

CELEBRATING



YEARS

1978 - 2018

Commonwealth Association of Tax
Administrators Commemorative
Magazine



Foreword from the CATA President



Welcome to the Commonwealth Association of Tax Administrators (CATA) Commemorative Magazine, which marks the 40 glorious years of CATA's journey in bringing together tax administrators from around the globe.

This carefully prepared magazine will prove as a record of appreciation and recognition to those who have been instrumental over time in building CATA as an excellent organisation it is today.

Beginning its humble operations in 1978, CATA has grown from strength to strength in providing avenue for members to meet and deliberate on international tax issues of common concern, in a move to create a level playing field for both taxpayers and tax administrators.

With 46 member countries, CATA represents solidarity and acts as a melting pot of culture, experience and mutual understanding in furthering the objective of promoting excellence in tax administration. CATA's contributions and ideas now play a vital part in the formulation of tax policies and procedures by member countries, which is truly an achievement to be proud of.

May this edition serve as a reminder on how far CATA has come, and the journey that is yet to be made for the betterment of the tax fraternity.

I take this opportunity to thank the people behind the scenes for their unwavering dedication and commitment in realising CATA's 40th Anniversary Commemorative Magazine, and to the readers - happy strolling down the memory lane of CATA.

Dato' Sri Sabin Samitah

A Brief History of CATA: From 1978 to 2018

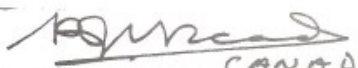
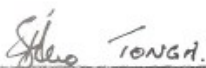
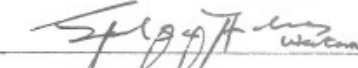

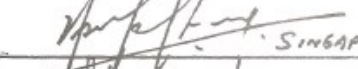
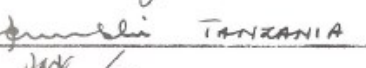


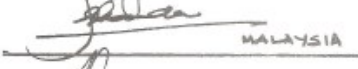
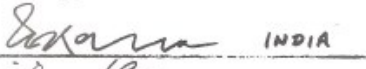





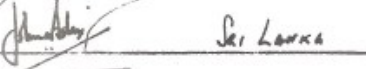




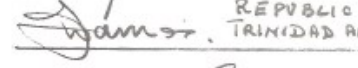

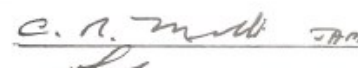


The Commonwealth Association of Tax Administrators (CATA) was established following a decision taken at a meeting of the Commonwealth Finance Ministers held in Barbados in 1977. A meeting for this purpose consisting of senior Commonwealth tax administrators was convened at Marlborough House, London on 22 - 23 May 1978 and, under the chairmanship of Mr R J L Reed of Canada, CATA's Constitution was drawn up and adopted (shown right). An interim Management Committee was also elected at this meeting and twenty-three Commonwealth countries were enrolled as members of CATA.

Initially, limited staff support was provided by the Commonwealth Secretariat. Mr H T Kwang, Commissioner of Inland Revenue, Singapore, was elected as the first President of CATA and Mr P Pinkus, Director, Provincial & International Relations Division, Revenue Canada Taxation, was elected as the first Chairman of CATA, both serving in their respective positions from October 1979 until October 1982.

In July 1980 Mrs V Sharma from the Indian Income Tax Department was appointed as Executive Secretary. During the first few years CATA functioned mainly as a clearing house and undertook only a limited range of activities, including organising annual technical conferences and publication of a quarterly newsletter. Mr W J O'Reilly, Commissioner of Taxation, Australia served as President of CATA from October 1982 until June 1984 and Mr T Boucher, Commissioner

COMMONWEALTH ASSOCIATION OF TAX ADMINISTRATORS
ADOPTION OF CONSTITUTION

Whereas the Meeting of Commonwealth Finance Ministers held in Barbados in 1977 agreed that a Commonwealth Association of Tax Administrators should be established and a meeting for this purpose was convened at Marlborough House, London, on the 22nd day of May 1978 of us the under-signed under the chairmanship of Mr. R.J.L. Read of Canada, we do now constitute ourselves THE COMMONWEALTH ASSOCIATION OF TAX ADMINISTRATORS and do hereby adopt the annexed Constitution.

 CANADA	 TONGA
 SINGAPORE	 TANZANIA
 SINGAPORE	 TANZANIA
 SINGAPORE	 GHANA
 MALAYSIA	 INDIA
 ZAMBIA	 NEW ZEALAND
 AUSTRALIA	 BOTSWANA
 KENYA	 SRI LANKA
 UK	 THE GAMBIA
 BANGLADESH	
 NIGERIA	
 REPUBLIC OF TRINIDAD AND TOBAGO	
 DO	
 JAMAICA	
 PAPUA NEW GUINEA	
 SIERRA LEONE	

Commonwealth Secretariat,
Marlborough House, London, SW1.
23 May 1978.

of Taxation, Australia, as President from June 1984 until November 1985. Mr B O'Connor, Asst. Secretary, International Tax Policy Division, Inland Revenue, UK, served as Chairman of CATA from October 1982 until May 1983 and Mr E McGivern CB, Asst. Secretary, International Tax Policy Division, Inland Revenue, UK, as Chairman from May 1983 until November 1985.

Mr S I Chelvathurai, who was a Commissioner of Inland Revenue and Fiscal Adviser, Finance Ministry in Sri Lanka was appointed as Executive Secretary of CATA in November 1984. This position was redesignated as Executive Director in 1994 and Mr Chelvathurai continued to serve as Executive Director until December 1996. Mr J Simcock, Commissioner of Inland Revenue, New Zealand served as President of CATA from November 1985 until August 1988 and Mr S Sivalingam, Deputy Director-General of Inland Revenue, Malaysia served as Chairman of CATA from November 1985 until May 1991.

Due recognition was given by the Commonwealth Finance Ministers to the very important role that CATA had begun to play in the field of tax administration. This was reflected in the final communique which was released to all heads of government at the end of the Commonwealth Finance Ministers Meeting held in St Lucia in September 1986: 'Ministers noted with appreciation the activities of the Commonwealth Association of Tax Administrators which was set up following the decision by Finance Ministers in 1977. They urged all Commonwealth countries which are not yet members to join the association as soon as possible'.

In their meeting held in Mauritius in September, 1997, The Commonwealth Finance Ministers again reviewed the performance of CATA and were pleased to include the following observation in their communique: 'Ministers appreciated the contribution of CATA in capacity building in tax administration; and encourage it to extend the scope of its activities to new areas especially in providing technical assistance to member countries'

Founding Member Countries



Australia



Bahamas



Bangladesh



Barbados



Botswana



Canada



Cyprus



Fiji



Ghana



Grenada



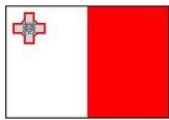
Jamaica



Kenya



Malaysia



Malta



Mauritius



New Zealand



Nigeria



Samoa



Singapore



Swaziland



The Gambia



Trinidad & Tobago



United Kingdom



5th CATA Technical Conference, Western Samoa, 1984

Similar support by the Ministers was expressed in their statement at a meeting in London in September - 'Noting that 2002 marks the 25th Anniversary of their decision to establish the Commonwealth Association of Tax Administrators, Ministers acknowledge the positive contribution that CATA has already made in building capacity in direct tax administration in member countries, and looked forward to the initiatives that would increase its effectiveness further in future'.

Since CATA's inception in 1978, the Association has widened and diversified its offerings to members. In addition to its annual technical conferences, CATA also organises high-level training programmes annually. The emphasis has not been of the number of capacity building programmes but rather on the quality of the programmes in so far as they address pertinent and contemporary issues faced by the tax administrations.

To further widen and deepen the reach of CATA's capacity building programmes, the organisation recently created a hub in the 'Knowledge Sharing Platform (KSP_{TA})' which serves a very invaluable platform for the management of workshops and training programmes as well as on line learning.

CATA has developed strong strategic partnerships with organisations and institutions that are also involved with capacity building in tax. For example, CATA is a member of the newly formed 'Network of Tax Organisations (NTO)', which brings together regional and international tax organisations to form a strong platform for advocacy in influencing the global tax agenda and share work programmes.

Over the next forty years, tax administrations will undoubtedly face new challenges and have numerous obstacles to overcome. However, CATA aspires to assist its members in tackling these challenges and to continue to promote excellence in tax administration throughout the Commonwealth.

A Global Organisation

CATA presently has a membership of 46 countries, making it one of the largest international tax organisations in the world. CATA's membership is also incredibly geographically diverse with members from countries from every continent, apart from Antarctica.

CATA Member Countries



Australia
Bangladesh
Barbados
Belize
Botswana
Brunei Darussalam
Cameroon
Canada
Cyprus
Eswatini
Fiji
Ghana
Grenada
Guyana
India
Isle of Man

Jamaica
Kenya
Kiribati
Lesotho
Malawi
Malaysia
Malta
Mauritius
Namibia
New Zealand
Nigeria
Pakistan
Papua New Guinea
Rwanda
Samoa
Seychelles

Singapore
Sri Lanka
Saint Kitts and Nevis
Saint Lucia
Swaziland
Tanzania
The Bahamas
The Gambia
Tonga
Trinidad & Tobago
Tuvalu
Uganda
United Kingdom
Zambia

The CATA Secretariat

The CATA Secretariat is located in Marlborough House, London, which is the headquarters of the Commonwealth Secretariat. Although CATA is organisationally independent, it is part of the larger Commonwealth set-up and relies on the Commonwealth Secretariat for the provision of accommodation and administrative support services such as finance, human resources, and IT.



Marlborough House

LOCATION OF COMMONWEALTH SECRETARIAT BUILDINGS
AND CATA OFFICE



The CATA Secretariat has not always been based at Marlborough House, as the archived image on the right demonstrates. The Secretariat was previously located at 4-12 Queen Anne's Gate, which is only a short walk away from its current position.

Executive Officials from 1978 to Today



President		
Term	Name	Country
1979 to 1982	Mr Hsu Tse Kwang	Singapore
1982 to 1985	Mr W J O'Reilly (until June 1984)	Australia
	Mr T Boucher (from June 1984)	
1985 to 1988	Mr J Simcock	New Zealand
1988 to 1991	Mr Y D Chimombo	Malawi
1991 to 1994	Mr Y D Chimombo	
1994 to 1997	Mr J B Lutainulwa (until October 1996)	Tanzania
	Mr G T Pasi (from October 1996)	Zimbabwe
1997 to 2000	Mr T Afemata	Samoa
2000 to 2003	Mr E Eusey	Belize
2003 to 2006	Mr M Waweru	Kenya
2006 to 2009	Mrs S Walcott-Denny	Barbados
2009 to 2012	Mr Sudhamo Lal	Mauritius
2012 to 2015	Mr G Blankson	Ghana
2015 to 2018	Tan Sri Dato M S Mahfar (until December 2016)	Malaysia
	Dato' Sri S Samitah (from December 2016)	
Chairman		
Term	Name	Country
1979 to 1982	Mr P Pinkus	Canada
1982 to 1985	Mr B O'Connor (until May 1983)	United Kingdom
	Mr E McGivern CB (from May 1983)	
1985 to 1988	Mr S Sivalingam	Malaysia
1988 to 1991	Mr S Sivalingam	
1991 to 1994	Mr N Bogan MBE	Papua New Guinea
1994 to 1997	Mr N Bogan MBE (until August 1995)	
		Mr G F E Cook OBE (from August 1995)

1997 to 2000	Mrs F Mwerinde	Uganda
2000 to 2003	Mr A N Prasad	India
2003 to 2006	Tan Sri Dato' Zainol Abidin	Malaysia
2006 to 2009	Mr M Mosafeer	Mauritius
2009 to 2012	Mr M Mosafeer	
2012 to 2015	Dato' Dr M S Mahfar	Malaysia
2015 to 2018	Mr S Lal	Mauritius

Vice Chairman

Term	Name	Country
1988 to 1991	Mr J B Shepherd CBE	
1991 to 1994	Mr J B Shepherd CBE (until February 1994)	
	Mr G F E Cook OBE (from February 1994)	
1997 to 2000	Mr G F E Cook OBE	
2000 to 2003	Mr G F E Cook OBE	
2003 to 2006	Mr G F E Cook OBE	
	Mr G F E Cook OBE	
2006 to 2009	Mr J McGinley (until 2006)	United Kingdom
	Mr D Rankin (from 2006)	
2009 to 2012	Mr D Rankin (until 2011)	
	Mr P Steeds (from 2011)	
2012 to 2015	Mr P Steeds (until December 2014)	
	Mr P Finnigan (from March 2015)	
2015 to 2018	Mr P Finnigan (until February 2017)	
	Mr J Swerdlow (from February 2017)	

Executive Secretary/Director

Term	Name	Country
1979 to 1982	Mrs V Sharma	India
	Mrs V Sharma (until December 1984)	
1982 to 1985	Mr S I Chelvathurai (from December 1984)	
1985 to 1988	Mr S I Chelvathurai	
1988 to 1991	Mr S I Chelvathurai	Sri Lanka
1991 to 1994	Mr S I Chelvathurai	

1994 to 1997	Mr S I Chelvathurai (until December 1996) Mr Z Kaleem (from January 1997)	Sri Lanka
1997 to 2000	Mr Z Kaleem	
2000 to 2003	Mr Z Kaleem	
2003 to 2006	Mr Z Kaleem	Pakistan
2006 to 2009	Mr Z Kaleem	
2009 to 2012	Mr Z Kaleem (until September 2010) Mr T Bakwena (from October 2010)	
2012 to 2015	Mr T Bakwena (until July 2013) Mr D Onduru (from August 2013)	Botswana
2015 to 2018	Mr D Onduru	Kenya



Executive officials of CATA at the 38th CATA Technical Conference in Ghana, 2017

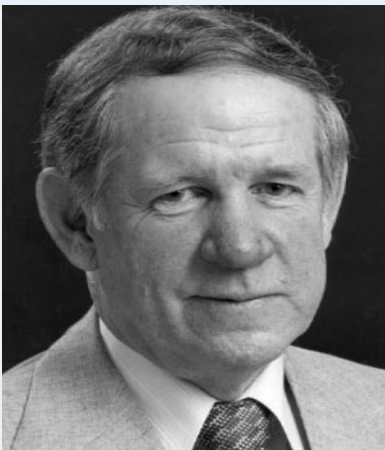
Photos Past and Present of the People of CATA



Mr Hsu Tse Kwang (Singapore)
First President of CATA 1978-82



Mr J Simcock (New Zealand)
President of CATA 1985-88



Mr W J O'Reilly (Australia)
President of CATA 1982-84



Mr J B Lutainulwa (Tanzania)
President of CATA 1994-96



Mr T Boucher (Australia)
President of CATA 1984-85



Mr T Afemata (Samoa)
President of CATA 1997-00



Mr E Eusey (Belize)
President of CATA 2000-03



Mr S Lal (Mauritius)
President of CATA 2009-12
Current Chairman of CATA



Mr M Waweru (Kenya)
President of CATA 2003-06



Mr G Blankson (Ghana)
President of CATA 2012-15



Mrs S Walcott-Denny (Barbados)
President of CATA 2006-09



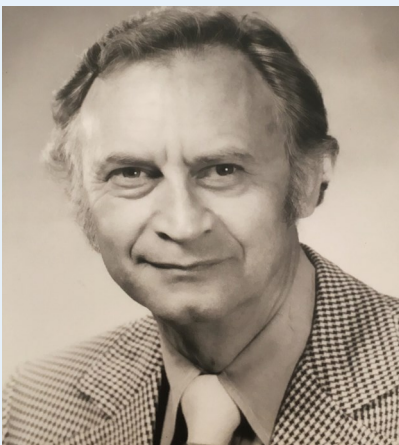
Tan Sri Dr M S Mahfar (Malaysia)
President of CATA 2016-16
Chairman of CATA 2012-15



Dato' Sri Sabin Samitah
(Malaysia)
Current President of CATA



Mr E McGivern CB (United
Kingdom)
Chairman of CATA 1983-85



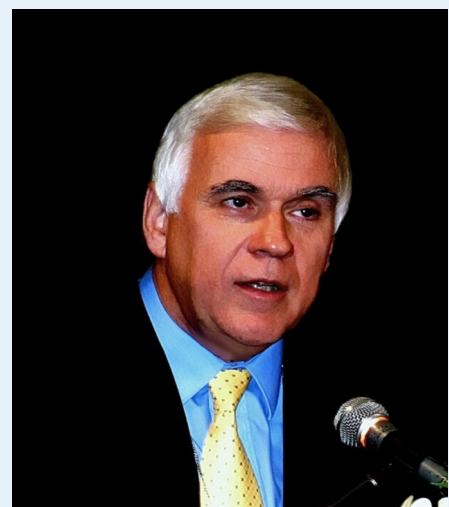
Mr P Pinkus (Canada)
First Chairman of CATA 1979-82



Sir N Bogan (Papua New Guinea)
Chairman of CATA 1991-95



Mr B O'Connor (United Kingdom)
Chairman of CATA 1982-83



Mr G Cook OBE (United Kingdom)
Chairman of CATA 1995-97
Vice Chairman 1994-2006



Mrs F Mwerinde (Uganda)
Chairman of CATA 1997-00



Mr J B Shepherd CBE (United Kingdom)
Vice Chairman of CATA 1986-94



Mr A N Prasad (India)
Chairman of CATA 2000-03



Mr J McGingley (United Kingdom)
Vice Chairman of CATA 2006-07



Mr M Mosafeer (Mauritius)
Chairman of CATA 2006-12



Mr D Rankin (United Kingdom)
Vice Chairman of CATA 2006-11



Mr P Steeds (United Kingdom)
Vice Chairman of CATA 2011-14



Mr S I Chelvathurai (Sri Lanka)
Executive Secretary of CATA 1984-96



Mr P Finnigan (United Kingdom)
Vice Chairman of CATA 2015-17



Mr Z Kaleem (Pakistan)
Executive Director of CATA 1997-2010



Mr J Swerdlow (United Kingdom)
Current Vice Chairman of CATA



Mr T Bakwena (Botswana)
Executive Director of CATA 2010-13



Mr D Onduru (Kenya)
Current Executive Director of CATA



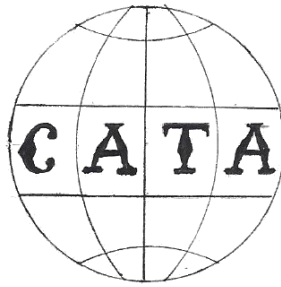
Mr J Hudson
Achieving Management Potential
Course Leader until 2013



Ms F Kirk
Commonwealth Tax Administrators
Course Leader until 2016

Creation of CATA Logo

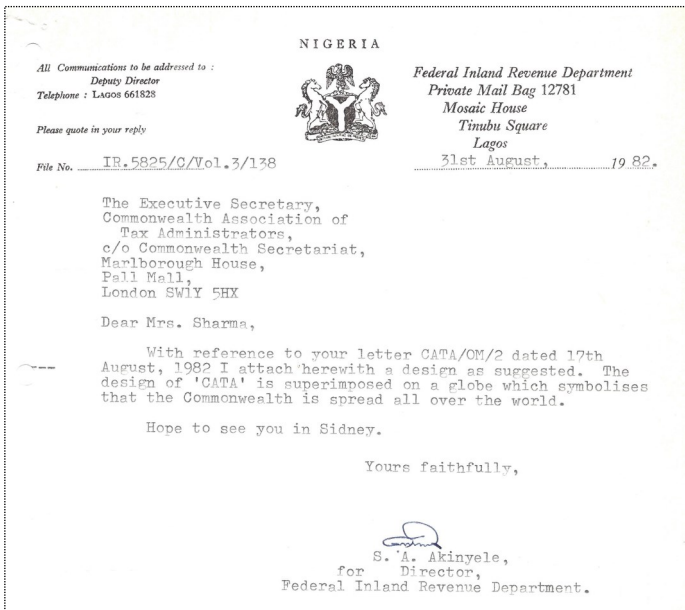
CATA's logo (far right) – a blue globe with the organisation's name at the centre of it – is one that you are most likely to be familiar with and will see numerous times throughout this publication. This image became the logo of CATA after a letter was sent from the CATA Secretariat in 1982 to all members requesting for them to submit logo proposals.



First draft of CATA logo, 1982

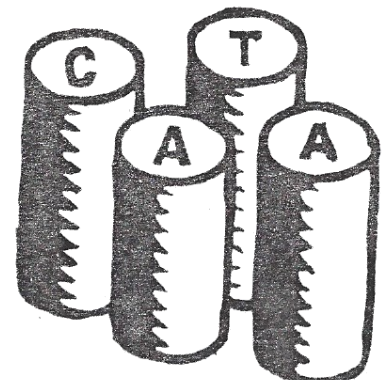
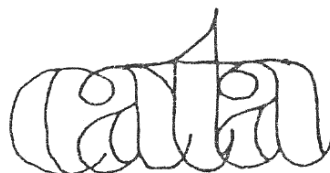
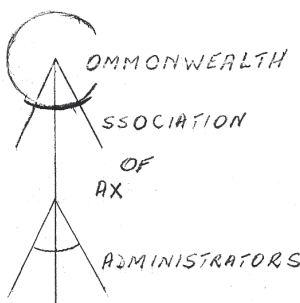
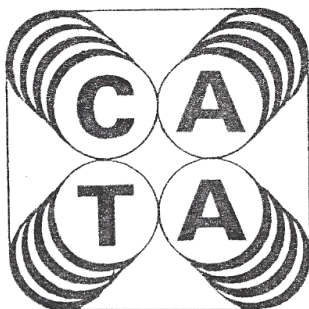


Current logo



A number of images were submitted to the CATA Secretariat for consideration, however, the one that was chosen (above) was designed by the Federal Inland Revenue Department of Nigeria. The letter accompanying the logo design (left) explains that the 'design of CATA is superimposed on a globe which symbolises that the Commonwealth is spread all over the world'.

All the other logo proposals that were received at the CATA Secretariat are shown below. Unfortunately, no further details, including which tax administration designed each logo, were found alongside these images in the archives.



Memories of CATA's Middle Years

I'm a voice from CATA's past. These days I run the website. However, as the UK representative on the Management Committee I served as Vice Chairman from 1994 until 2006. And as Chairman from 1995 to 1997. Looking back, these were some of the most rewarding and satisfying periods of my career with HMRC.

CATA enabled me to meet a very large number of people from around the Commonwealth, including Heads of State and even our own Queen and I travelled to many beautiful countries. In total I attended 13 conferences and perhaps 25 or 26 meetings of the Management Committee. I'm not sure if this a record, but it may get pretty close.

This anniversary magazine already describes the important work done by CATA in the field of tax and I don't propose to cover that aspect again here. Instead I would like to share some of my personal experiences with you. I do hope that you find them interesting.

The annual conference is always the highlight of the CATA year and each has left me with many happy memories. But I recall one that began in very sad circumstances. In 1997, I had to open the conference in Samoa by calling for a moment's silence in memory of Princess Diana, who had tragically died in a car crash in Paris only hours before. It was surprising how quickly the news had reached that part of the Commonwealth and how deeply it had affected people there.

But I am getting ahead of my story. Let me start at the beginning.

My first conference was in Pakistan in 1993. Zahir Kaleem, who became a life-long friend and who a few years later succeeded Sam Chelvathurai as CATA's Executive Director, was then working in a senior position for the Pakistan Revenue. He was responsible for organising the conference. And he did a brilliant job. His master stroke was to secure the services of the President of Pakistan himself to formally open the conference. That gave the conference considerable status and as a result it became quite a grand affair.

I recall at one stage walking with other delegates with other delegates down a long red carpet to a reception hosted in a clearing in a park in Rawalpindi. During the walk we were showered with rose petals by little girls stationed at intervals along the carpet. And as we reached the clearing, dozens of white doves were released into the sky. A truly magical experience.

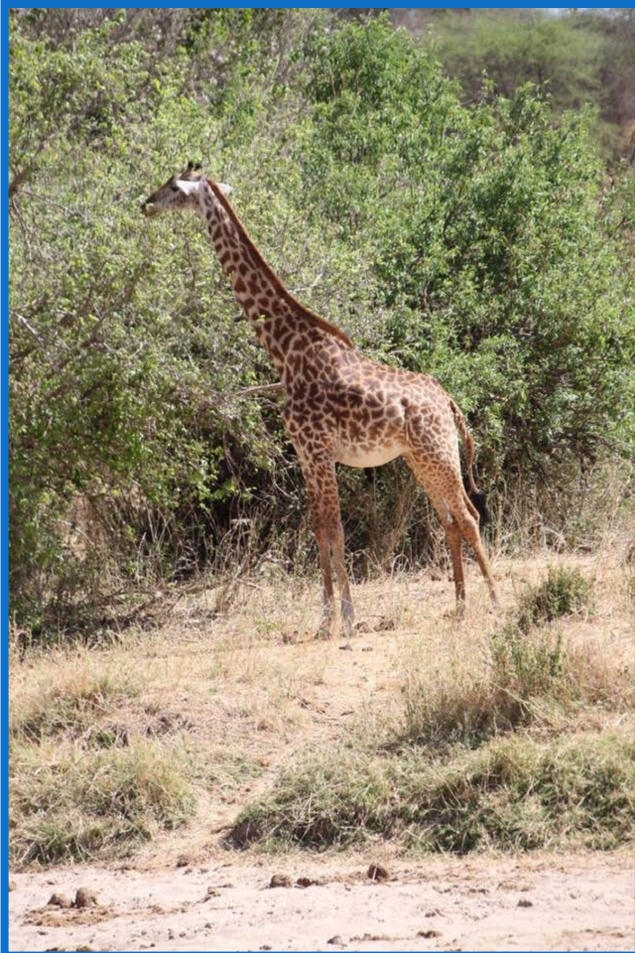
I saw at first hand just how hard Zahir and his team had to work to achieve such a high standard. I recall him wearing three mobile phones continuously for communication with his



Pakistan 1993. The doves are released.

support staff (and this was at a time when mobiles were bricks and not the small light things they are now.)

1994 took the conference to Arusha in Tanzania. At the time the road from the airport to the town was undergoing some serious repair work and our vehicle was obliged to divert along very bumpy tracks. So by the time we reached the entrance to the hotel drive delegates were all very shaken up and looking forward to riding on smooth tarmac. Unfortunately the hotel, in its wisdom, had installed a series of speed bumps. How we laughed!



The highlight for me of the Tanzania social programme was a journey through the game reserves, ending with a mini safari across the floor of the Ngorongoro crater. So beautiful and so many animals to see. I recall very vividly Sam Chelvathurai spying his first giraffes, grazing the tops of trees. Sam threw his arms wide and exclaimed 'OH MY FRIENDS' (Sam is himself over 6 feet and very much taller than his fellow Sri Lankans. So he clearly felt a natural affinity with the giraffes!)

Remaining briefly on the subject of height, Zahir Kaleem, who succeeded Sam, was noticeably shorter. I understand from Zahir that when Sam first introduced him to the Commonwealth Secretariat Deputy Secretary General, the DSG looked at Zahir's stature and with a smile said, 'You have replaced Big Sam'. Zahir replied, tongue in cheek, that the management committee had decided that this was the only way to further downsize CATA!

I became Chairman during the conference in Malta in 1995, when the then Chairman Nagora Bogan received a surprise phone call from his government, appointing him as Papua New Guinea's ambassador to the United States, with instant effect. Almost immediately, Nagora was on a plane to

Washington and the Management Committee had decided that I should stand in as Chairman until a replacement could be elected during the next General Meeting, in 1997. So it was then that I unexpectedly found myself trying to fill Nagora's rather large shoes!

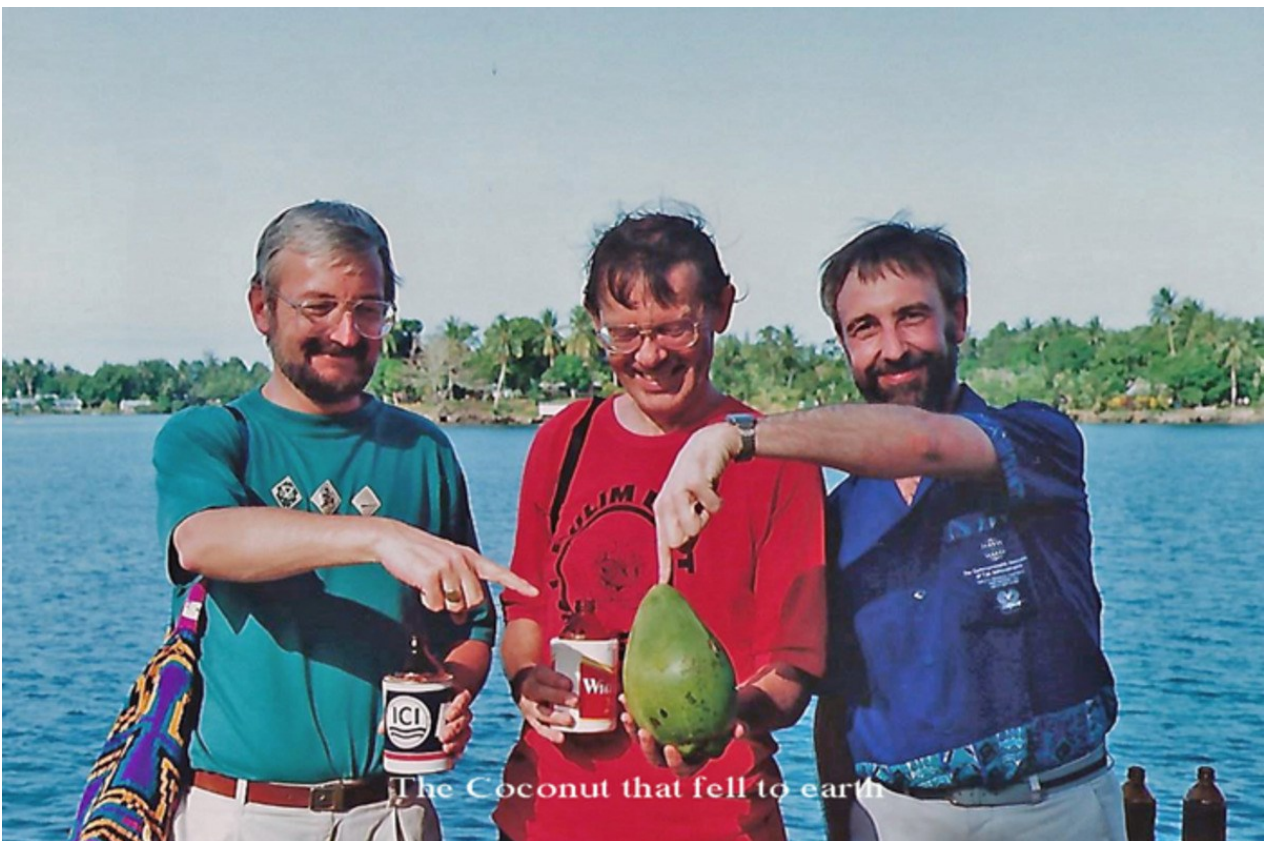
As a consequence, during the 1996 conference in Zimbabwe I had to wear two hats, operating as both the Chairman and my own Vice Chairman for the entire meeting. It was a tiring week. I quickly learned that managing a technical debate conducted in all of the many different dialects of English that are in use around the Commonwealth (including my own) was not as easy as I had thought. There were occasional communication failures. (E.g Chairman replying to Mr X: 'Thank you for that statement Mr X'. Mr X's response: 'That was not a statement Mr Chairman. That was a QUESTION!') But what an experience! And what wonderful hospitality from our hosts, led by Gersham Pasi! My enduring memory is of a visit to the mighty Victoria Falls.

1997 took the conference to Samoa. I've mentioned the opening ceremony already. Samoa is a Pacific paradise, famed as the inspiration for the musical and movie 'South Pacific'. A volcanic island fringed by white sand beaches and palm trees with a lagoon surrounded by a reef, one mile out. The conference was hosted in a building with sides open to the elements. This obviated the need for air conditioning and worked surprisingly well. After the opening ceremony the General Meeting elected a new Chairman, Feddy Mwerindwe, and I reverted to being Vice Chairman.

All CATA conferences are organised to a very high standard but inevitably, and usually because of rapidly changing external factors, the well thought out arrangements do not always go quite to plan. I recall for example that in the days immediately preceding one CATA conference the identity of the Chief Guest changed several times at the very last minute because of conflicts in the work schedules of the senior individuals concerned. And as a consequence, at the beginning of the opening ceremony, the master of ceremony tasked with introducing the Chief Guest suddenly realised - with evident horror - that he did not know the name of the person finally chosen. He tried 'Who needs no introduction' and then, seeing that solution simply would not wash with his audience, crossed the floor and, while the TV cameras continued to roll, asked the Chief Guest who he was. We all empathized with him!

Delegates themselves also sometimes get things wrong. During the Zambia conference in 2004 my colleague from the UK mistook the Mayor of Lusaka for the hotel doorman, and asked him to call us a taxi. (The Mayor was standing out front of the hotel at the time, wearing all of his regalia, waiting for his driver. Fortunately he saw the funny side.)

Occasionally a delegate has had a potentially hazardous encounter with nature. I'm indebted to Ed Campbell for the photo below (from the Papua New Guinea conference, which was before my time) showing the coconut that fell from a great height and only narrowly missed the head of my predecessor as the UK Representative, Brian Shepherd CBE.



The security arrangements provided for delegates during the conference, particularly in the context of transport, have rightly always been accorded great importance. But these probably reached an all-time high during the 2003 conference in Malaysia, when we were taken by coach from Kuala Lumpur to Melaka, a journey across three States. We were provided with a full police motorcycle escort in each State. The escort changed each set of traffic lights to green as we approached. And I watched in amazement as each convoy of motorcycles peeled off as we crossed a State line and was replaced immediately by an identical escort provided by the police force of the next State.

The last conference that I attended, before my retirement in 2006, was that in Ottawa. As with all the others the organisation was of the highest standard, our hosts were very hospitable and the venue and other arrangements were superb.



Samoa, 1997. Right, Gershon Pasi (Zimbabwe). 2nd R, Mr Chimombo (Malawi), me with ever present video camera.

I consider myself very lucky to have been involved with CATA. It is people that make the organisation and the people that I have met through CATA have been the finest, both in ability and character. I cannot recall a lasting disagreement with any of them. It was a great privilege to work initially with Sam Chelvathurai, who was responsible for launching CATA (originally just an information clearing house) onto the world stage. And a pleasure to watch Zahir Kaleem, Sam's successor as Executive Director, consolidate and build on that foundation. (It was Zahir who introduced the Country Correspondent and Regional Director framework, which has served us well since as an information system.)

It was also a privilege to make such friends as Ed Campbell (Canada), Vincent Galea, Albert Misfud and Adrian Chetcuti (Malta), Samba Saye (The Gambia), Yuvensio Chimombo (Malawi) and the late Dr John Atta Mills, formerly Ghana's Commissioner of Taxes and a CATA stalwart, who in 1997 was elected Vice President of Ghana, and in 2009, the President of Ghana. A proud moment for CATA.

Tutu Bakwena and Duncan Onduru have both proved to be very worthy successors in the post of Executive Director. It now falls to Duncan to take CATA forward, in challenging conditions. I wish both him and CATA well.

By Gerald Cook OBE

Want to see more?

The photographs featured in this article are a small selection of images from Gerry's personal collection. To view additional images, please visit catatax.org/photo-gallery/memories/

Governance Structure of CATA

Management of CATA

The administrative and financial affairs of the Association are governed by the General Meeting. Under the Constitution, elections for all office bearers of CATA are held at General Meetings convened after every three years. The management of the day to day business of the Association vests in a Management Committee consisting of elected members from fourteen countries, including a Chairman and a Vice Chairman. At the Thirteenth General Meeting held in Malacca, Malaysia in November 2015, the following members were elected to serve on the Management Committee:

1. Barbados
2. Botswana
3. Canada
4. Ghana
5. India
6. Kenya
7. Maldives¹
8. Malta
9. Mauritius
10. Namibia
11. Nigeria
12. Papua New Guinea
13. Sri Lanka
14. United Kingdom

¹ Maldives left The Commonwealth in 2016 and is no longer member of the Management Committee

General Meetings

Thirteen General Meetings have so far been held:

No	Year	Venue
1	1979	Singapore
2	1982	Australia
3	1985	New Zealand
4	1988	Malawi
5	1991	Papua New Guinea
6	1994	Tanzania
7	1997	Samoa
8	2000	India
9	2003	Malaysia
10	2006	Mauritius
11	2009	Malawi
12	2012	Malta
13	2015	Malaysia



The table below demonstrates which countries have served as a member of the Management Committee of CATA.

Country	Years active as member of the Management Committee	Total number of years served
Australia	2000-03, 2003-06, 2006-09, 2009-12, 2012-15	15
Bangladesh	1991-94	3
Barbados	1985-88, 2000-03, 2003-06, 2012-15, 2015-18	15
Belize	1997-2000, 2000-03	6
Botswana	1979-82, 1991-94, 1994-97, 2015-18	12
Cameroon	1997-2000, 2003-06, 2006-09, 2012-15	12
Canada	1979-82, 1982-85, 1985-88, 1988-91, 1991-94, 1994-97, 1997-2000, 2000-03, 2003-06, 2006-09, 2009-12, 2012-15, 2015-18	39
Cyprus	1994-97	3
Fiji	1985-88	3
Ghana	1991-94, 1997-2000, 2003-06, 2015-18	12
India	1979-82, 1985-88, 1988-91, 1994-97, 1997-00, 2003-06, 2006-09, 2012-15, 2015-18	27

Jamaica	1979-82, 1991-94, 1994-97	9
Kenya	1982-85, 1994-97, 2009-12, 2012-15, 2015-18	15
Lesotho	2006-09, 2009-12	6
Malawi	1994-97, 2006-09, 2009-12	9
Maldives	2012-15, 2015-16	4
Malta	1991-94, 1997-2000, 2000-03, 2003-06, 2006-09, 2009-12, 2012-15, 2015-18	24
Malaysia	1979-82, 1985-88, 1988-91, 1991-94, 1994-97, 1997-2000, 2000-03, 2003-06, 2006-09, 2009-12, 2012-15	33
Mauritius	2000-03, 2006-09, 2009-12, 2012-15, 2015-18	15
Namibia	2015-18	3
Nigeria	1979-82, 1985-88, 1991-94, 2000-03, 2006-09, 2009-12, 2012-15, 2015-18	24
New Zealand	1982-85, 1985-88, 1988-91, 1997-2000, 2000-03, 2003-06, 2006-09	21
Pakistan	1991-94, 1994-97, 2006-09	9
Papua New Guinea	1979-82, 1988-91, 1991-94, 1994-97, 1997-2000, 2009-12, 2012-15, 2015-18	24
Samoa	1991-94, 1994-97	6
Sierra Leone	1994-97	3
Singapore	1982-85	3
South Africa	1997-2000, 2003-06	6
Sri Lanka	1982-85, 1985-88, 1988-91, 1997-2000, 2000-03, 2003-06, 2009-12, 2015-18	24
Tanzania	1985-88, 1991-94, 2003-06	9
Trinidad and Tobago	1988-91	3
Swaziland	1988-91, 2000-03, 2012-15	9
The Gambia	1982-85, 1988-91, 1994-97, 2000-03, 2009-12	15
Uganda	1997-2000	3
United Kingdom	1979-82, 1982-85, 1985-88, 1988-91, 1991-94, 1994-97, 1997-2000, 2000-03, 2003-06, 2006-09, 2009-12, 2012-15, 2015-18	39
Zambia	1988-91, 1997-2000, 2000-03, 2003-06	12
Zimbabwe	1985-88, 1991-94	6



Members of the Management Committee together in London, 2017

The Technical Conferences



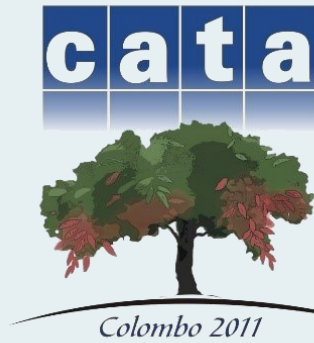
10th Technical Conference, Cyprus, 1989

One of the objectives for which CATA was set up is to provide a forum for senior tax administrators to meet and discuss problems of common concern, to enable them to enhance their skills and update their technical knowledge. One of the means through which CATA seeks to achieve this objective is through its annual technical conferences/workshops at which topics selected for discussion cover specific areas of practical relevance to tax administrators. These technical conferences, which are rated very highly by delegates, have continued to gain in stature through continually higher quality of technical content, the expertise of resource persons who deliver these contents, and the organisational professionalism of host country administrations.



CATA Eleventh Technical Conference
3 to 7 December 1990 - Mauritius

Colours of the Conferences: The Logos from 2007-2018



The Topics

Year	Venue	Topic(s)
1979	United Kingdom	Tax evasion
1980	Swaziland	Collection of taxes
1981	Sri Lanka	(a) Tax treatment of small business (b) Taxpayer education
1983	India	Staff deployment
1984	Western Samoa	Tax incentives to promote economic/social objectives
1985	New Zealand	Use of computers and corporate planning
1986	Canada	Withholding taxes
1987	Malaysia	Taxation of corporations
1988	Malawi	(a) Improving tax collections (b) Role of tax administrator in tax policy
1989	Cyprus	Improving tax compliance: (a) Among self-employed persons/small businesses (b) Through better taxpayer education
1990	Mauritius	Taxation of non-resident corporations
1991	Papua New Guinea	Effective utilisation of resources

DELEGATES
 TO THE
FOURTEENTH ANNUAL TECHNICAL CONFERENCE OF
COMMONWEALTH ASSOCIATION OF TAX ADMINISTRATORS
 WITH THE
PRESIDENT OF PAKISTAN, MR. WASIM SAJJAD
 Islamabad-Pakistan, October 24th, to 28th 1993





17th Technical Conference, Zimbabwe, 1996

1992	Nigeria	(a) Human resource development and training (b) Improving the collection function
1993	Pakistan	(a) Statutory powers of obtaining information (b) Tax incentives for economic growth
1994	Tanzania	(a) Taxation of oil/mining (b) Organising and managing tomorrow's tax administration
1995	Malta	(a) Self-assessment (b) Capital taxation
1996	Zimbabwe	(a) Use of modern technology in tax administration (b) Taxation of multinational enterprises
1997	Samoa	Tax audits
1998	Uganda	(a) Customer service programmes (b) Effectiveness of recent tax reforms in widening the tax base
1999	Belize	(a) Impact of electronic commerce on taxation (b) Taxing the self-employed and the informal sector
2000	India	(a) Harmful tax competition and money laundering (b) Reform and modernisation of tax administration in the new millennium
2001	Ghana	(a) Taxation of foreign exchange gains and losses (b) Transfer pricing and thin capitalisation
2002	South Africa	(a) Major issues in tax policy and administration facing CATA countries (b) Tax treatment of charitable organisations, public utilities and service bodies
2003	Malaysia	(a) Self-assessment of income tax in CATA countries (b) Human resource development
2004	Zambia	(a) Strategies for widening the tax base (b) Building capacities in revenue agencies

2005	Canada	(a) Customer services (b) Tax evasion and avoidance
2006	Mauritius	(a) Strategies for taxation of the self-employment sector (b) Practical approaches towards ensuring integrity in tax administration
2007	Kenya	(a) Effectiveness of reform measures in tax administration (b) International and domestic aspects of tax fraud, evasion, and avoidance
2008	Cameroon	(a) Role of taxation in economic development (b) Information technology - opportunities and challenges for tax administrators
2009	Malawi	(a) Strategies for taxation of cash-based transactions (b) Current developments in organising for effective tax administration
2010	Nigeria	(a) Taxation of specialised sectors (b) Exchange of information - domestic and international
2011	Sri Lanka	(a) Transfer pricing (b) Taxpayer education as a compliance tool
2012	Malta	(a) Self-assessment: issues and challenges (b) ICT as a platform for modern revenue administration
2013	Rwanda	(a) SMMEs - Strategies for taxing an untapped resource for development (b) Current issues around taxing high-net-worth individuals
2014	Botswana	(a) Emerging tax issues in the extractive industry (b) Transparency and exchange of tax information in large businesses
2015	Malaysia	(a) Governance and integrity in tax administration (b) Abuse of treaties in base erosion and profit shifting
2016	Barbados	(a) Compliance and enforcement (b) Building strategic alliances through exchange of tax information
2017	Ghana	(a) Facilitating, monitoring and enabling compliance through technology (b) Equipping staff with skills to deliver in an increasingly digital environment
2018	Fiji	(a) Managing taxpayer services (b) Implementing BEPS initiatives: opportunities and challenges



Fiji - the host for the 39th CATA Technical Conference

Training Programmes

Over the years CATA has continued to lay increasing emphasis on its various training programmes and on marshalling resources necessary for funding the programmes. Like its technical conferences, the quality of CATA's training programmes has also gained universal recognition. Some of CATA's training programmes have become well established over the years and are organised on an annual basis. Training contents are reviewed and revised every year to encompass new developments as they take place and in some cases, in anticipation of developments.

Some of the specific annual training programmes are as follows:

Senior Leadership Programme (SLP)

This programme targeting senior tax officials has been held annually in the UK since 1983. It was formally referred to as Achieving Leadership Potential (ALP) but was renamed as SLP in 2018. It is sponsored by CATA, and organised and run by Her Majesty's Revenue & Customs (HMRC) of the United Kingdom. It is designed to develop those with the potential to reach the highest levels, especially those who are or will be involved and interested in organisational, cultural and technical changes. The course provides participants with opportunities to develop innovative solutions to problems, and examine some important taxation issues in a highly practical manner, particularly in the field of international tax.

Other opportunities for the participants include:

- Making the most of their ability and completing a personal development plan;
- Exploring management concepts and techniques with an emphasis on resource management and quality development;
- Widening their knowledge of domestic and international taxation through an exchange of views and ideas;
- Group learning, team dynamics and discussions;
- Meeting managers from other tax organisations from around the world;
- Developing ideas and solutions to problems in their own organisation through project work;
- Using latest training and development techniques;
- Meeting and discussing management and technical issues with senior UK officials; and
- Visiting operational tax offices.



The ALP/CTIC Reception, 1999

The Commonwealth Tax Auditors Course (CTAC)

The course is designed for middle level officials who are involved in:

- Examination of business accounts; and/or
- Dealing with the training of such staff.

The course provides opportunities to enhance knowledge and skills in:

- Identification and pursuit of non-compliance to improve the effectiveness of domestic compliance organisations;
- Risk analysis in case selection and interviewing techniques;
- IT skills, the impact of e-commerce, internet-aided compliance work and issues associated with cross border transactions; and
- Management and technical issues through meetings with senior UK HMRC officials.



The course also includes visits to operational tax offices.

CTAC provides a perfect blend of modern on-line training opportunities along with face to face contact during the residential period in the United Kingdom. Above all, it provides hands on experience through visits to various field offices of Her Majesty's Revenue & Customs.

It has been possible for CATA to maintain both SLP and CTAC only because of the commitment and financial support of the United Kingdom. It has also been provided with most

Year	Senior Leadership Programme*		Commonwealth Tax Auditors Course**	
	Number of countries participating	Number of participants	Number of countries participating	Number of participants
2012	5	13	5	15
2013	6	15	7	15
2014	11	16	8	17
2015	7	10	7	13
2016	6	16	6	16
2017	11	14	8	11
2018	10	23	-	-

*Formally known as 'Achieving Management Potential'

**Formally known as 'Commonwealth Tax Inspectors Course'

Taxation of International Transactions (TOIT)



This programme, organised in co-operation with the Inland Revenue Board of Malaysia, has been in operation since 1996. More than 500 officers from a total of 40 member countries have participated over the last 22 years. It arose out of the recognition that international tax issues continue to be a challenge in most countries. The purpose of the workshop is to broaden and deepen participants' understanding of the rules of international taxation, especially tax treaties, by considering their application in interaction with domestic tax law and to commercial transactions which involve flows of funds across international frontiers. Thus a critical area of focus is on transfer pricing.

The programme was restructured in 2018 to consist of two separate workshops: Tax Treaties Workshop and Transfer Pricing Workshop. The restructure of TOIT means that tax administrations can send different officers to each training programme. In this way, countries are able to select the most appropriate officers to attend each workshop. Member countries can also send officers to both workshops.

The Inland Revenue Board of Malaysia has reiterated its commitment to continue sponsoring this programme. The programme has also benefited from resource persons and experts provided by CATA member countries such as the UK's Her Majesty's Revenue and Customs (HMRC), Australian Taxation Office, and Kenya Revenue Authority.

Year	Number of countries participating	Number of participants
2015	14	27
2016	15	26
2017	12	28
2018	11	50

CATA Newsletter



THE COMMONWEALTH ASSOCIATION OF TAX ADMINISTRATORS NEWSLETTER

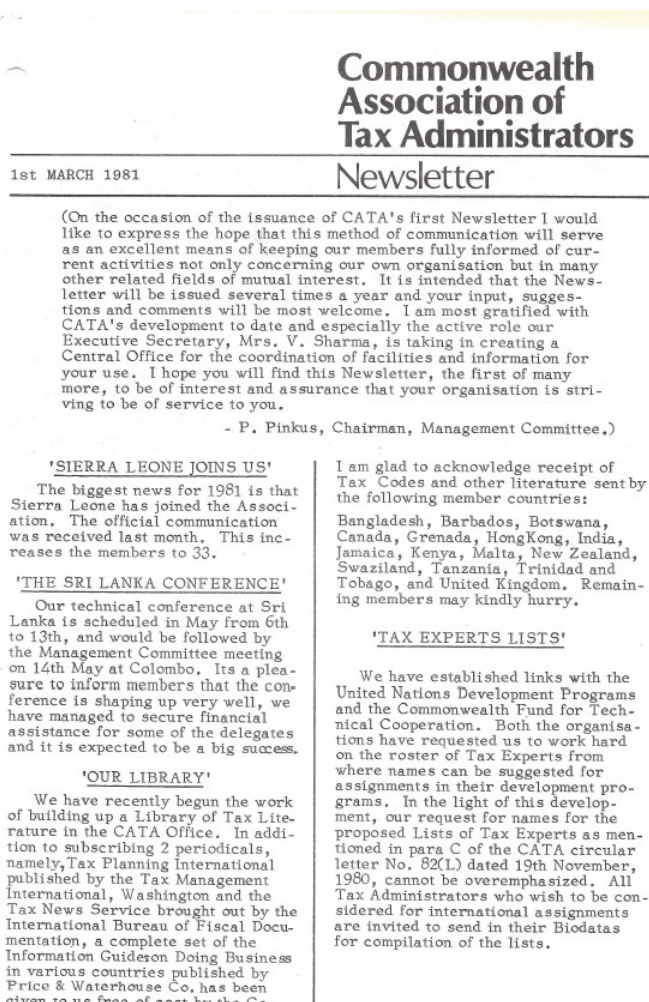
CATA published its first ever newsletter in March 1981 (the front page of which can be seen below). The newsletter was created to aid communication between the CATA Secretariat and CATA members by regularly keeping members up to date with any organisational developments. It was also created with the aim of providing a means for CATA member countries to share news from their tax administrations.

As well as the articles shown in the image, the first edition of the newsletter contained a directory of upcoming tax training programmes and conferences. The last section featured the launch of a series titled 'Introducing the Members'. The article explains that the purpose of the series is to inform readers about each member country and their tax system. Barbados was the first country to be presented in the series and it continued to run until the December 1984 edition of the newsletter.

Since the first newsletter was printed 37 years ago, 146 further newsletters have been published and circulated amongst CATA members. The newsletter has undergone a few changes over the years, the most prominent being that it is now published and shared electronically. However, alongside the CATA website, it continues to be a valuable communication tool for our members.

CATA would like to thank the Country Correspondents that contribute articles that feature in the newsletter and encourage the Country Correspondents to continue submitting articles to ensure that the newsletter remains a useful resource of shared information.

Copies of the newsletters dating from 2002 to the present day are available to download from the CATA website.

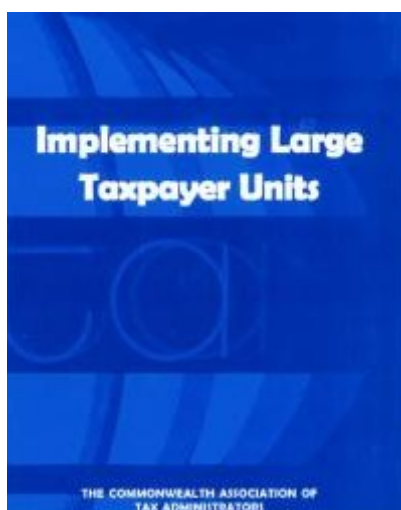
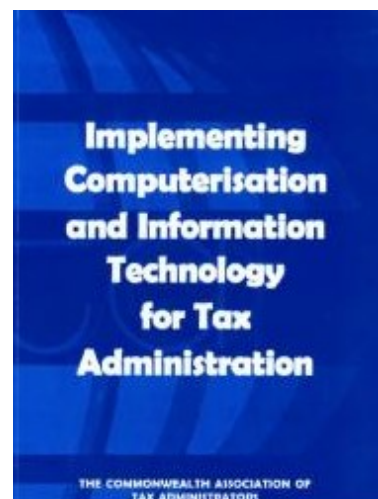


Publications

CATA has published a number of research projects aimed at providing useful and reliable findings on various aspects of tax policy and administration to its members. All publications shown below can be purchased via the Commonwealth Secretariat website - thecommonwealth.org

Implementing Computerisation and Information Technology for Tax Administration

This publication offers guidance to revenue agencies that are in the process of designing or implementing computerisation or information technology projects to improve the efficiency of their tax administration. It draws on the experiences of Australia, Malaysia, Malta, Pakistan, Singapore and Tanzania.

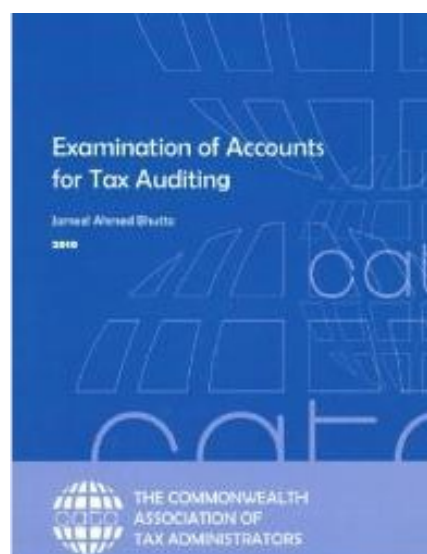


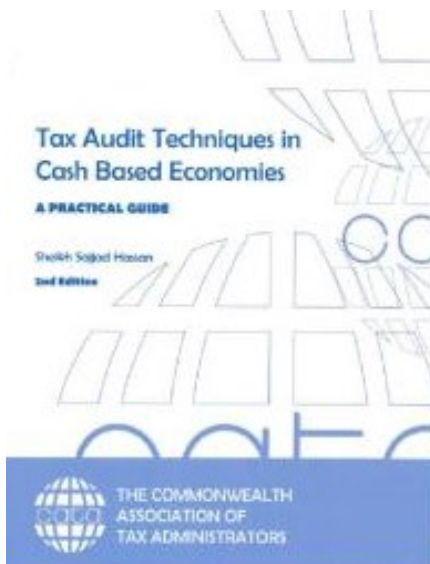
Implementing Large Taxpayer Units

More and more tax administrations are setting up specialised units for dealing with large taxpayers. This publication presents the experience of seven Commonwealth tax administrations that have successfully created such units and identifies good practices in this area.

Examination of Accounts for Tax Auditing

This practical guide will help tax auditors to identify material defects and distortions in accounts prepared with the wilful intention of avoiding the proper taxation of income. Those tax auditors who are not well versed in accounting methods, procedures and principles will also find this a useful guide to enhancing their general understanding of accounting practices, enabling more effective scrutiny of business accounts.



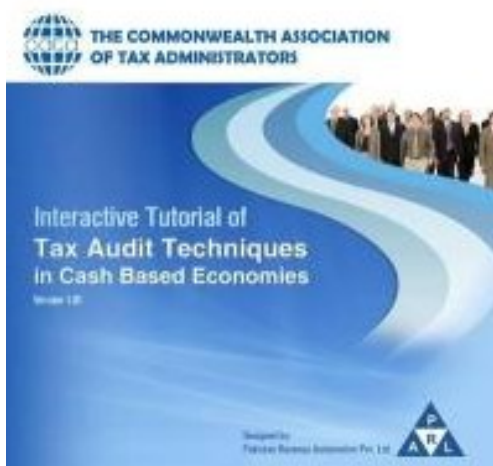
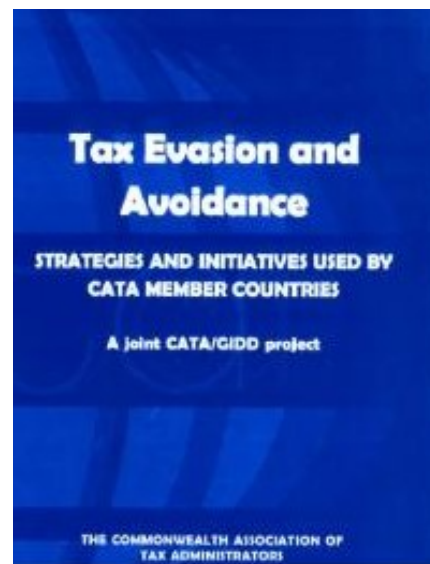


Tax Audit Techniques in Cash Based Economies

This practical guide explains for the benefit of tax collection professionals how to detect unrecorded cash transactions, where it can be both easy and safe to conceal many transactions from the authorities. The size of the resulting 'informal economy' can rival or even exceed that of the formal economy. Even in developed countries, cash transactions are often used to evade tax, so the guide is of use to professionals worldwide.

Tax Avoidance and Evasion: Strategies and Initiatives used by CATA Member Countries

This book summarises the strategies and initiatives used by tax administrations around the world, and in particular in Commonwealth countries, to prevent, detect and deal with tax evasion and avoidance, from 'command and control' approaches such as penalties and sanctions to 'responsive regulation' such as taxpayer education and assistance.

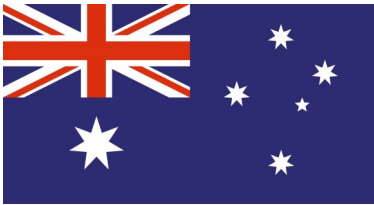


Interactive Tutorial of Tax Audit Techniques in Cash Based Economies

An interactive guide to help users learn and understand tax audit techniques in cash based economies.

Celebrating Milestones in Tax Administration: Contributions from CATA Member Countries

Member countries describe how they have benefitted from being a member of CATA, look back at important milestones in tax policy and development, and demonstrate the ways in which their tax administration has been strengthened and improved since 1978.



Australian Government

Australian Taxation Office

Australia

The Australian Taxation Office: Change Over the Years

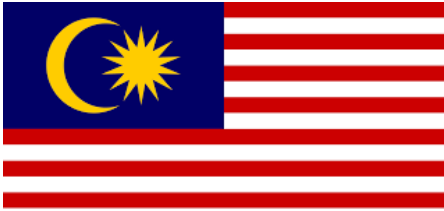
As the Australian Government's principal revenue agency, the Australian Taxation Office's (ATO) role has grown over the years to meet the needs of a modern and dynamic Australia.

The ATO underwent rapid and far-reaching change in the 1980s, as the need to tackle tax avoidance schemes more directly forced it to reconsider how it did its work. By far, the biggest change was the introduction of self-assessment in 1986, revolutionising the ATO and allowing assessors to be redeployed to other high priority tax technical work.

Change continued into the 1990s, as the ATO reviewed the self-assessment process, reducing and increasing the certainty of the process for those who had done their best in their dealings with us. The organisation also underwent the process of 'modernisation' during this decade, giving tax officers new tools to work with and transforming the ATO from a group of associated branches into one national organisation, providing services to the community.

The 2000s saw the introduction of a new tax system with new complexities, including the goods and services tax and business activity statement. In response, the ATO renewed its focus on the community to make it easier for taxpayers to comply and reduce compliance costs. This became known as the Change Program and was the biggest driver of ATO change during the decade. Further, the *Reinventing the ATO* Program Blueprint was developed in 2014 through consultation with both the community and ATO staff, committing to transforming how clients and staff experienced the tax and superannuation systems.

The ATO's goal is for compliance with tax and superannuation systems to be easy and non-compliance difficult, and for the Australian community have full trust and confidence in the ATO and the tax and superannuation systems. This client focus continues to underpin organisational transformation into the future.



Malaysia

Malaysia's Involvement in CATA Throughout the Years

Malaysia became one of the earliest members of CATA since its inception in 1978. As a CATA member, we subscribe to CATA's objectives in assisting member countries through knowledge sharing and promoting collaboration between tax administrations.

In this regard, Malaysia has been hosting workshops on Taxation of International Transactions (TOIT) since 1996 which have benefited 598 officers from 39 members in the aim to share with other CATA members the importance and knowledge in various subjects focusing on international transactions.

2018 signifies the evolution of TOIT with the introduction of a new format to the programme. TOIT is divided into two parts; the first, focusing on tax treaties and the second on issues relating to transfer pricing.



The Malaysian Tax Academy in Bandar Baru Bangi, Selangor

The most memorable moments for Malaysia was when we were given the honour to host three CATA annual technical conferences in 1987, 2003 and 2015. The hosting of the conferences provided Malaysia with the opportunity to bring members together and at the same time to display Malaysia's diversity.

Due to Malaysia's active participation and involvement with CATA technical conferences and organizing international training programmes through the years, Malaysia has been given the privilege to hold important positions in CATA's Management Committee. Apart from being a member of CATA's Management Committee, Malaysia was elected as President and Chairman of CATA for several terms.

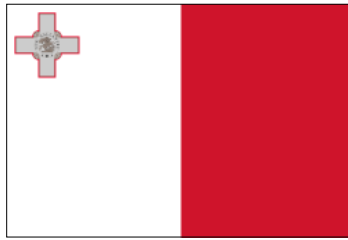
The Chairman of CATA was held by Mr S Sivalingam, Deputy Director General of Inland Revenue, Malaysia from 1985 to 1991, Tan Sri Dato' Zainol Abidin Abd Rashid, Director General of Inland Revenue Board of Malaysia from 2003 to 2006 and Tan Sri Datuk Wira Dr Mohd Shukor Mahfar, Chief Executive Officer of Inland Revenue Board of Malaysia for the period of 2012 to 2015.



36th CATA Technical Conference—the most recent conference to be held in Malaysia

Tan Sri Datuk Wira Dr Mohd Shukor Mahfar also held the position of presidency of CATA from 2012 to 2016 and was succeeded by Dato' Sri Sabin Samitah, Chief Executive Officer of Inland Revenue Board of Malaysia from 2016 to date.

Malaysia always welcomes CATA members to share experiences and best practices in various aspects of tax administration, particularly on oil and gas. With continuous support from members, Malaysia will continue to play its part in contributing towards the development and future of CATA.



Malta

In a globalised environment where cross border activities have become the norm, it has become of vital importance that domestic revenue departments do not operate in isolation but work together with other foreign tax administrations. CATA has always served as an excellent forum where tax authorities from all over the world meet and share ideas and discuss problems. CATA's selection of topics for the technical conferences have always been very relevant for the times.

Malta has benefited greatly from its attendance in the technical conferences. The quality of the speakers, discussions and collaboration has always provided fertile ground for the sharing of best practices and ideas. The Maltese Tax Authority has organised two technical conferences in Malta, the first in 1995 and the last one in 2012. The preparation and organisation of such an important event has served as an important learning experience for the Malta and served as an exercise in teamwork, bringing together staff from the various offices to work together in synergy. The topics chosen for the 2012 conference provided the speakers from the Maltese Tax Authority with the opportunity to display our advances in the field of self-assessment. Malta had taken up the idea to develop a system based on self-assessment during a CATA technical conference. We can also say that the feedback we received from the other member states during the conference provided ideas for fine-tuning the system.

Malta being a member of the European Union (EU) has to abide with the obligations of a member state. In recent years, the EU has made a great emphasis on exchange of information and base erosion and profit shifting (BEPS) and the recent CATA conferences in Botswana and the conference in Malaysia, which treated exchange of information and BEPS respectively were timely and useful.

During the conference in Ghana there was a presentation by PwC that treated audit assurance. Consequently, the Malta Tax Authority has adopted audit assurance as a requirement in certain rulings by the Commissioner. The Ghana conference also lit the red light that the Authority had to adjust certain practices where it comes to audits and investigations. During the conference various countries explained how they had recruited data analysts and data scientists to perform the risk analysis and that this proved highly beneficial for audits. The Maltese Tax Authority has taken this line of action and is recruiting experts in the field of data management to handle data.



Mauritius

MRA - CATA: Sustained Partnership

The 40th anniversary of the Commonwealth Association of Tax Administrators (CATA) is being celebrated at a time when its Chairman avails to be Mr Sudhamo Lal, Director-General of the Mauritius Revenue Authority (MRA).

The MRA prides itself to be a member of the largest international organisation of tax administrators in the world, in terms of membership. The relationship between the fiscal authority in Mauritius and the CATA dates back to the very first year of the setting-up of the association. In 1990, already, a strong partnership developed between CATA and Mauritius when the latter hosted the CATA conference on Taxation of Non-Resident Corporation.

The trustworthy relationship further consolidated itself with the entrusting of key responsibilities to Mauritius which has been a member of CATA Management Committee for several years. Shortly after the setting up of the MRA in 2006, Mr Mosafeer, Director of Large Taxpayer Department of the MRA and former Commissioner of Income Tax Department, was elected Chairman of CATA for a period of three years from 2006 to 2009.



In 2009, Mr Sudhamo Lal, Director-General of the MRA, was conferred the responsibilities to preside over the Association. He held the post of President of CATA up to 2012.

In November 2015, Mr Lal was elected Chairman of the Association at the 13th General Meeting held in Malaysia.





During CATA's 36th Annual Technical Conference hosted by Malaysia in 2015, a Certificate of Award was handed to CATA Country Correspondents in recognition of their outstanding contribution to the CATA quarterly newsletter. The award related to the contribution for the period 2012-2015 and Mauritius was conferred an award in the Silver Category.

Among the CATA seminars and workshops hosted by Mauritius are the following:

- 2006 - 27th Annual CATA Technical Conference
- 2008 - Combating Tax Evasion in Developing Countries
- CATA Management Development Programme
- 2009 - CATA Management Development Programme
- 2014 - IMF/CATA Workshop on 'The Role of the Board in Revenue Authorities'

Those interactive meetings have helped in developing the right synergy among member countries, thus contributing in sustained information sharing on best tax practices, as well as capacity building to meet new challenges.

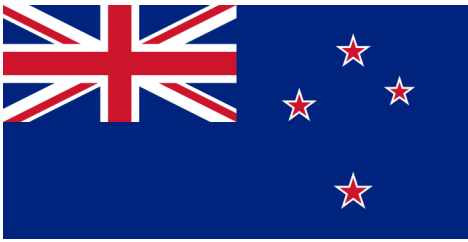


Over the years, MRA employees have also benefitted from capacity building programmes organised under the aegis of CATA. Since 2009, for instance, MRA staff participated in seven workshops on Taxation of International Transactions (TOIT), one on Modern Techniques of Investigations and Intelligence Gathering and two on Commonwealth Development Management Programmes.

Undoubtedly, MRA's membership to the CATA has been beneficial to the former in terms of managing and developing capacity but also, and most importantly, in terms of gaining leverage as a tax administration which is looked-up to in the region and beyond.

CATA, on the other hand, benefitted from the unflinching collaboration of the MRA in hosting and organising regional seminars for tax administrators.

Mr Sudhamo Lal, believes that mutual aid is key in facing challenges on the fiscal front and he foresees that the collaboration between the Mauritius Revenue Authority and the Commonwealth Association of Tax Administrators is bound to reach new heights in the years to come.



New Zealand

NZ IR Prepares for Biggest Changes Yet

New Zealand's Inland Revenue Department (IR) is preparing for the most important stage of its modernisation programme.

The goal is a tax system which fits seamlessly into people's lives and businesses, and makes it easy for them to meet their obligations and receive various social entitlements administered by IR.

The \$NZ 1.9bn transformation involves moving to a new computer system, policy and legislation changes to simplify tax, and redesigning IR's internal structure to focus more on its customers.

Since 2017 IR has modernised the way GST is administered and collected and streamlined taxes for businesses and tax agents, including the introduction of a new 'pay as you go' provisional tax option.

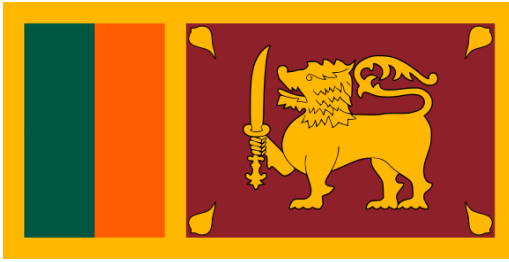
IR has also adopted various OECD-led initiatives (including the automatic exchange of financial account information) to combat global tax evasion and avoidance, and begun the process of collecting more regular and detailed information about wage, salary and investment income.

This process will continue in the next stage of transformation: employers will have to submit employment information every payday, rather than once a month, from April 2019. Monthly filing of investment income information becomes optional at the same time, and will be compulsory from April 2020.

The next step is to transform tax for individuals, many of whom will have had little or no contact with IR for some years. From 2019, subject to legislation passing, IR will automate the end-of-year returns process for customers for whom it holds sufficient information.

This will mean many people who would have had to apply for a refund will receive it automatically. Others who still have to provide extra information will find this easier thanks to improved online processes.

The transformation is the biggest in IR's history.



Sri Lanka

40th Anniversary - Milestone of Achieving Prosperity

In anticipation for the forthcoming CATA conference in Sri Lanka, I would like to take the opportunity to congratulate the collective establishment for the upcoming 40th anniversary of the annual CATA Technical Conference. This remarkable milestone will surely commemorate our long-standing assembly and the significant progress we have all made on economic fronts.

Since becoming a member, CATA has been instrumental in supporting the Tax Administration of Sri Lanka. The training and technical programmes were constructive and beneficial in improving critical tax practices and maximise gain. This is all possible due to the collective collaboration between our Commonwealth nations; sharing valuable insights to advance our tax practices and reach common prosperity.

The Tax Administration of Sri Lanka (since 1932) is embarking on a new age of digitalisation and modernisation with technology at the forefront. The administration is introducing a new legislative agenda to improve efficiency and productivity in the hope of building a growth-friendly modern and transparent rule-based tax environment.

As a member we have been recognised for sharing insights into best practices, varying from means of improving tax administration capacity, assisting tax policy coordination, discussing sustainable work practices, solutions and help in promoting due diligence in the tax administrative workplace.

As member of the international tax community, we have made our continuing success for many years. CATA has assisted the governments in meeting important challenges and we have been able to train a total of 111 tax officials during the period from the year 2002 up to date.

We are proud, and eager to continue to support and build on the foundations and spirit of CATA.

We wish CATA and its members prosperity and continued success in years to come.

A handwritten signature in blue ink, appearing to read 'Ivan Dissanayake'.

Ivan Dissanayake
Commissioner General of Inland Revenue - Sri Lanka



Uganda

Uganda Introduces Accreditation of Income Tax Agents

Over the years, the evolution of the tax system coupled with complex tax laws has made it difficult for the ordinary taxpayers to understand and comply with their tax obligations. As a result most taxpayers have opted to use tax agents who should to be more competent on tax matters.

Whereas the tax agents have played an important role in helping the taxpayers comply, this profession was not regulated for a long time. The result is some of them are unqualified, and some are unscrupulous. This of course has a direct effect on tax compliance and revenue in the short run and in the long run. It did manifest itself in the form of false and misleading returns, misappropriation of client's tax payments, Missing Trader Fraud scheme and outright tax fraud.

To deal with this, the Government of Uganda introduced accreditation of Tax Agents under the Tax Procedures Code Act 2014 (TPCA) effective 1st July 2016. Under this law, the Tax Agents Registration Committee (TARC) was formed to regulate this profession. TARC was given the mandate to register, renew, cancel registration and discipline Tax Agents where they have committed offences.

It is the responsibility of TARC to ensure that Tax Agents accredited are qualified and have the capacity to deal with tax matters and maintain a high degree of integrity.

The TARC is comprised of 5 members namely; the Commissioner General of URA as the Chairperson; one nominee from the Institute of Certified Public Accountants of Uganda (ICPAU), one nominee from the Uganda Law Society (ULS) and two nominees from the private sector.

The benefit of this selection is to obtain an acceptable mix which can be trusted by all parties. Most of the professionals who ply this trade are lawyers and accountants and that is why there was a need for a representative from their regulatory body. The two from the private sector are expected to protect the interests on the tax paying community.

As a Tax Agent, one is expected to manage all the tax affairs of taxpayers at the Uganda Revenue Authority. They are expected to attend meetings with or on behalf of the taxpayer; prepare and file tax returns, provide information required by URA, manage taxpayers objections and appeals, manage refund claims and tax clearance certificates, to mention but a few.



ATARC members reviewing applications for Tax Agents registration

The requirements for one to be registered as a Tax Agent are;

- a) A Bachelor's degree and / or a post-graduate diploma in taxation from a recognized institution; or
- b) Successful completion of a course in taxation from a recognised institution; or
- c) Engagement of full-time tax practice for an equivalent of 2 years in the preceding 5 years prior to 2016.

These conditions or requirements do not apply to an advocate acting as an advocate to a taxpayer. Representation of any person in Courts of Law does not need approval from TARC, it is managed under the Uganda Law Society.

By law, unless cancelled by TARC, the subsistence of registration as a Tax Agent is valid for twelve months from the date of registration. This is intended to allow the taxpayer to be represented fully in each financial year. Secondly, for as long as one is an accredited Tax Agent, he or she is allowed to represent taxpayers from any part of the country. This is because some districts or towns failed to get people in their towns accredited, and it was a big challenge for them.

Thirdly, the mandate for conflict resolution lies with TARC. It is structured in such a way as to be able to provide an avenue through which taxpayers who have complaints against tax agents can be addressed. Depending on the outcome, the Tax Agent would be reprimanded or exonerated.

The expectation is that, once taxpayers fully embrace the use of accredited tax agents, taxpayers will receive more professional representation and more accurate tax assessments. And URA will experience quality and timely tax returns from taxpayers and enhanced taxpayer compliance and revenues.

By Mr Chillanyang Cyprian, Assistant Commissioner Business Policy, Uganda Revenue Authority



HM Revenue
& Customs

United Kingdom

CATA Leads the way on International Senior Leadership Training

Tax collection is an ancient and honourable profession. How we assess and collect tax has changed considerably over the last 40 years, and will continue to do so in our increasingly global and digitalised economies. Although most of the new challenges are common to all CATA members, they often come with subtle, but complex, local differences that will require specific local solutions and actions.

Since CATA was founded it has assisted the development of generations of outstanding tax leaders across the Commonwealth, helping them to build strong tax systems and drive the changes in their tax administrations needed to meet evolving challenges. The CATA leadership course which is delivered by the UK's Her Majesty's Revenue and Customs (HMRC) for over 30 years, has been instrumental in equipping future CATA senior leaders with the skills needed to devise, drive and deliver change programmes to address their authorities' changing needs. Many authorities have sent delegates nearly every year - in the last 10 years over 130 delegates have attended from 24 countries, from as far afield as Western Samoa and Papua New Guinea.



Delegates from 2018 Senior Leadership Programme

The programme has developed an unrivalled reputation for quality outputs. Past alumni of CATA's leadership courses are now represented at the very highest levels of tax administration across the globe. HMRC's strong tradition of supporting excellence in leadership is embedded in all levels of management across our organisation, with many

of HMRC's most senior leaders taking an active role year after year to share their leadership experience and expertise directly with course participants across a wide range of topics. This year Jim Harra, our most senior tax professional and our Board Member responsible for Tax Assurance spoke about the key challenges and issues facing HMRC as well as some of his experiences as a senior leader.

In 2018 a revised and redesigned CATA Advanced Leadership Programme (ALP) was rolled out for the first time. The new structure has allowed HMRC to significantly increase access to the programme widening coverage across the CATA member tax authorities. There is increasing emphasis on building peer to peer networks to share good practice both during and after the course.

In July, the Ugandan Revenue Authority hosted participants from 12 countries for the first part of the new two part annual course. HMRC hosted the second module of this course in the UK at its national training centre and in London. We look forward to seeing this new generation of ALP alumni making their mark on tax administration in the coming years.

Our goal is to embed the new CATA ALP as a key part of the progression and development of senior leaders across many CATA members. CATA's 39th Annual Technical Conference in Nadi, Fiji will offer you the chance to discuss how HMRC can better integrate the CATA leadership course into the heart of your own organisation's leadership development programmes in a planned and sustainable way. Working together internationally via CATA will allow us to develop a future leadership cadre that is equipped with the skills and knowledge they will need to successfully guide the development of Commonwealth tax administration over the next 40 years. The leadership journey is a personal one, but participation in CATA activities and learning events is an invaluable common waypoint.

By Alan Carter, International Relations and Capacity Building Team, HMRC

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