



THE COMMONWEALTH ASSOCIATION  
OF TAX ADMINISTRATORS

# NEWSLETTER

June 2022

## Editorial

Duncan Onduru, Executive Director

Addressing the just concluded Commonwealth Heads of Government Meeting in Rwanda, the Commonwealth Secretary-General had this to say: 'The economic damage of Covid, and mounting debt, confronts us all. The rapid intensification of climate change poses an existential danger. The tremors of conflict and instability in our world...and economic uncertainty threaten a serious and protracted crisis'.

In spite of easing of Covid restrictions in most parts of the world, the road to economic recovery remains bumpy, if not uncertain. But one thing is indisputable: the strategies put in place by countries towards domestic resource mobilisation will play a key role in the recovery process. The need to strengthen tax administration underpins the new CATA Strategic Plan 2022-2025 which comes into effect from 1<sup>st</sup> of July 2022.

This Strategic Plan is a culmination of elaborate consultative process with our member countries whose input have been invaluable. This has ensured that the Plan speaks to the pressing needs of the members and remains relevant in addressing their concerns. Digitalisation has been identified as a key plank in any institutional reform. Further, cross-cutting themes such as climate change and gender have been incorporated into the Plan.

As we seek to implement this Plan, the involvement of all our members cannot be overemphasized. CATA's key strength and value proposition lies in the diversity of its membership. We plan to leverage this diversity and our existing partnerships with similar tax organisations to deliver targeted and effective programmes to members.

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- Senior Leadership Programme
- 42nd CATA Technical Conference

## News from the Secretariat

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

### [Belize and Cameroon ratify the Multilateral Convention on BEPS](#)



The OECD announced the deposit of instrument of ratification of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) by Belize and Cameroon. The Convention will enter into force on 1<sup>st</sup> August 2022 for the jurisdictions.

some of the key milestones the initiative has achieved since the [Yaoundé Declaration](#) of 2014 when it was first launched.

### [CATA Strategic Plan 2022-2025](#)

CATA's Strategic Plan for the next three years comes into effect on 1<sup>st</sup> July 2022. The plan, which was developed with consultation of a sub-group of the CATA Management Committee and wider membership, identifies four strategic priorities and four crosscutting themes which represent issues that touch on all aspects of CATA's work and are priorities for members.

### [CATA at CHOGM 2022](#)



CATA joined several Commonwealth Associated Organisations (AOs) at the Commonwealth Heads of Government Meeting (CHOGM) that took place from 20<sup>th</sup> to 25<sup>th</sup> June 2022, in Kigali, Rwanda.

### [CRA and TAJ participate in TADAT podcast](#)



Canada Revenue Agency (CRA) and Tax Administration Jamaica (TAJ) shared their experiences of undergoing a TADAT assessment during the Tax Administration Diagnostic Assessment Tool (TADAT) Secretariat's most recent podcast "[TADAT Linkages: Beyond the Scores](#)".

### [CATA attends the launch of Tax Transparency in Africa 2022](#)

The Executive Director of CATA was among the high-level officials who attended the launch of the publication *Tax Transparency in Africa 2022* by the Global Forum on Transparency and Exchange of Information for Tax Purposes (Africa Initiative) on 14<sup>th</sup> June 2022. The [report](#) highlights

### [New tool provides insights into digitalisation practices and initiatives for 76 tax administrations](#)

On 5<sup>th</sup> April 2022 the OECD Forum on Tax Administration and eight key partner organisations launched the first phase of a new global [Inventory of Tax Technology Initiatives \(ITTI\)](#) which contains information on the use of

leading technology tools and digitalisation solutions implemented by 76 tax administrations across the world.

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### [The treatment of tax incentives under Pillar Two](#)

The WU Global Tax Policy Center at the Institute of Austrian and International Tax Law has written a [paper](#) on the treatment of tax incentives under Pillar Two. The paper was developed to inform the [UNCTAD World Investment Report \(WIR\) 2022](#)

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- *International tax reforms and sustainable investment*, which analysed the impact of Pillar Two tax on foreign direct investment (FDI).

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### [UN release a revised Model Double Tax Convention](#)

The UN released a revised version of the [Model Double Tax Convention](#) ahead of the 24<sup>th</sup> meeting of the UN's Committee of Experts on International Cooperation in Tax Matters.

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## News from our members

By CATA Country Correspondents

### Cyprus



#### [Tax investment policy and strategy to attract businesses and talents](#)

Cyprus has published details of its tax incentives, double tax treaties, list of all bilateral and multilateral instruments, and the strategy of the Ministry of Finance to attract businesses and talents.

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### Malaysia



#### [Malaysia's development on transfer pricing](#)

This article details how Malaysia intends to improve compliance by amending the *Malaysian Transfer Pricing Guidelines*.

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### Maldives



#### [MIRA's Compliance Improvement Plan 2022](#)

Maldives Inland Revenue Authority (MIRA) shares details of its *Compliance Improvement Plan* that was implemented in 2022.

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### Mauritius



#### [Mauritius Revenue Authority contributing to extending tax treaty network](#)

Mauritius intends to extend its tax treaty network by implementing a double taxation avoidance agreement with Hong Kong following discussions amongst officials of the two nations from 7<sup>th</sup> to 11<sup>th</sup> March 2022.

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[MRA hosts the 28<sup>th</sup> World Custom Organisation \(WCO\) ESA Governing Council Meeting](#)

Mauritius Revenue Authority hosted the World Custom Organisations (WCO) ESA Government Council Meeting that took place from 12<sup>th</sup> to 13<sup>th</sup> May 2022.

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**New Zealand**



[Addressing the threat of sales suppression software](#)

In order to deter businesses using sales suppression software, New Zealand's Inland Revenue has introduced a penalty regime for

those that acquire, possess, or use the software and also those that make and sell the software.

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**Nigeria**



[CATA President calls for increased collaboration within African countries to effectively tax digital businesses](#)

During his presentation at a recent African Tax Administration Forum (ATAF) Technical Assistance Programme, Mr Muhammad Nami, President of CATA, highlighted the importance of collaboration amongst African countries to effectively subject digital businesses to tax.

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From our members' websites

**Australia**



[ATO prioritising support and assistance for debt collection efforts](#)

**India**



[Net Direct Tax collections for the Financial Year 2022-23 have grown at over 45%](#)

**Fiji**



[Revised national budget to benefit businesses](#)

**Isle of Man**



[Over 1,000 company and business annual returns submitted online](#)

## Malawi



[MRA, ACB sign MOU to fight corruption](#)

## United Kingdom



[Tax crime chiefs summit commits to international action](#)

## Pakistan



[FBR registers 28.4% growth during July 2021-May 2022 despite massive tax relief](#)

## Uganda



[URA collects 69% of the annual target](#)

## Sierra Leone



[The British Chamber of Commerce dialogues with NRA](#)

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## Upcoming Events

### International Webinar on Modern Techniques of Investigation and Intelligence Gathering

**18<sup>th</sup> to 22<sup>nd</sup> July 2022**

This workshop is aimed at senior or middle-level tax officials undertaking roles within the investigations or audit units/departments within the tax organisation.

More information about the webinar and registration can be found on the Knowledge Sharing Platform for Tax Administrators ([KSP<sub>TA</sub>](#)).

### Senior Leadership Programme Part 1

**5<sup>th</sup> to 16<sup>th</sup> September 2022**

Final preparations are being made for the first part of the Senior Leadership Programme (SLP). Part 1 will be held in Nagpur, India.

Further information about the SLP can be found [here](#). Please note that applications for this year's programme are now closed.



## 42<sup>nd</sup> CATA Technical Conference

28<sup>th</sup> November to 1<sup>st</sup> December 2022

The Federal Inland Revenue Service of Nigeria will be hosting the 42<sup>nd</sup> CATA Technical Conference.

The conference will be held in Abuja during the last week of November. The theme for this year's conference is 'Tax Administration in a Digital Era'.



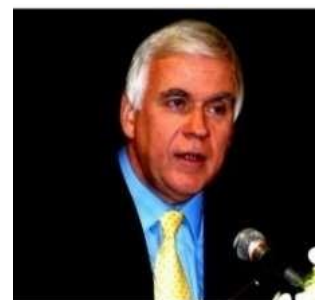
Platinum Jubilee decorations in London's West End to commemorate Queen Elizabeth's 70-year reign



Duncan Onduru



Megan Jones



Gerry Cook