes and income taxes. In addition, developing countries typically face significant challenges negotiating tax provisions with inbound investors such as mining and agricultural companies, and generally maintain international tax rules to ensure that the country receives its fair share of tax revenues from international business activities in which the country is involved.
2. Although expertise in tax policies and tax administration is essential for the well-being of all economies, including developing economies, relatively few people throughout the world have demonstrated expertise in these fields. In some instances, foreign governments and international organizations are willing to provide some

assistance, but it must be remembered that tax policy and tax administrations are highly politicized fields. There is always a possibility that assistance provided by particular governments, or international organizations, will reflect the political and economic interests of the governments or organizations providing the assistance, as well as business interests that might be influential within those governments or organizations.

3. Our proposal is to make available a cadre of retired tax officials and practitioners, plus academics with relevant government experience who are prepared to forgo consulting for private parties, to provide consulting assistance to governments of developing countries in the formation of tax policies and creation and maintenance of effective tax administration agencies. Such assistance will be funded by either the governments themselves or by non-profit organizations that have committed themselves to full financial independence from governmental and business interests. Compensation of consultants will be limited to modest levels consistent with the compensation typically received by mid-level government officials in the countries in which they reside. Consultants will not necessarily become resident in the countries for which they work, although travel and significant on-site work would be expected. Supervision by the directors of Tax Advisers Without Borders, with at least semi-annual evaluative reports to the countries employing the consultants, will be required.

4. All consulting arrangements would need to meet the following requirements:

- i. Consultants must have demonstrated record of achievement and expertise in tax policy, tax administration, or both.
- ii. Consultants must not engage in advice to non-governmental persons or entities while serving as consultants.
- iii. Consulting arrangements must be reviewed and if desired renewed no less frequently than annually.
- iv. Consultants must account strictly for all reimbursed expenses.
- v. Consultants must adhere to highest standards of professional independence.
- vi. Consultants must agree to supervision by the board of Tax Advisers Without Borders as well as the governments to which consultation is provided.
- vii. Consultation to be provided only to countries with demonstrated commitment to civil liberties, including fair processes of law in tax administration, and to protections against misuse of government funds.

If this idea grabs your fancy, don't hesitate to contact us. We'd love to get this ball rolling.

