



36th Annual Technical Conference of CATA

COMMUNIQUE

We, the members of the Commonwealth Association of Tax Administrators (CATA) were hosted by the Inland Revenue Board of Malaysia in Melaka on the occasion of the 36th Annual Technical Conference and 13th General Meeting of the Commonwealth Association of Tax Administrators held from 16 to 20 November 2015.

Formed in 1978 following on from a meeting of the Commonwealth Ministers of Finance held in Barbados, CATA is an intergovernmental tax organisation whose mission is to provide members with a forum for discussion of practical tax administration issues, to provide training to suit member states' needs and to promote co-operation between tax administrations in the Commonwealth. To date, CATA has 47 Members from a total of 53 Commonwealth Members.

The Conference was attended by 134 delegates from 27 member states and special guests from the National Tax Agency of Japan and 4 international organisations namely the Inter-American Center for Tax Administrations (CIAT), Organisation for Economic Development and Cooperation (OECD), International Bureau of Fiscal Documentations (IBFD) and Adam Smith International (ASI) and several local institutions and agencies.

In pursuit of its mandate to promote cooperation and dialogue between Members, the 36th Annual Technical Conference was held to openly discuss and share ideas and experiences on issues relating to the theme of the conference "Reinforcing Governance, Protecting Tax Base". The two topics of discussions were; "Governance and Integrity in Tax Administration" and "Abuse of Treaties in Base Erosion and Profit



Shifting” (BEPS). These topics were chosen on the basis of their increasing relevance in light of recent events.

Governance and integrity still remain a major challenge in a globalised landscape in all organisations including tax administrations. Lack of integrity causes erosion of public trust and also compromises the tax base. In the international scene, base erosion and profit shifting has not only become a challenge but a reality.

Noting the importance of these two thematic areas and following the intense deliberations by the delegates, we, members of CATA, endorse the following recommendations which CATA members may consider implementing to mitigate the identified challenges:

1. Automation of tax processes and procedures to enhance integrity of the tax system;
2. Implementation of effective Integrity Action Plans to enhance integrity visibility;
3. Good taxpayer service charters which specify rights and obligations of both tax authority and taxpayers;
4. Human resource governance framework to meet the integrity challenges among staff;
5. Dispute resolution framework to enhance the confidence of taxpayers; and
6. Cooperation and collaboration to tackle base erosion and profit shifting activities.



The Members also endorsed the Report of the CATA Management Committee as a comprehensive document outlining the activities of the Association during the period 2016/2017 to 2018/2019.

To this end, the Meeting:

1. Expressed its gratitude to the outgoing President, Mr George Blankson (Ghana) and the Management Committee for their commitment and resolve in ensuring the growth and sustainability of CATA;
2. Elected Malaysia, represented by Tan Sri Dr Mohd Shukor Mahfar to hold the presidency during the period 2016 to 2018;
3. Elected Nigeria, Kenya, Ghana (representing North African region) Botswana, Namibia, Mauritius (representing South African region), Sri Lanka, India, Maldives (representing Asian region), Malta and the United Kingdom (representing Europe region), Canada and Barbados (representing Canada and Caribbean region) and Papua New Guinea (representing Pacific region) the Management Committee for the period 2016 to 2018;
4. Endorsed the nomination by the Management Committee of Mauritius represented by Sudhamo Lal (as the CATA Chairman) and Mr. Peter Finnigan representing United Kingdom (as CATA Vice Chairman);
5. Elected Swaziland (representing South African region) , Sierra Leone (representing North African region), Malta (representing Europe region) Malaysia (representing Asian region), Canada (representing Canada and Caribbean region) and Papua New Guinea (representing Australia and Pacific region) as Regional Directors; and



6. Adopted the Report of the Management Committee including financial reports and budgets.

The members reaffirmed their commitment to enhance cooperation between their administrations through initiatives such as signing memoranda of cooperation, secondment and exchange programmes of officers, study visits, sharing good practices and subject matter experts.

Melaka, 20th November, 2015