

## FREQUENTLY ASKED QUESTIONS ABOUT THE NTO

### WHAT IS THE NETWORK OF TAX ORGANISATIONS?

The Network of Tax Organisations (NTO) is a network of regional and international organisations of revenue administrations that wish to develop and promote effective tax systems to contribute to the well-being of all people.

To that end 9 tax organisations signed a Memorandum of Understanding (MoU) in Ottawa, Canada on 17 May 2018 to confirm their commitment to enhance cooperation among each other and to establish the Network of Tax Organisations. The network currently comprises the following members:

- the African Tax Administration Forum (ATAF),
- the Association of Tax Authorities of Islamic Countries (ATAIC),
- the Commonwealth Association of Tax Administrators (CATA),
- the Inter-American Centre of Tax Administrations (CIAT),
- the Centre for Exchange and Studies of Tax Administration Leaders (CREDAF),
- the Caribbean Organisation of Tax Administrators (COTA)
- the Intra-European Organisation of Tax Administrations (IOTA),
- the Pacific Islands Tax Administrators' Association (PITAA) and
- the West African Tax Administration Forum (WATAF).

### WHAT IS THE AIM OF THE NETWORK OF TAX ORGANISATIONS?

The NTO aims to develop and promote effective tax systems in order 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 NTO was created to provide a forum for cooperation and coordination between member organisations (NTO members or NTO signatories, which refers to signing the MoU in 2018) to strengthen tax administrations through peer learning and the sharing of experiences as well as through the provision of services, products and information. The NTO also aims at ensuring representation of their members' interests in the various international fora and discussions. Enhanced cooperation in the framework of the NTO strengthens institutional capacities in the secretariats of member organisations and enhances the efficiency and effectiveness of the use of their respective resources.

### WHAT ARE THE OBJECTIVES OF THE NETWORK OF TAX ORGANISATIONS?

When the Network of Tax Organisations was launched in May 2018 in Ottawa, Canada, NTO members agreed on the following objectives for the 2018 – 2023 period:

1. Foster **capacity development** within its member organisations by organising cross-network peer learning activities, supporting staff exchanges among the secretariats of NTO member organisations, and facilitating the access to external experts. This enables NTO members to learn from one another and to provide better services to revenue administrations worldwide.

2. Enhance **internal collaboration** within its member organisations by offering joint activities and promoting knowledge sharing across revenue administrations through the provision of regionally tailored services, products and information.
3. Ensure the representation of its member organisations' interests in international fora. The Network of Tax Organisations sees itself as a **global platform for tax dialogue** that cooperates with relevant stakeholders in setting international tax standards and provides opportunities for exchange during NTO conferences and other events.
4. Strengthen its **governance structure** by developing effective organisational systems, supporting the funding sustainability of the network and strengthening NTO staff capacity. This will help ensure that the Network of Tax Organisations designs, delivers and monitors appropriate strategic initiatives over the planned period.

## WHAT ARE THE PRINCIPLES OF THE NETWORK OF TAX ORGANISATIONS?

The following principles guide the work of the NTO:

- **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.

## WHO CAN JOIN THE NETWORK OF TAX ORGANISATIONS?

Membership in the Network of Tax Organisations is open to regional and international organisations of revenue administrations that are organised on a geographical, linguistic or religious consideration. Additionally, other organisations can be admitted to the NTO upon request, which needs to be agreed upon by consent of all NTO signatories.

## HOW CAN AN ORGANISATION JOIN THE NETWORK OF TAX ORGANISATIONS?

Interested organisations can join the NTO by sending an email to the Secretariat of the NTO – which is facilitated by the International Tax Compact (ITC) Secretariat – declaring their intention to join the Network.

The ITC Secretariat ([secretariat@taxcompact.net](mailto:secretariat@taxcompact.net)) will forward the request to all signatories, which will decide on the new organisation's admission by consensus.

## WHAT ARE THE BENEFITS OF JOINING THE NETWORK OF TAX ORGANISATIONS?

Joining the Network of Tax Organisations benefits signatories in various ways: joining forces by cooperating within the framework of the NTO allows tax networks and organizations to avoid duplication, exchange through peer learning and provide better services to revenue administrations.

Secretariats of the member tax organizations benefit from peer learning and capacity building activities designed based on their respective needs.

Tax administrations that are members of the tax organizations which decide to join the NTO benefit from:

- peer learning and sharing of experiences with peers worldwide;
- access to services, products and information, NTO-organized activities
- representation of the member's interests in international fora and discussions

## WHAT IS THE GOVERNANCE STRUCTURE OF THE NETWORK OF TAX ORGANISATIONS?

The [governance structure](#) of the NTO consists of:

- **the NTO Assembly**, which encompass the heads of all signatories' secretariats. The NTO Assembly decides by consensus on the strategic focus, governance and funding of the NTO. The NTO Assembly meets annually.
- **the NTO Council**, which is composed of five representatives of the signatories and is headed by one of its members. The NTO Council is responsible for the operational management of the NTO and the implementation of the Assembly's decisions. The Council meets four times a year
- **the Head of Council**, which represents the NTO before other entities and at international fora. The Head of Council also guides the NTO Secretariat and supervises the implementation of the Assembly's decisions. The Head is elected by the General Assembly out of the elected Council representatives.
- **the focal points**, which are the designated representatives of each signatory. Focal points represent their signatory in the Council and implement the agreements achieved.
- **the Secretariat of the NTO**, which is facilitated by the ITC Secretariat. Among other responsibilities, the Secretariat supports the implementation of the work plan, prepares the NTO meetings and drafts supporting documents, propose activities, maintains the network of focal points and ensures transparency within the NTO.
- **the working groups**, which are established upon the needs and decisions of the NTO Council to undertake specific tasks.

## HOW DOES THE NETWORK OF TAX ORGANISATIONS WORK?

An annual work plan is approved by the Assembly to provide an overview of the scheduled activities that will be implemented in the respective year. NTO signatories participate in the activities and exchange information within the NTO and meet additionally to discuss operational issues as the need arises.

NTO activities are demand-driven, voluntary, based on the principle of peer learning and members' contributions. Exchange and capacity building activities take place on a regular basis according to the annual work plan and are targeted at the NTO signatories or tax administrations affiliated with the NTO signatories.

The Secretariat of the NTO facilitates the NTO cooperation and supports the organization of activities, implemented by the NTO members in accordance to the work plan.

## WHAT ARE THE MAIN ACTIVITIES THAT TOOK PLACE IN 2019 AND 2020?

[NTO WEBINAR SERIES ON "TAX & CRIME"](#) for tax administrations launched on 14.10.2020

[NTO back-to-back meetings](#) and contributions to the members' events

[Producing common papers](#) and [presenting them](#) in international For a

And much more [here](#).

## WHAT IS THE FUNDING STRUCTURE OF THE NTO?

The NTO may use third party funding for activities undertaken in accordance with the regulations and procedures and within the limits of the available resources of the signatories, including in-kind contributions. The NTO is currently working on a funding sustainability strategy.

The ITC Secretariat is currently funded by the German Federal Ministry for Economic Cooperation and Development and implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

## HOW CAN I STAY UPDATED ON NTO ACTIVITIES?

To stay updated on NTO activities, have a look at the [NTO website](#), [NTO calendar](#) and follow the ITC on [Twitter](#) and [LinkedIn](#).