



## **38<sup>TH</sup> CATA ANNUAL TECHNICAL CONFERENCE**

### **FINAL COMMUNIQUE - CATA**

We the heads and nominated representatives of tax administrations of the Commonwealth met in Accra, Ghana on 6<sup>th</sup> to 10<sup>th</sup> November, 2017.

We acknowledge the fact that revenue administrations are under increasing pressure to deliver on their mandate with limited resources.

We recognize that domestic revenue mobilization plays a key role towards the realization of sustainable development goals (SDGS). However, we do appreciate the resource constraints that tax administrations are confronted with and this makes it imperative for these administrations to consider the most efficient and cost-effective ways of delivering on their mandates.

We note that many of the member countries are undertaking or considering far reaching reforms and modernization agenda with aim of improving their internal processes, systems and procedures to respond to the evolving needs of the taxpayers and the changing business environment. The amount of information and data potentially at the disposal of tax administrations is enormous; however, without the adoption of appropriate technological solutions the full potential may not be realized.

Recognizing the increasing importance of digitalization as a critical feature of tax administration of this century, we adopted, as the theme of the 38<sup>th</sup> CATA

Technical Conference “*Leveraging Technology to enhance Revenue Administration*”. We hold the view that investment in technology is critical to responding to the emerging business models as well as managing the cost of tax collection and improving compliance.

The 38<sup>th</sup> Technical Conference was attended by 209 delegates. This included delegates from 18 member countries. In attendance were also the special invited guests from the Organisation for Economic Co-operation and Development (OECD), International Bureau for Fiscal Documentation (IBFD), PricewaterhouseCoopers (PwC), Vertex Inc. USA, The University of Vienna (WU Global Tax Policy), Techno Brain, International Tax Compact (ITC), German Technical Corporation (GiZ), Department for International Development (DFID) among others.

We held a meeting of the Heads of Delegation attended by 18 member countries and shared ideas of some of the on-going reform initiatives being undertaken by the member countries. We also discussed some strategic issues that will guide the future direction of the Association.

Arising out of this meeting, we, the members of the Commonwealth Association of Tax Administrators (CATA):

1. Reiterate our commitment to continue fostering partnership between our members and exploring the best options through which such partnerships may be enhanced and sustained;
2. Express appreciation to the members who continue to support CATA training programs by offering their training facilities and subject-matter experts;
3. Encourage members to take advantage of the capacity building initiatives that the Association is undertaking and provide support for the same;
4. Appreciate partner organizations who are working with or assisting CATA in the furtherance of its outreach programs. In this regard, we welcome the

Tax Inspectors Without Borders (TIWB) initiative that aims to help build capacity in our member countries. We acknowledge the tax administrations who continue to provide experts in this area;

5. Welcome the commitment of the international community to the Addis Tax Agenda to support revenue mobilization in the developing countries and call for this support to be extended in the area of technology to help these countries respond to the emerging challenges;
6. Support the OECD/BEPS work on “Digital Economy” and the development of the relevant toolkits that will help inform strategies adopted by countries in tackling challenges posed to tax administration by the emergence of the digital era;
7. We urge continuous engagement by developing countries especially during the implementation stages of the various BEPS Actions to mitigate any disruptive effect that may come with the implementation;
8. Note the critical role that digitalization would play in the current calls for transparency in tax reporting and exchange of information among countries. The massive data that is envisaged to be generated under international tax initiatives such as Country by Country Reporting, the Common Reporting Standard etc. will require robust technological solutions that ensure secure data storage, confidentiality, integrity and use;
9. Welcome the move towards the creation of the Network of Tax Organizations (NTO) as a viable platform for building synergies among these organizations in their effort to provide service to the mutual members;
10. Commit to explore opportunities for sharing of experiences and best practices, for example, through facilitation of study visits, sharing of research findings and providing experts to facilitate CATA capacity building events through leveraging available technology platforms such as the

Knowledge Sharing Platform for Tax Administration to widen the outreach of our capacity building programs;

11. Encourage members to exploit the convening power of the CATA Secretariat as a means of facilitating engagements and dialogue between members;
12. Thank the Government of Ghana through Ghana Revenue Authority for successfully hosting the 38<sup>th</sup> CATA Technical Conference.

**Issued in Accra, Ghana**

**10<sup>th</sup> November, 2017**