

37TH CATA ANNUAL TECHNICAL CONFERENCE

FINAL COMMUNIQUE- CATA

We the heads and nominated representatives of tax administrations of the Commonwealth met in Bridgetown Barbados on 7th to 11th November, 2016.

We recognize the current background of fluid international economic conditions, the challenges of meeting the UN Sustainable Development Goals which calls for effective domestic resource mobilization and the emphasis on cross border tax issues particularly in regard to tax transparency.

We believe that closer partnership with regional and international tax organizations together with joint action by the Commonwealth member tax administrations in the ongoing international discussions will help countries respond better in their obligations as well as in implementing some of the proposed recommendations arising from those discussions.

Recognizing the importance of this partnership in furtherance of the objectives of the Association, we adopted, as the theme of the 37TH CATA Technical Conference ***“Enhancing Tax Compliance Through Strategic Alliances”***. We hold the view that such partnership must be encouraged both at the macro level between tax administration and also at the micro level between a tax administration and the taxpayers.

The 37th Technical Conference was attended by 146 delegates from 26 member countries. In attendance were also the special invited guests from the OECD, The Global Forum, ASI, BIAC, CARTAC, CIAT, COTA, IBFD, IMF TADAT, Korea Tax Policy Centre, KPMG, PwC, Vertex Inc. USA, The

University of Vienna and The Commonwealth Secretariat. We had the participation of delegates from Antigua & Barbuda, Montserrat and the British Virgin Islands.

We held a meeting of the Heads of Delegation attended by 26 member countries and reviewed some the recent developments in the area of international taxation. Arising out of this meeting, we, the members of the Commonwealth Association of Tax Administrators (CATA)-

1. Seize the opportunity to renew our commitment for furthering the cooperation between our member countries through continuous dialogue.
2. Acknowledge the importance of exchange of tax information and encourage our members to develop the required legal and institutional framework to facilitate this process especially among the members of The Commonwealth.
3. While appreciating the international initiatives under the Global Forum, The OECD and the EU with regard to developing standards for transparency and exchange of information, do call for continued engagement with the developing countries to ensure that such standards effectively address the unique circumstances of these countries.
4. Welcomes the G20/OECD BEPS as an initiative that will greatly help in addressing some of the challenges faced in cross border taxation. We urge continuous engagement with developing countries especially during the implementation stages of the various Action Plans to mitigate any disruptive effect that may come with the implementation.
5. Reiterate the need for support for the developing countries to help them build the requisite institutional capacity. To this end we

welcome the steps being taken under the Addis Tax Initiative and Tax Inspectors Without Borders in helping address the capacity gaps in our member countries.

6. Welcome the creation of a platform of cooperation among the regional and international tax networks to better coordinate their capacity building programs. We note that these organizations share common membership and therefore present good opportunities for developing synergies that are not only important in widening the reach of our capacity building programs but also ensure that there is complementarity.
7. Continue 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. We will explore the modalities of setting up ad hoc study groups of tax specialists from among our members to assist in the area of research on specific areas of taxation that may be of interest to members, including through the use of the Knowledge Sharing Platform.
8. Encourage the use of the CATA Secretariat as a coordinating platform, to ensure that the Commonwealth has a unified and stronger voice and participation in the contemporary debates and discussions on international taxation.
9. Pledge greater support to the CATA Secretariat to make it more effective to deliver on its mandate.
10. Thank the Government of Barbados through Barbados Revenue Authority for successfully hosting the 37th CATA Technical Conference.

Issued in Bridgetown, Barbados

11th November, 2016