



December 2021



End of year message from CATA President



Mr Muhammad Nami, President, Commonwealth Association of Tax Administrators (CATA) and Executive Chairman, Federal Inland Revenue Service (FIRS), Nigeria

As 2021 draws to an end, and as we all look forward to the prospects that will come with the new year, I want to use this medium to appreciate every member of the Commonwealth Association of Tax Administrators (CATA) for the honor and confidence you have reposed in me to lead as the President of our association for the next three years.

My tenure commences at an uncommon time. The world has spent the last two years battling the COVID-19 pandemic and consequent lockdowns that have weakened economies and affected the capacity of countries to raise revenues for their needs. Most economies have only just begun their economic recovery. Many are still trying to find their way to a place of near-normalcy. Revenue is desperately needed, and the burden of mobilisation is vested in the arms of tax administrators – one that we all carry on our shoulders.

On the other hand, and accelerated by the pandemic, too, is the rapid transformation of the world of commerce through digitalisation. Transactions are now, more than ever, being conducted in the digital space, where our hitherto tax tools could not comb through to ascertain tax liabilities. With these, new challenges have been posed for us, the tax administrators.

As we enter the year 2022, and as we project even beyond the coming year, we must appreciate the need to be prepared for the future that is coming on us. Our members and staff must be tooled with the capacity to meet up with the challenges ahead. They must be prepared to think beyond the box for revenue generation and learn to match technology with technology as we face the challenges of taxation of the digital economy. Our technical trainings must brace members for the transformations in technology especially as it disrupts tax administration.

The journey ahead requires an arm-in-arm approach. We can go farther and stronger if we work together, share experiences and exchange notes on best practices. Consequently, our individual development rests in us working collectively to achieve the short- and long-term goals that our association has for itself.

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Given the above, I have set out four goals I seek to achieve as President of CATA. They are summarized thus:

1. Improved capacity building for member countries;
2. Promotion of the Multilateral Commonwealth Income Tax Relief for all member countries;
3. Promotion of Bilateral Avoidance of Double Taxation Treaty among member countries; and
4. Strategic partnerships with developmental and multilateral institutions for support in capacity building.

With the collaboration and support of all members, we can achieve these and more.

As we look forward to a new year that gives us a new vista of hope and opportunities, I wish us all a prosperous and fulfilling year ahead.

[News from the Secretariat](#)

(Please click on the headlines to view the full articles on the CATA website)

[First virtual CATA Technical Conference held](#)



For the first time in the history of CATA, the association's annual technical conference was held virtually. The theme of the 41st CATA Technical Conference, which took place from 9th to 11th November 2021, was 'Simplified and efficient tax systems'.

Over 150 participants from 36 countries registered for the event including delegates from CATA member countries, tax administrations from non-CATA member countries, NGOs, academia, and the private sector.

[Global Forum 2021 plenary meeting](#)



The Global Forum on Transparency and Exchange of Information for Tax Purposes held its plenary meeting from 17th to 19th November 2021. During the meeting, the second edition of the Peer Review reports was released.

[New CATA President and Chairman elected](#)

During the 15th CATA General Meeting, Nigeria was elected as the next President of the association and Malaysia was elected Chairman. Nigeria will be represented by Mr Muhammad Nami, Executive Chairman, Federal Inland Revenue Service, Nigeria. Datuk Mohd Nizom Sairi, Chief Executive Officer/Director General, Inland Revenue Board of Malaysia will represent Malaysia as the Chairman.

Both the President and Chairman will serve a three-year term.

News from our members

By CATA Country Correspondents

Canada



[Five-year anniversary of the Knowledge Sharing Platform for Tax Administrations](#)

The Knowledge Sharing Platform for Tax Administrations (KSP_{TA}), which was developed by the Canada Revenue Agency (CRA), recently celebrated its 5th anniversary. Over the last five years, the platform has been enhanced to respond to the needs of its users, with a new feature called ‘My Learning’ recently added.

Cyprus



[41st CATA Technical Conference - Simplified tax systems](#)

Mrs Rebecca Menelaou of the Cyprus Tax Department was one of the speakers that participated at the 41st CATA Technical Conference. During the conference, Mrs Menelaou discussed how Cyprus has simplified its tax system, and this article features excerpts from her presentation.

Kenya

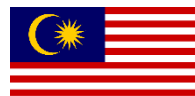


[Kenya and the Inclusive Framework](#)

Kenya is one of the four OECD Inclusive Framework countries and jurisdictions that has not joined the Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the

Digitalisation of the Economy (the Statement). This article details why Kenya made the decision not to join the Statement.

Malaysia



[Malaysia withdraws tax exemption on foreign-sourced income remitted to Malaysia and introduces a one-off ‘prosperity tax’](#)

From 1st January 2022, foreign-sourced income will no longer be exempt from tax in Malaysia. Under a Special Remittance Programme announced by the Inland Revenue Board of Malaysia, a tax rate of 3% will be imposed on foreign-sourced income brought in by a tax resident from 1st January to 30th June 2022.

A one-off ‘prosperity tax’ for 2022 will also be introduced for companies other than micro, small and medium enterprises (MSMEs) generating high income during the COVID-19 pandemic period.

Maldives



[Maldives and the Convention on Mutual Administrative Assistance in Tax Matters and Multilateral Competent Authority Agreements](#)

Maldives Inland Revenue Authority shares details of the measures the administration has undertaken since Maldives signed the Convention on Mutual Administrative Assistance in Tax Matters (MAAC), Multilateral Competent Authority Agreement on Automatic Exchange of Financial Accounting Information (CRS-MCAA) and the Multilateral Competent Authority Agreement on the Exchange of Country Reports (CbC-MCAA).

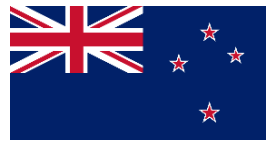
Mauritius



[The Mauritius Revenue Authority conducts 3 taxpayer satisfaction surveys](#)

The Mauritius Revenue Authority reveals the results of three taxpayer satisfaction surveys (Customs Stakeholder Survey, Tax Stakeholder Survey, and Public Taxpayer Satisfaction Survey) that took place during the last income tax filing season.

New Zealand



[Exchange of information between tax administrations](#)

This article from New Zealand's Inland Revenue highlights the need to increase exchange of information co-operation amongst tax administrations to strengthen national tax systems and to combat international tax evasion and avoidance.

From our members' websites

Australia



[Corporate Tax Transparency report highlights trend towards willing compliance](#)

Malawi



[MRA engages gaming and betting operators on New Tax Measures](#)

Barbados



[BRA Collaborating With CRA](#)

United Kingdom



[Self Assessment customers use monthly payment plans to pay £46 million in tax](#)

India



[Seychelles' Tax Inspectors Without Borders \(TIWB\) programme launched in partnership with India](#)

Zambia



[Data-driven tax administration is critical - ZRA CG](#)



Regent Street Christmas lights

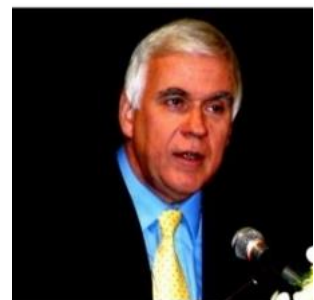
Season's greetings from the CATA Secretariat



Duncan Onduru



Megan Jones



Gerry Cook