



December 2020

## Season's Greetings from the CATA President

Mr Sudhamo Lal

Dear Esteemed Members,

I hope you are all safe and well.

As the year 2020 comes to a close, I wanted to reach out to everyone and send my best wishes to you for the New Year. I wish you all a prosperous, successful and healthy 2021 filled with joy. However, you will all agree with me that the New Year will be a bit different from the past years as many of us are more inclined to spend the joy confined to our homes and with families due to the COVID-19 pandemic.

Looking back over the year 2020, it can be said that it has been an unprecedented year. With most of our member countries, or if I may say, all hit hard by COVID-19, many tax administrations had to face numerous challenges in ensuring business continuity with little disruptions as far as possible in providing services to their taxpayers. Some tax administrations were even entrusted with new responsibilities beyond their normal functions.

The CATA Secretariat was also not immune to such challenges and at times it had to take important but difficult decisions with one of them being the cancellation of the 41<sup>st</sup> CATA Technical Conference scheduled for November 2020 in Cyprus. The health and safety of our members was among our top priorities.

On the positive sides, we welcomed Mrs Fane Vave as the new Chairman of CATA and Maldives as a new member of the CATA family. The Association could also conduct its Management Committee Meetings, no matter if they were virtual. Here I thank the CATA Secretariat and the Executive Director, Mr Duncan Onduru for their support in making these virtual meetings possible as we navigated through the COVID-19 pandemic. Another landmark this year has been the holding of the CATA Country Correspondents Meeting, a first in the history of CATA. The CATA Secretariat even maintained some workshops through webinars for the benefit of our members.

As tax administrators, the year 2021 is certainly going to throw up further challenges to us. It is important that we are prepared for them through the lessons we learnt by the COVID-19 pandemic and I am confident together we can rise to the challenges coming our way.

Once again, I wish you all a Merry Christmas 2020 and a Happy New Year 2021.



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## News from the Secretariat

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

### [CIAT and CATA host webinar on the application of ICT in the tax administration](#)



CATA and the Inter-American Center of Tax Administrations (CIAT) hosted a webinar on 5<sup>th</sup> October 2020 based on the contents of CIAT's flagship book *ICT as a Strategic Tool to Leapfrog the Efficiency of Tax Administration*. The publication addresses the use of information technologies in tax administrations as a tool to increase voluntary compliance rates with tax obligations and the capacity to fight tax evasion and harmful tax planning.

### [G20 Finance Ministers Meeting held](#)



The G20 Finance Ministers and Central Bank Governors Meeting was held virtually on 14<sup>th</sup> October 2020. See the [communiqué](#) from the meeting.

### [The importance of regional tax organisations highlighted following the publication of the ATI Declaration 2025](#)

The Network of Tax Organisations (NTO) has published an [article](#) detailing how the [ATI Declaration 2025](#) has brought the role of regional tax organisations to the forefront.

The NTO presented a position paper in 2019 addressing the importance of regional tax organisations within the new DRM agenda for the

ATI's post-2020 phase. The ATI Declaration 2025 integrates the issues underlined by the NTO position paper in the new ATI commitments.

### [International cooperation on tax matters: Botswana, Eswatini and Namibia join the Multilateral Convention](#)



CATA members Botswana, Eswatini and Namibia have signed up to the OECD-led Multilateral Convention on Mutual Administrative Assistance in Tax Matters, taking the number of jurisdictions currently participating in the Convention to 141.

### [Modern Techniques of Investigation and Intelligence Gathering Workshop held online](#)

As the Modern Techniques of Investigation and Intelligence Gathering Workshop could not go ahead in its typical format, India's National Academy of Direct Taxes organised an online version of the workshop instead. The webinar took place from 19<sup>th</sup> to 23<sup>rd</sup> October 2020 and covered nine topics on investigation and intelligence gathering techniques.

### [NTO hosts first webinar in its tax and crime series](#)

The first webinar in the Network of Tax Organisation's Tax and Crime Series was held on 14<sup>th</sup> October 2020. The webinar focused on illicit financial flows and featured speakers from CIAT, the Finnish Tax Administration and Kenya Revenue Authority.



The next webinar in the series is scheduled to take place in February 2021.

## Recent publications by the OECD



The OECD has recently released the following publications:

[Revenue Statistics 2020](#)

[Consumption Tax Trends 2020: VAT/GST and Excise Rates, Trends, and Policy Issues](#)

[Update on Peer Review Report on Harmful Tax Practices](#)

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## Tax Inspectors Without Borders releases 2019/20 report



Tax Inspectors Without Borders (TIWB) has released its latest [report](#) on its activities for the period 2019/20.

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## UN Tax Committee update on proposed Article 12B to the Model Tax Convention

The UN Tax Committee has released a [report](#) on the ongoing work in addressing the tax issues around the digital economy through an amendment to Article 12 of the UN Model Tax Convention.

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## News from our members

By CATA Country Correspondents

### Canada



#### The Canada Revenue Agency has begun administering the Canada Emergency Rent Subsidy

To help support Canadian workers and businesses during the coronavirus pandemic, the Canada Revenue Agency started accepting applications for the Canada Emergency Rent Subsidy (CERS) on 23<sup>rd</sup> November 2020. The CERS is part of the Government of Canada's COVID-19 Economic Response Plan and is designed to provide direct relief to businesses, non-profit organizations, and charities that face economic impacts of COVID-19.

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### Cyprus



#### Main Post-COVID-19 measures in relation to the first wave of the pandemic

Cyprus shares the measures the country has implemented in response to the COVID-19 pandemic.

#### The CATA 41<sup>st</sup> Annual Technical Conference

The Hilton Hotel in Nicosia, Cyprus has been confirmed as the venue for the 41<sup>st</sup> CATA Technical Conference. Further information about the event is available on the [conference website](#).

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## Kenya



### [Kenya's fiscal reforms aimed at addressing effects of COVID-19 pandemic](#)

This article details some of the Kenyan Government initiatives that have been introduced to facilitate socio-economic recovery in response to the coronavirus pandemic.

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## Mauritius



### [Mauritius implements new measures](#)

Mauritius Revenue Authority has replaced its Free Income Tax Assistance (FITA) programmes with e-FITA - a new electronic facility to assist taxpayers to meet their filing obligations. Mauritius has also recently introduced several measures to assist taxpayers facing financial difficulties following the outbreak of the COVID-19 pandemic.

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## From our members' websites

### Australia



### [Corporate Tax Transparency report shows increase in tax paid](#)

### Cameroon



### [Reform of the digital collection system for customs duties and taxes owed on imported telephones and other terminals](#)

## New Zealand



### [International questionnaire](#)

New Zealand's Inland Revenue reveals the outcomes of its annual international questionnaire sent to all foreign-owned significant enterprises. The questionnaire, which was sent to 663 foreign-owned groups, covers key financial data as well as questions addressing new or emerging issues.

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## Zambia



### [Zambia Revenue Authority benefits from long term technical assistance](#)

Zambia Revenue Authority credits long term capacity building programmes for helping the tax administration win its first transfer pricing case in the Supreme Court of Zambia.

### Isle of Man



### [Residents embrace the convenience of completing personal tax returns online](#)

### Malawi



### [MRA takes on tea estates employees on taxation](#)



**Pakistan**



[Significant facilitative initiatives taken by FBR](#)

**Sierra Leone**



[Sierra Leone joins ATAF's ICT Tax Systems Technical Committee](#)

**Rwanda**



[RRA commits to hit 2020/2021 revenue collection target, with the continued private sector allegiance](#)

**United Kingdom**



[HMRC and Advertising Standard Authority launch new action to disrupt promoters of tax avoidance schemes](#)



*Christmas lights at Royal Botanic Gardens, Kew*

*Wishing you a happy  
Holiday season and joyous  
New Year!*



**Duncan Onduru**



**Megan Jones**



**Gerry Cook**