

NETWORK OF TAX ORGANISATIONS

The Network of Tax Organisations (NTO) is a **network of ten regional and international tax organisations** that aims to develop and promote effective tax systems as a means to contribute to the well-being of people. It acts as a **global platform** for the exchange of experiences, knowledge, and best practices on tax administration matters.

The Network of Tax Organisations was launched in May 2018 in Ottawa, Canada, with the signing of the Memorandum of Understanding (MoU) by the members. After a revisit of the strategy, in late 2021 NTO members agreed on the following value propositions for the 2022–2025 period:

1

Develop a **vibrant platform** for peer exchange and collaboration of its members by ensuring a systematic and recurring review of members' needs, coordinating study tours and staff exchanges among NTO member secretariats, creating expert working groups on priority themes and topics, and conducting technical peer learning events for tax administrations.

2

Facilitate access to a **global body of tax administration knowledge** by assuring knowledge management conducting a systematic, periodical review of member offerings, and identifying opportunities to share technical knowledge resources.

3

Develop new knowledge and learning resources for tax administrations to meet evolving member needs by developing programs on validated member priority topics.

4

Ensure synergies/complementarity with development partners and other relevant actors in the international tax arena by surveying tax authorities on development partner support and identifying capacity building needs for further support by the NTO and/or Regional Tax Organisations (RTOs).

5

Play an advocacy role with development partners and other relevant actors in the international tax arena by surveying tax authorities on development partner support and identifying capacity building needs for further support by the NTO and/or Regional Tax Organisations (RTOs).

6

Strengthen NTO governance by ensuring the sustainability of the NTO, enhancing strategic communications, and establishing a monitoring and evaluation system.



NTO Members

African Tax Administration Forum (ATAF),
www.ataftax.org



Cercle de réflexion et d'échange des dirigeants des administrations fiscales (CREDAF), www.credaf.org



Association of Tax Authorities of Islamic Countries (ATAIC),
www.ataic.org/



Intra-European Organisation of Tax Administrations (IOTA),
www.iota-tax.org



Centro Interamericano de Administraciones Tributarias (CIAT), www.ciat.org



Pacific Islands Tax Administrators Association (PITAA), www.pitaa.org



Commonwealth Association of Tax Administrators (CATA),
www.catatax.org



West African Tax Administration Forum (WATAF),
www.wataf-tax.org



The Caribbean Organisation of Tax Administrators (COTA),
www.caricom.org



Study Group on Asia-Pacific Tax Administration and Research (SGATAR), www.sgatar.org



The following principles guide the work of the Network of Tax Organisations:

- **Complementary:** Collaboration complements existing activities and cooperation agreements, avoiding duplication of efforts and working towards the creation of synergies instead.
- **Equal:** Participation is founded on the equality of the NTO members.
- **Transparent:** Governance aspects and activities are communicated in a clear and open manner, both internally and externally.
- **Voluntary:** Independence and autonomy of all NTO members are assured, accounting for a voluntary participation in the network and its activities.

The NTO governance structure includes the NTO Assembly, the NTO Council, and the Secretariat of the NTO. The NTO Assembly takes decisions concerning the strategic focus and governance of the NTO, and consists of the heads of all NTO members. The Assembly selects the five NTO Council representatives and the Head of Council among the NTO members once every two years.

The NTO Council is responsible for the operational management of the NTO and the implementation of the Assembly's decisions.

The Secretariat of the NTO facilitates the work of the NTO under the overall strategic guidance of the Council and decisions of the Assembly. The Secretariat is facilitated by the International Tax Compact (ITC). The ITC is funded by the German Federal Ministry for Economic Cooperation and Development and the European Union.