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 Subject : Thailand launches Tax Inspectors Without Borders Programme

The Revenue Department of Thailand (TRD) has joined Tax Inspectors Without Borders (TIWB) programme to enhance its tax audit capacity building, increase fairness in taxation and upskill tax audit officers in order to prevent international tax avoidance and evasion.The TIWB programme launch was held virtually on 4th November 2021, with high level participants from Tax Inspectors Without Borders (TIWB), Organisation for Economic and Cooperation and Development (OECD), United Nations Development Programme (UNDP) and the Revenue Department (TRD).

Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department of Thailand, as a member of TIWB Governing Board revealed that, "The programme is under the cooperation between the Revenue Department of Thailand and Her Majesty Revenue and Customs (HMRC) where experts from HMRC will share experiences and audit techniques with TRD officers with respect to digital economy, in order to enhance tax audit standard, prevent tax avoidance and evasion in international tax area, oil and gas, and manufacturing sectors."

Dr. Ekniti Nitithanprapas added that, "In recent years, many countries face challenges in tax administration due to changes from international business landscape especially, international transactions related to online businesses that are integrated and borderless. Moreover, there are challenges from multinational enterprises that have resorted to tax planning in order to avoid tax and reduce tax compliance. Therefore, TIWB Programme will enhance and upskill tax audit officers including know-how to be capable of investigating tax planning cases related to unregistered foreign corporates or individuals, and to modify tax law in line with the rapidly changing world."

Tax Inspectors Without Borders (TIWB) is a joint initiative of the Organization for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP) to assist countries in strengthening international cooperation in tax matters as well as domestic revenue mobilization and audit capacity building. More details on the TIWB initiative can be found at <u>www.tiwb.org</u>

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