

In praise of Tax Inspectors Without Borders

Published: January 13, 2026, 8:34 am

I share the following from the [Tax Justice Network](#). It's about a programme in which I played no part, but which has had significant benefit:

The Economist is running [an article](#) about a fairly new body called [Tax Inspectors Without Borders \(TIWB\)](#), a programme backed by the OECD and the UN Development Programme (UNDP) to provide tax assistance to hard-pressed revenue authorities in poorer countries, whose underpaid officials struggle to match the awesome legal and accounting firepower of the world's multinationals.

This is a vast issue: IMF research [estimates](#) that global profit-shifting by multinationals cheats the world's treasuries out of around \$600 billion a year, while the Tax Justice Network [estimates](#) \$500 billion annually. Although high-income countries are the biggest losers in absolute terms, it is lower-income countries that are taking the biggest hit in terms of the share of lost revenue — which means that the likely human cost is highest in these places.

The Economist's article makes clear that TIWB is an excellent idea:

Recently a team came back from meeting one company so excited," relates another [Jamaican tax official]. For the first time ever when dealing with a large taxpayer, "our people did the talking and the other side sat dumb", struggling to answer the questions."

That's the kind of thing that TIWB was set up to achieve, The Economist notes (and it also quotes our Executive Director, Alex Cobham). What the article doesn't mention, however, is that the original impetus for TIWB came from the Tax Justice Network.

Emma Lochery and Matti Kohonen, Bamako, 2006

The roots of this concept lie in a mapping exercise in Africa led by John Christensen in

2005 and 2006, carried out with help from [Emma Lochery](#), [Matti Kohonen](#) and [Roman Kuenzler](#), **on a budget that the word “shoestring” would probably overstate. Back in those days, almost nobody was paying any attention to the role of tax havens in the looting of poor countries by kleptocrats and their assistants, and tax was a dirty word in most policy circles.**

The mapping exercise discovered a couple of things, Christensen said:

When we listened to African tax officials their biggest concerns focussed on tax competition, and the dirty, corrupt tax deals that ministers were signing with big mining companies, in Burkina Faso, in Mali, in Niger, and across all of the world’s poorest countries.

Then there was the tax audit capacity. The [African revenue officials] were telling us, ‘We get these brilliant bright officials, we train them — and then they go and join the enemy. When we are up against these gigantic companies, we are totally outgunned by their legal teams.’ And of course the accountants too.

You might find a junior auditor with only three or four years of experience of complex transfer pricing issues going up against global companies with half a dozen top tax lawyers and accountants in their team. David against Goliath stuff, but David’s hands were tied because none of the relevant accounting information was being shared with him.

That was the genesis of the idea.”

The Tax Justice Network, which was in its infancy then, held a consultation with several African legal scholars and tax officials at the World Social Forum in Bamako, Mali in 2006. “I remember a long long discussion with three or four of these guys, they were saying ‘We are supposed to be handling these really complex accounts, but we don’t have the capacity.’ That’s what triggered the idea for me.” Christensen came up with the name Tax Inspectors Sans Frontieres, or Tax Inspectors Without Borders. He discussed it internally in the Tax Justice Network, and with a couple of people outside the organisation, including a UK tax official called Brian McCauley, but for a while nothing came of it.

In 2011, Christensen was invited to give a presentation at an event in Bonn sponsored by the German development agency, and he proposed the TIWB concept. Afterwards, a US State Department staffer approached him and said she’d like to bring the idea to Hillary Clinton. She did, and that’s where take-off began.

The US State Department then put the idea to the [International Tax Dialogue meetings in India in December 2011](#). **But it had already started wheels turning, and had contacted [Michael Durst](#), another former top US tax official,**

who felt a vocation to help poorer countries in these matters, and already began getting involved, advising governments of poorer countries directly.

However, the International Tax Dialogue is a forum led by the IMF and the OECD, the club of rich countries, and has always represented the interests of the world's rich countries and its multinationals, often at the expense of developing countries. It has also long sought to be the go-to body on international tax, to the exclusion of weaker countries' views.

Christensen remembers pushing back hard against this rich-world consensus.

We said there is no way we will accept a solely OECD-led thing. We said it's got to involve the United Nations, it's needs to be truly global, and we want the countries of the Global South to be the leading partners. In other words, requests for support with tax audits must come from the tax authorities of countries wanting this form of expert technical assistance."

And the Tax Justice Network, in this instance, seems to have got its way, at least partially, for it has evolved into a [**joint OECD-UNDP body**](#), which ensures **representation from the poorest countries. It was formally launched in July 2015.**

So from an early stage, the initiative moved out of the Tax Justice Network's hands, into the global policy community. But, true to our 'let a thousand flowers bloom' approach to projecting influence around the world, we have always been happy with that. "We never wanted it to be exclusively a TJN initiative," Christensen said: "not least because we had to be realistic about our capacity constraints and the fact that senior tax auditors at the top of their profession might not feel comfortable about being publicly associated with the radicals at the Tax Justice Network."

TIWB does now seem to be fulfilling a useful role, and we are gratified to see it.

(This has now been added to our [History of Tax Justice**](#) page.)**

We covered Tax Inspectors without Borders in our monthly podcast, [the Taxcast**](#), back in 2016 here: [**https://www.taxjustice.net/2016/11/17/tax-inspectors-without-borders-us-president-trump-tax-justice-november-2016-podcast/**](https://www.taxjustice.net/2016/11/17/tax-inspectors-without-borders-us-president-trump-tax-justice-november-2016-podcast/)**