



THE COMMONWEALTH ASSOCIATION OF TAX ADMINISTRATORS

NEWSLETTER



EDITORIAL

This quarter of the year has witnessed a flurry of activities taking place within our Association. The Spring meeting of the Management Committee took place in London, laden with a very heavy agenda. Following two days of deliberations, the Committee took decisions on a number of issues, most notably the approval of the 2013/16 Strategic Plan. This document provides a road map for the next three years and has key milestones against which progress will be monitored and evaluated.

Coming on the heels of the Management Committee meeting was a high level Workshop on “Board Governance for Revenue Authorities”. This meeting, the first one of its kind, was held in Port Louis, Mauritius and received attendance from Commissioner/Director Generals from a wide range of Commonwealth countries. Hosted by the Government of Mauritius through the Mauritius Revenue Authority, it provided a rich forum for interaction and renewal of acquaintances between the top leadership of revenue administrations within the Commonwealth, and sets the tone for future engagements between their respective administrations.

At the Secretariat, preparations for the 2014 Technical Conference went into overdrive following the approval of the Conference topics by the Management Committee. A circular calling for background papers has been sent out to members with a submission deadline given for 30th June. The organizing Committee in Botswana is on track with the scheduled deliverables and a formal Conference invitation will be sent out to members in due course.

Having finalised the initial preparations, the six-weeks on-line Modules for AMP and CTIC is now underway, with attendance of 33 participants registered (three more than the usual number). At the same time, preparations for TOIT has been finalised and selected participants informed. As part of enhancing the impact of the CATA Courses, discussions are at a very advanced stage to launch CATA Courses Alumni which will provide a platform for interaction between past course participants and their facilitators.

Other positive developments from the Commonwealth include the lifting of suspension of Fiji from the Commonwealth and the successful elections in South Africa, India and Malawi. On behalf of the entire membership of CATA, I join hands with the international community in congratulating the people and Governments of these countries for upholding the spirit of the Commonwealth.

Duncan Onduru
Executive Director

June 2014

Issue 2

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Special points of interest

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Re-engineering of Withholding Tax Process in PNG

Malta signs Intergovernmental Agreement with the US to implement the US Foreign Tax Compliance Act

For more information on CATA activities and events visit www.catatax.org

CATA EVENTS & ACTIVITIES

CATA STRATEGIC PLAN FOR 2013/2016 APPROVED



Management Committee Meeting at Marlborough House, London

The management Committee of CATA has approved the strategic plan for the period 2013/16. The Plan that was developed following extensive consultation with the member countries, has adopted the theme: “Transforming tax administration through effective collaboration and partnership”. The theme is informed by the fact that there are many international organizations in the world today that are dealing with various aspects of taxation and collaboration and partnership is needed not only to avoid duplication, but also to harness the inherent synergies for the benefit of the tax administrations.

The Plan acknowledges the key strengths of CATA as being its wider and diverse membership spread across all the five continents but also notes that this diversity poses challenge in terms of designing products to fulfil the needs of various categories of members.

One key area of focus is the mainstreaming of the use of information technology in delivering CATA’s products, such as training, conferences and interaction and communication with its members. The goal is to ensure that products delivered meet certain quality threshold. In this regard, during the plan period, CATA’ website is going to be transformed to make it more user friendly and interactive, and most of the CATA workshops and Conferences will be paperless.

Deliberate efforts have been targeted at revising the curriculum of the CATA courses to address the management skills among the participants, a gap that has been sorely lacking. In this regard, communication skills, team leadership and mentorship skills will be an integral part of the course curriculum.

The Plan has not lost sight of some internal deficiencies and will seek to address the resource constraints at the Secretariat as well as enhancing the interaction between various CATA governance organs.

Below are the key strategic objectives:

- (i) Enhancing the capacity of the Secretariat
- (ii) Re-alignment of governance structure for effective delivery
- (iii) Improving visibility through effective communication
- (iv) Regular and productive engagement between members
- (v) Prudent financing strategy for CATA activities
- (vi) Improving partnership and international cooperation
- (vii) Re-orienting capacity building initiatives.

TECHNICAL CONFERENCE 2014: A CALL FOR BACKGROUND PAPERS

The CATA Secretariat has sent out a circular inviting background papers for the 2014 Technical Conference. The main topics for this year’s Conference is on Taxation of the Extractive Sector and Exchange of Information in large businesses. The topics were selected by the Management Committee based on the feedback received from members.

Tax issues around the extractive sector have gained prominence in recent days following discoveries of potential deposits, particularly in developing countries, some of which do not have in place adequate regulatory, legislative or administrative framework. Even for those countries with mature extractive sector, challenges still abound as the full potential revenue is yet to be realised. It is therefore hoped that this topic is going to elicit healthy debate that can inform the way forward to most of the member countries .

Cont'd

CATA EVENTS & ACTIVITIES

While exchange of information has been billed as the panacea for cross jurisdictional tax mal practices, it is a tool which remains largely unused in most developing tax administrations. There are a myriad of policy, legislative and administrative issues that continue to dog effective exchange of information between tax administrations.

Fortunately, the composition of CATA membership ensures that views of these topics will come from a wide spectrum of countries- both in terms of geography and economy- thus enriching the debate and the outcome- every experience counts! This is what informs the call for background papers. The papers will be used to develop sub-topics and subsequently in selection of countries to make presentation at the Conference. All members are encouraged to submit their brief papers (based on the guidance provided in the Circular) by the 30th June, 2014.

CATA CHAIRMAN ATTENDS THE 48TH CIAT GENERAL ASSEMBLY

The 48th CIAT General Assembly took place from 5th to 8th May, in the Brazilian city of Rio de Janeiro. The meeting whose theme was “The use of information and communication in tax administration”, attracted over 80 delegates. CATA which was invited as special guest was represented by the Chairman Tan Sri Dr Mohd Marfar.

A meeting of representatives of international tax organizations was held on the sidelines of the General Assembly, attended by CIAT, IOTA, CREDAF, COTA and ATAF. This meeting was a follow up to an earlier meeting held in Morocco in December 2013, where the organizations pledged to work together for the mutual benefit of their respective membership. The participants shared information on their current and upcoming activities. These activities include, IOTA General Assembly (July, 2014), ATAF General Assembly (September, 2014) and CIAT Technical Conference (October, 2014), CATA Technical Conference (November, 2014).



The representatives of the tax organizations also discussed some of the challenges and opportunities posed by the on-going initiatives in the global agenda such as the Base Erosion and Profit Shifting (BEPS), Tax Inspectors Without Borders (TIWB) and the IMF RA-FIT and TADAT programs. The representatives agreed to explore the possibility of holding a pilot joint tax event in 2015.

Present at the meeting were Marcio Verdi and Socorro Velazquez (CIAT), Elizabeth Storbeck (ATAF), Mary Allison Raphael (COTA), Didier Cornillet (CREDAF) and Eugenijus Soldatkovas (IOTA). CATA sent its apologies.

EXECUTIVE DIRECTOR CHAIRS OECD SESSION



Over 300 participants from revenue administrations and international organizations attended this year's Annual Meeting of the OECD Global Forum on Transfer Pricing. The meeting that took place in Paris between the 26th and 28th March, 2014 discussed amongst other things, Action Plan on BEPS as regard to transfer pricing.

A session of the Task Force on Tax and Development was held on the final day of the Conference which was chaired by the Executive Director, CATA. This session brought together tax officials, business representatives and non-governmental organizations. In his opening remarks, the Director said that he was delighted to chair the session not only because it was a multi-stakeholder platform, but more specifically that the subject under discussion (BEPS) affected most developing countries which forms the bulk of CATA membership. The session discussed how BEPS would affect such countries and how the international organizations can support these countries in implementing the BEPS Plan.

Presiding over the opening ceremony, the Director of OECD's Centre for Tax Policy and Administration Pascal Saint-Amans, stressed on the need for an internationally coordinated approach to realise the BEPS Action Plan. He reminded the delegates that the project was on schedule but still required a lot of input from various stakeholders.

CATA EVENTS & ACTIVITIES

HIGH LEVEL WORKSHOP ON BOARD GOVERNANCE CONCLUDES IN PORT LOUIS

CATA in collaboration with the IMF and the Mauritius Revenue Authority (MRA) hosted a three-day high level workshop on Board Governance in Revenue Authorities. The workshop that was attended by Commissioner/Director Generals and Board Chairmen of Revenue Authorities of 22 Commonwealth member countries, took place in Port Louis, Mauritius.



Presently over 20 members countries of CATA have semi-autonomous Revenue Administration (RAs) responsible for administration of tax and customs. This trend is growing as other countries consider this governance regime. From experience of some of these countries, the enhanced autonomy (from the parent Ministry of Finance) has led to better performance by removing the impediments brought by elaborate bureaucratic layers, while maintaining the appropriate accountability and transparency.



MRA Director General, Mr Sudhamo Lal addressing the Workshop

The adoption of oversight Boards has also been a key feature of this regime. The key issues however lies on the degree of autonomy accorded to the RAs and specifically the roles, responsibilities and composition of the Boards. In most RAs the Boards are responsible for budgets and legislative changes, human resource policies, strategic planning and financial management, asset management etc., although this differs from country to country. The other variation is the composition of the Board members. While some RAs Board members are recruited

based on certain professional skills requirement (as with the corporate Boards) from both the public and private sector, others may have a Board purely composed of the public sector secondees.

The Workshop was intended to compare the different models of Board Governance as presented by different countries with a view to discerning certain commonalities or trends which may inform future debates on this emerging tax governance regime. The formal outcome of the Workshop will be availed to members in due course after all the feedbacks have been analysed.

The Executive Director wishes to thank the Government of Mauritius through the Mauritius Revenue Authority for playing host to such a high level event and to the IMF (through the Multi-donor Trust Fund) for facilitating Workshop.

CATA EVENTS & ACTIVITIES

WORKSHOP ON TAXATION OF INTERNATIONAL TRANSACTIONS (TOIT) 2014

The Inland Revenue Board of Malaysia is once again hosting a three-week Workshop at the Malaysian Tax Academy in Selangor, Malaysia from 9 - 27 June.



The Course Director is Mr Mansor Hanssan (Director, Department of International Taxation, IRBM). Thirty-one participants representing twenty countries will be participating in the Workshop, including four officials from Malaysia.

The following is a list of participants who will be attending the Workshop.

- (1) Mr Muhammad Bukhari Haj Abd Rajid (Brunei)
- (2) Mr Mohamad Saiful Adilin Haji Edin (Brunei)
- (3) Mr Ebune Bertrand Njuma (Cameroon)
- (4) Mr Abdoulie Baldeh (Gambia)
- (5) Ms Joyce Rita Addae-Kumi (Ghana)
- (6) Ms Richa Khoda (India)
- (7) Ms Veronica Nyambura Mburu (Kenya)
- (8) Ms Lenah Achieng Olum (Kenya)
- (9) Ms Charity Nyambura Kihumba (Kenya)
- (10) Ms Takeua Atiri (Kiribati)
- (11) Ms Matieho Agnes Adam (Lesotho)
- (12) Ms Flora Trywell Mainga Gombwa (Malawi)
- (13) Mr Mohamed Hameed (Maldives)
- (14) Ms Aminath Nuzula (Maldives)
- (15) Mr Rambaksh Krishna (Mauritius)
- (16) Ms Petra Pauli Nankero Haingura (Namibia)
- (17) Mr Shapwa Shimwefeleni Kaulinge (Namibia)
- (18) Mr Muhammad Asif (Pakistan)
- (19) Ms Thabang Mochusi (South Africa)
- (20) Mr W K K Jayarathna (Sri Lanka)
- (21) Mr J D Dimantha (Sri Lanka)
- (22) Ms Jabulile Patricia Dlamini (Swaziland)
- (23) Mr Venance Bahati Mwashe (Tanzania)
- (24) Ms Elizabeth Mc Intyre (Trinidad)
- (25) Mr Enock Songe Likuji (Zambia)
- (26) Mr Sonkwe Kasonkomona (Zambia)
- (27) Mr Obday Muchindu (Zambia)
- (28) Mr Nurul Fizaham Fijasri (Malaysia)
- (29) Mr Mohammad Fahmi Ahmad (Malaysia)
- (30) Mr M. Balamuthu M. Muthu (Malaysia)
- (31) Ms Nor Ashikin Mohd Nadzari (Malaysia)

CATA EVENTS & ACTIVITIES

CALL FOR CATA GRADUATES ALUMNI



Training session in progress (File photo)

Since the launch of the two courses several years ago, hundreds of tax officials from all over the Commonwealth and beyond have been fortunate to be associated with these prestigious programs which have received international acclaim. Most of them now occupies key leadership positions in their respective revenue administrations. The bond of camaraderie established at Lincoln Hall in the United Kingdom or at Selangor in Malaysia have ensured that these graduates continue to interact with one another long after the courses have ended, albeit informally.

To ensure constant and enduring interaction between the alumni themselves and also with the past and present course directors and facilitators, CATA is pleased to announce the formal launch of CATA GRADUATES ALUMNI.

Some of the objectives of this forum include:

- (i) To build network across the Commonwealth for all CATA graduates.
- (ii) To share knowledge and experience.
- (iii) To help evaluate CATA programs.
- (iv) To support Continuous Professional Development for all CATA graduates.

To register, graduates are requested to email the following details to **Jacky McGrath (for AMP and CTIC) - jacky.mcgrath@hmrc.gsi.gov.uk; and Esther Koisin (for TOIT) - esther@hasil.gov.my:**

- Your Name
- Your Country
- Your email address
- Relevant CATA program attended
- The year attended
- The current role in your tax authority



AMP & CTIC 2013 PARTICIPANTS AND COURSE DIRECTORS

CATA EVENTS & ACTIVITIES

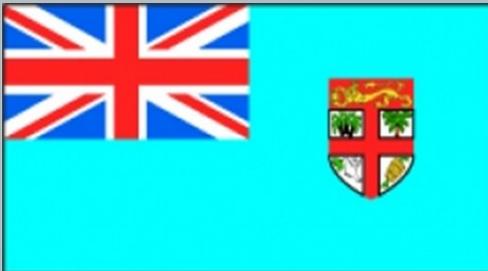
ACADEMY OF PUBLIC FINANCE LAUNCHES ITS 2014 EVENTS



In the CATA Newsletter edition of March, 2014, we reported a meeting between the Executive Director (CATA) and Professor Jeffrey Owen the Director of Vienna University of Economics and Business at the Institute of Austrian and International Tax Law, WU. The meeting explored areas in which the two organizations could work together for the benefit of their members. This collaboration is premised in the realization that academic research in the area of tax is critical both the tax administrators and the business community.

The Academy of Public Finance is a joint initiative between the Institute of Austrian and International Tax Law, WU (Vienna University), Ernst & Young (EY), International Tax and Investment Centre (ITIC) in collaboration with International Finance Corporation and the World Bank. The Academy provides training for senior tax officials and also provides a dialogue forum for business community and the tax policy and administrators.

Going forward, CATA hopes to tap from the resources by the University to enrich its Conferences and workshops. The University has also welcome the participation of CATA member countries in their technical events. For details of the 2014 events read further....



CATA MANAGEMENT COMMITTEE WELCOMES BACK FIJI

Following a review by the Commonwealth Ministerial Action Group (CMAG), the "full suspension" of Fiji from the Commonwealth has been lifted and the country's emblematic representation in the Commonwealth events restored. In its communique issued on 14th March, 2014, CMAG allowed participation of Fiji in the Commonwealth events.

Taking note of this positive development, the Management Committee of CATA in their meeting in London on 8th April 2014 formally welcomed back Fiji as a member of CATA and mandated the Executive Director to commence immediate correspondences

with the tax administration in Fiji. On behalf of the entire membership of CATA, the Executive Director wishes to congratulate the Republic of Fiji through Fiji Revenue and Customs Authority on the occasion of her readmission to the CATA family.

CATA EVENTS & ACTIVITIES

PICTORIALS FROM THE WORKSHOP ON BOARD GOVERNANCE IN PORT LOUIS, MAURITIUS



Ms Jennifer Morel , Commissioner Seychelles Revenue Commission (L) share thoughts with a delegate at tea break



CG Kenya Revenue Authority Mr. Njiraini (2nd left) engages other delegates in a discussion



Break time for the delegates



Sudhamo Lal, DG MRA (Right) plays host



Workshop in progress



Delegates taking time off for a boat excursion into the Indian Ocean

APPOINTMENTS & DEPARTURES

COUNTRY REPRESENTATIVES



FIJI

Mr. Jitoko Tikolevu was appointed Chief Executive Officer of the Fiji Revenue & Customs Authority in November 2007 and is the new Country Representative.



GAMBIA

Mr. Maari Sarr, Tax Manager at the Gambia Revenue Authority has replaced Mr Essa Jallow.



KIRIBATI

Mr Iaokiri Koreaua, Commissioner of Tax at the Ministry of Finance and Economic Development has replaced Taake Taacy Cama.



TANZANIA

Mr Rished Bade, Commissioner General has replaced his predecessor, Mr Harry Kitillya who retired in December 2013.

COUNTRY CORRESPONDENTS



FIJI

Mr Moala Nata was appointed General Manager Taxation of the FRCA in April 2012 and is the new Country Correspondent.



GAMBIA

Mr Maari Sarr (also C Rep), Tax Manager at the Gambia Revenue Authority has replaced Mr. Essa Jallow.



KIRIBATI

Akaka Kibae has taken over the appointment of Country Correspondent from Mr Iaokiri Koreaua (new CR above).

CATA MEMBERS NEWS



Canadian Country Correspondent: Rose Jarawan

Improvement to online services and red tape reduction to help Canadians save time during tax season

On March 20, 2014, the Honourable Kerry-Lynne D. Findlay, Minister of National Revenue, accompanied by Joyce Bateman, Member of Parliament, Winnipeg South Centre, met with members of the local business community to discuss the Government of Canada's progress on reducing red tape, and the recent improvements that have been made to the Canada Revenue Agency's (CRA) online services.

As part of the Government's [Red Tape Reduction Action Plan](#), the Government of Canada has launched a number of service enhancements for businesses, including several introduced in Economic Action Plan 2014, which the CRA will implement over the next year:

..... [Read more](#)



Malaysia Country Correspondent: Esther Koisin

Phase 2 Peer Review Report on Transparency and Exchange of Information for Tax Purposes on Malaysia

The OECD has on 24 April 2014 published Malaysia's Phase 2 Peer Review Report which reviewed Malaysia's exchange of information practices. The report reviewed Malaysia as overall largely compliant with the international standard.

The report among others acknowledges that ownership and accounting information has been available and could be accessed in the great majority of cases. It also noted that Malaysia has reviewed its domestic laws to ensure that it is able to exchange information to the standard in respect of all of its EOI agreements.

The report also highlighted that more recently Malaysia has put in place organisational processes and resources to ensure that exchange of information requests are responded in an adequate and timely manner. Full text of the report is available in the OECD website. **END**



Maldives Country Correspondent: Hassan Zareer

Legislative and Regulatory Changes to the Goods and Services Tax (GST) Act and the Maldives Tourism Act

The Government imposed new tax reforms to help narrow the widening budget deficit; the new measures will be implemented by the Maldives Inland Revenue Authority (MIRA) during the first and second quarter of 2014. It is anticipated that the MIRA will collect MVR 11.4 billion (USD 737.0 million) in 2014, together with the proposed new revenue-raising measures. The impact of new revenue measures is expected to be MVR 2.6 billion (USD 166.6 million) during 2014.

- **Changes to the Goods and Services Tax Act (Law Number 10/2011)**
First Amendment to the Goods and Services Tax Act (Law Number 6/2014) was enacted on 6 February with the following changes:
 - ◇ **Introduce GST to the telecommunication sector from 1 May 2014**
Pursuant to the First Amendment to the GST Act, telecom services are subject to GST from 1 May 2014 onwards. Previously telecom services were exempted from GST. [Read more](#)

CATA MEMBERS NEWS



Malta Country Correspondent: Sergio Ebejer

Technical issues:

Exchange of Information (USA) (FATCA) Order

Malta and the United States have signed an Intergovernmental Agreement (IGA) to improve international tax compliance and to implement the U.S. Foreign Account Tax Compliance Act (FACTA). The financial institutions in each country will report specific information to their own Governments, who will then automatically exchange that information annually on a reciprocal basis. Through the IGA, The United States and Malta will cooperate to reduce tax evasion and build a stronger, more stable, and more accountable, global financial system.

Exchange of Information (Tax Matters)

Exchange of Information agreements with Macao and Cayman Islands have been enacted.

Double Taxation Treaties

Double tax treaty agreements with Israel, India and Liechtenstein have been enacted. [Read more](#)



Nigeria Country Correspondent: Malik Tukur

Below article on Nigeria Transfer Pricing Rules was sent in by the Head of Transfer Pricing Division of the Field Operations Group of the Federal Inland Revenue Service, Nigeria, Mr Sanya Gbonjubola.

Please read on.

An Overview of the Nigeria Transfer Pricing Rules

The Income Tax (Transfer Pricing) Regulation No 1, 2012 which took effect on August 2nd 2012 regulates Transfer Pricing in Nigeria. The Regulation requires all 'Connected Taxable Persons' (CTP) who are liable to tax in Nigeria to make a disclosure of all their controlled transactions with effect from the basis period commencing after the 2nd day of August 2012. The disclosures are to be made annually by all connected taxable persons by rendering transfer pricing returns to the Nigerian Revenue Agency on an annual basis. [Read more](#)



Papua New Guinea Country Correspondent: Marilyn Watuna

TAX PROCESS REFORMS IN PAPUA NEW GUINEA

Business Process Reengineering of Withholding Tax Processes in Papua New Guinea

Papua New Guinea

The Internal Revenue Commission (IRC) is undertaking a comprehensive transformation program that is substantially changing the way in which taxes are administered in Papua New Guinea. There are many elements to the reforms that are underway, with details of some of the key initiatives provided below.

Upgrade of Tax Administration Software

The IRC is replacing its core tax administration software which has been in place since 1991. The new system went live in July 2013 for all withholding taxes, with other tax types to be progressively implemented as previous phases are bedded down. The next tax to be moved onto the new system is GST which is programed for June 2014. [Read more](#)

CATA MEMBERS NEWS



Tonga Country Correspondent: Irma Daphney Stone

A New Small Business Tax for the Kingdom of Tonga

In 2013, amendments to the Income Tax Act 2007 were passed to introduce a new presumptive tax called the Small Business Tax (SBT). This was after the Ministry of Revenue & Customs undertook detailed consultations on the small business tax during February and March. These consultations revealed strong support in the business community for the introduction of a small business tax as an alternative to the normal income tax for persons conducting a business but who were not registered for consumption tax. The tax will be based on turnover and will apply to businesses with a turnover of less than \$100,000 (approximately USD50,000) – which is the same threshold for registration for consumption tax (i.e. VAT). With a population of approximately 106,000, there are about 1,500 businesses to which this new tax will apply. Companies and professional businesses (accountants, lawyers, medical services etc) regardless of turnover will not be subject to the new tax but will continue to pay tax under the normal rates (25% corporate rate and for individuals the first \$7,400 is tax free - 10% for up to \$30,000 and 20% above that). The design principles of this new tax was to reduce the record keeping requirements for small businesses and to reduce the administrative costs of the Ministry devoted to small businesses. There is an option for businesses to remain with the current income tax rates.

The SBT rates are - 10,000 or less - \$100, \$10,001 - \$30,000 - \$250, \$30,001 - \$50,000 - \$500, \$50,001- \$100,00 – 2% of turnover.

The thresholds were arrived at after reviewing the turnover of current businesses, the equity impact of this for those persons in the lower range of micro businesses and that concern not to create too many thresholds.

The Ministry is currently finalizing the regulations for the amendments so that the new tax can be implemented. **END**



United Kingdom - News article written by: Smruti Patel

CATA is pleased to announce that we have accepted 33 nominations for this year's AMP and CTIC courses that HMRC in the UK organise and manage. This includes 10 different countries, which is excellent news.

More good news is that the CATA Alumni has now been set up: The objectives of the Alumni are as follows:

- To build a network across the Commonwealth for all CATA graduates
- To share knowledge and experience
- To help evaluate the CATA programmes
- To support Continuous Professional Development for all CATA graduates

CATA graduates from both the AMP and CIRC programmes who wish to join the Alumni are invited to email the following details to Jacky McGrath, the Alumni Administrator.

- Your name
- Your country
- Your email address
- The year you went on a CATA programme, and whether it was AMP or CIRC
- Your current role in your tax authority

Jacky's email address is: jacky.mcgrath@hmrc.gsi.gov.uk

For more information on CATA activities and events visit www.catatax.org

TAX RELATED NEWS FROM AROUND THE WORLD*

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Academy of Public Finance: 2014 EVENTS

The Academy of Public Finance is a joint initiative between the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) EY, the International Tax and Investments Center (ITIC), along with support from the International Finance Corporation (IFC) of the World Bank that was launched late in 2012.

The focus in 2014 will continue to be on VAT, Excises, Tax Treaties and Transfer Pricing. The programme is initially aimed at Africa and Eurasia, although, there will be scope for expansion to other regions. The programme will complement existing programmes put on by other international organisations.

Upcoming African Events

African Tax Dialogue, July 14th-18th, 2014, Arusha

Tax Treaties I, July 21st-25th, 2014, Vienna

Transfer Pricing I, December 1st - 5th 2014, Ethiopia

Upcoming Eurasian Events

Tax Treaties II: June 23rd -27th, 2014, Vienna;

Transfer Pricing Workshop: October 1st - 3rd, 2014, Istanbul;

VAT Workshop: week of October 27, 2014, Russia;

Excises Workshop: November 2014, Location TBC;

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RELATED NEWS FROM THE COMMONWEALTH*

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THE COMMONWEALTH STATEMENT ON FIJI

The Commonwealth Ministerial Action Group (CMAG) held its forty-third meeting at Marlborough House, London, on 14 March 2014.

The meeting was chaired by Hon. Bernard K. Membe, Minister of Foreign Affairs and International Cooperation of the United Republic of Tanzania. It was also attended by Hon. Ioannis Kasoulides, Minister of Foreign Affairs of Cyprus; Hon. Carolyn Rodrigues-Birkett, Minister of Foreign Affairs of Guyana; Hon. Salman Khurshid, Minister of External Affairs of India; Hon. Murray McCully, Minister of Foreign Affairs of New Zealand (Vice Chair of CMAG); Hon. Sartaj Aziz, Adviser to the Prime Minister of Pakistan on National Security and Foreign Affairs; Hon. Dr. Samura Kamara, Minister of Foreign Affairs and International Co-operation of Sierra Leone; Hon. Clay Forau Soaloai, Minister for Foreign Affairs and External Trade of Solomon Islands; and Hon. Prof. G.L. Peiris, Minister of External Affairs of Sri Lanka.

CMAG welcomed the significant progress made in Fiji towards holding national elections by September 2014. These include the promulgation of a new constitution; the enrolment of more than 540,000 voters; the establishment of an independent Electoral Commission; and the commencement of a dialogue between the Commission and political stakeholders. The Group welcomed the decision by the Fiji Elections Office to open Voter Registration Offices around the country to ensure more voters will register in anticipation of the planned elections.

The Group urged that the Electoral Commission be provided with the necessary independent authority and resources to oversee the conduct of credible and inclusive elections, on a level playing field. It noted the logistical challenges still facing the Fiji Elections Office. It commended the financial and technical support provided to the Elections Office, including by some Commonwealth countries and welcomed the offer by the Commonwealth Secretariat to provide technical advice and support to the electoral preparations.

CMAG looked forward to the early appointment of a Supervisor of Elections and the issuance of an Elections Decree and the legal framework for elections. It stressed the importance of the fullest possible voter education.

CMAG stressed the importance of continuing improvements to human rights, the rule of law and fundamental freedoms, including of the media, expression, association and assembly. It also encouraged Fiji to invite international observation of the election.

The Group welcomed the relinquishment by the Interim Prime Minister of his role as Commander of the Republic of Fiji Military Forces, and noted the subsequent announcement of his intention to register his political party to contest the forthcoming elections. CMAG reaffirmed the Commonwealth's unwavering solidarity with Fiji. In recognition of progress, CMAG decided that Fiji's current full suspension from the Commonwealth should be changed to suspension from the councils of the Commonwealth, thus permitting Fiji once again to participate in a range of Commonwealth activities, including the Commonwealth Games, recognising the role of sport in bringing people together.

The Group further reaffirmed its commitment to Fiji's full reinstatement as a member of the Commonwealth family, through the restoration of constitutional civilian democracy following credible elections later this year. CMAG requested the Secretary-General to remain engaged with Fiji, with a view to supporting the full restoration of adherence to the Commonwealth's fundamental political values.

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