

# REGIONAL AND INTERNATIONAL TAX ORGANISATIONS

## A PRACTICAL GUIDE



**United for better  
tax administration**

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## LIST OF ABBREVIATIONS

AEoI	Automatic Exchanges of Information
ATAF	African Tax Administration Forum
ATAIC	The Association of Tax Authorities of Islamic Countries
BEPS	Base Erosion Profit Shifting
CARICOM	Caribbean Community
CATA	Commonwealth Association of Tax Administrators
CIAT	Inter-American Center for Tax Administrations
COTA	Caribbean Organisation of Tax Administrators
CREDAF	Cercle de Réflexion et d'Echange des Dirigeants des Administrations Fiscales
DRM	Domestic revenue mobilisation
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GDP	Gross domestic product
GNI	Gross national income
ICT	Information and communication technology
IOTA	Intra-European Organisations of Tax Administrations
NORAD	Norwegian Agency for Development Cooperation
NTO	Network of Tax Organisations
OECD	Organisation for Economic Co-operation and Development
PITAA	Pacific Islands Tax Administrators Association
TIWB	Tax Inspectors Without Borders
UNDP	United Nations Development Programme
VAT	Value added tax

## CHAPTER 1: THE RATIONALE FOR ENHANCED INTERNATIONAL COOPERATION OF REVENUE ADMINISTRATIONS

Chapter 1 underlines the rationale of cross-border cooperation in the area of tax administration, the added value of tax organisations, and the objectives pursued by the creation of the NTO. The chapter provides some clarity on the following six questions:

1. What tasks do revenue administrations perform?
2. Why does cross-border cooperation matter for tax administration?
3. How do tax networks support better tax administration?
4. How are tax networks structured and financially organised?
5. What further value is expected to be added by the NTO?
6. How can further support to tax networks help contribute to better tax administration worldwide?

### 1.1. What tasks do revenue administrations perform?

Tax administrations perform a much wider range of functions than citizens are generally aware of to ensure that taxes are being raised in a fair, transparent, and efficient manner – ultimately providing one of the sources to fund public service delivery. This notably includes the following tasks:

- Registration of taxpayers, including detection of non-registration and false registration;
- Processing of tax returns, withholdings and third-party information including the determination of taxes due;
- Verification or examination of the correctness and completeness of received information (including audit activities);
- Detection and prosecution of tax fraud;
- Process of debt collection;
- Contributing to the design of tax policies;
- Handling of administrative appeals and complaints;
- Provision of service and assistance to taxpayers.<sup>1</sup>

Taxpayers may not always be aware of all these tasks, but they have a profound impact on citizens' interactions with their respective revenue authorities. The digitalisation of tax return filings is a prominent example of tax administration reform transforming taxpayers' experience.<sup>2</sup> Through the introduction of (mandatory) e-communication, revenue administrations across the world have introduced paperless communication, allowing in some cases taxpayers to fill their tax return forms on their mobile phone through a dedicated app. This process also allows revenue administrations to streamline their internal processes and increase overall efficiency.<sup>3</sup>

Many of the tasks mentioned above seem to refer to national matters. However, in today's globalised economy it has become unthinkable for revenue administrations not to cooperate across border in some capacity.

<sup>1</sup> IBFD (n.d.). Handbook of Tax Administration. Chapter 2. Retrieved from: [https://www.ibfd.org/sites/ibfd.org/files/content/pdf/Handbook\\_Tax\\_Administration\\_sample.pdf](https://www.ibfd.org/sites/ibfd.org/files/content/pdf/Handbook_Tax_Administration_sample.pdf)

<sup>2</sup> IOTA (2018). Impact of Digitalisation on the Transformation of Tax Administrations. p.29. Retrieved from: [https://www.iota-tax.org/sites/default/files/publications/public\\_files/impact-of-digitalisation-online-final.pdf](https://www.iota-tax.org/sites/default/files/publications/public_files/impact-of-digitalisation-online-final.pdf)

<sup>3</sup> IOTA (2018). Impact of Digitalisation on the Transformation of Tax Administrations. p.29. Retrieved from: [https://www.iota-tax.org/sites/default/files/publications/public\\_files/impact-of-digitalisation-online-final.pdf](https://www.iota-tax.org/sites/default/files/publications/public_files/impact-of-digitalisation-online-final.pdf)

## 1.2. Why does cross-border cooperation matter for tax administration?

In an increasingly interconnected global economy, individuals and companies can move across borders more or less freely and are able to have income streams in different parts of the world. These trends have had a profound impact on the collection of taxes at the national level. A well-known example of this are tax havens in which companies pay very low to no corporate income tax. As companies shift their legal registration or move parts of their business to these locations, benefits realised by one country in terms of investment or employment negatively impact the revenue generated in the country of origin. This type of beggar-thy-neighbor policies have then to be resolved through (potentially contentious) international negotiations.

Beyond their cooperation on specific tax files, revenue administrations can also learn from one another by exchanging experiences and best practices. As technological trends develop at an accelerated pace, new trends such as the emergence of sharing economy platforms, the rise in online sales, or heightened cybersecurity threats, have profoundly changed the way taxes are administered. Revenue administrations often face similar opportunities and challenges, for example, in updating their systems and tools to the new digital reality. Under these circumstances, the need for vehicles to effectively communicate, cooperate and collaborate with peer revenue administrations has grown greater.

To be sure, not every national issue requires a global answer. Certain tax-related issues are particularly prominent or only exist in some regions of the world or under specific types of institutional or cultural arrangements. In such cases, governments may be able to find solutions collectively or learn from a smaller group of like-minded, similarly organised administrations. Building upon the synergies existing under such small-scale arrangements, regionally and internationally organised tax organisations developed to facilitate these relationships. These organisations build long-lasting cooperation between revenue administrations. They are based on geography, linguistics, political leanings or religion. To some extent, most began as regional organisations based on these criteria. However, the distinction between “regional” and “international” has been clouded over the years since revenue administrations from one region have joined organisations in other regions. Thus, whereas the West African Tax Administration Forum (WATAF) is a typical example of a regionally organised tax organisation, the Exchange and Reflection Forum for Tax Administration Leaders (CREDAF) can be considered an international tax organisation representing French-speaking revenue authorities from four different continents.

## 1.3. How do tax networks support better tax administration?

What forms of collaboration between revenue administrations do tax networks actually facilitate? Five key functions can be identified, namely:

1. Exchange of information;
2. Knowledge sharing;
3. Capacity building;
4. Norm-setting;
5. Tax policy analysis and advice.

One form of collaboration comes in the form of **exchange of information** which is particularly valuable in a context where people may live and work in different countries. Exchanging information is crucial to help tax collection work smoothly and avoid double taxation or unregistered taxpayers. Tackling tax crimes such as tax evasion or tax fraud requires more transparency which tax networks can advocate for in global platforms. Tax networks are also able to aid their member countries with technical knowledge to foster automatic exchanges of information (AEOI). Thus, the Intra-European Organisations of Tax Administrators (IOTA) Forum provides a platform for experts from IOTA member revenue administrations to work collaboratively towards the development of strategies, processes, and solutions for the effective use of data from the AEOI.

Adding to the exchange of pure information and data, wider **knowledge sharing** is an essential function provided by tax networks. Having a strongly connected network allows for knowledge developed in one country to reach relevant stakeholders faster. Whether this is achieved through the publication of guides, organisation of webinars, or multilateral meetings, tax networks are playing a major role in facilitating exchange across revenue administrations. The research and work carried out by regional and international tax organisations also plays a role in the revision of tax legislation, e.g. in the context of eliminating harmful tax practices. Publications such as the African Network of Tax Administration Forum's (ATAF) **African Tax Outlook**, **CREDAF's publication guides**, and the **IOTA books** and papers are one way in which tax organisations can share their knowledge. CIAT has been able to be a driving force in the development of new insights on tax matters and shares its knowledge with other organisations, leading to improvements of tax administrations worldwide through the publication of CIAT **data, tax studies, manuals, and guides**.

**Capacity building** works in a similar manner for tax networks. Regional and international tax organisations are serving as an important intermediary to channel the technical knowledge of most-advanced administrations and other international organisations towards increasing the overall capacity of revenue administrations. This notably includes training provided by the staff of other member administrations to fellow tax administrators. According to data provided by its secretariat, ATAF has provided training to nearly 17,000 tax officials to this date and continues to push to increase capacities in African tax administrations. The Inter-American Center for Tax Administration's (CIAT) complements **physical training processes** carried out by its members on a digital platform aimed at reaching out to more tax officials. IOTA has recently added technical assistance – a peer-to-peer assistance between members – to the portfolio of its core activities aiming to aide beneficiaries with definition of the technical assistance requirements and assist in matching Beneficiary's needs with potential technical assistance Providers.

Regional tax organisations also play an important role by **setting norms and best practices**. Being able to combine the knowledge from their member states on a regional or international basis allows tax networks to look at the bigger picture and create common structures. A good example is the **CIAT Ethics Committee** created to ensure that all tax administrations are held to a high standard. The Association of Tax Authorities of Islamic Countries (ATAIC) puts additional emphasis on Sharia taxation and the principle of Zakat to create more equity in Islamic countries<sup>4</sup> through taxation. Members of tax organisations can hold each other accountable to the standards that they have set while at the same time incentivising each other to reach those standards.

## ● Sharia Taxation

Zakat is one of the five pillars of Islam, only imposed on Muslims, it is generally described as 2.5% of wealth that has been in one's possession for a lunar year. If wealth amounts to less than a threshold figure, termed the nisab, then no Zakat is payable. If wealth amounts to more than the nisab, zakat becomes religiously obligatory to be donated to the Muslim poor and needy.

<sup>4</sup> Böwering, G. (2013). The Princeton Encyclopedia of Islamic Political Thought. Princeton University Press. p. 545

Lastly, regional and international tax organisations are supporting their member administrations by providing tax policy and **tax administration analysis and advice** on a broad variety of topics. They are able to compare policies and identify successes and shortfalls which can lead to the improvement of policies or removal of harmful practices. The first-ever joint event of CIAT and IOTA, under the theme “**Tax Administrations and the Challenges of the Digital World**” brought together over 300 participants from 80 countries to discuss challenges and opportunities for tax administrations in the digital era. During this global tax summit hosted by the Tax and Customs Authority of Portugal, Commissioners from tax administrations, senior tax officials, representatives from regional and international organisations, businesses sector, academia and civil society exchanged views on latest trends and solutions in the field of tax digitalisation. The resulting report which summarises the findings of the 3-day long event was then available to members to inform future policies.

## 1.4. How are tax networks structured and financially organised?

Tax organisations have different types of memberships: Full membership, associate membership, observers, and guests. Associate memberships are often an option for countries that do not belong to the geographical area of the organisation and sometimes entail limited voting rights, as in the case of CIAT. Observer states usually do not have the right to vote. Different types of membership allow tax organisations to increase their reach and draw resources from a diverse group of members. While the decision-making power remains with the full members; associates, guests, or observing members are still able to bring in their expertise or benefit from events created by the organisation. Sometimes, associate members also pay into the organisation which increases its capacity and is a benefit in and of itself.

All NTO member organisations are financially sustained through the collection of annual membership and subscription fees except COTA, which is a subsidiary organisation of the Caribbean Community (CARICOM) and thus financially supported by it. Annual membership fees are based on a sliding scale. Their respective members are paying a progressive fee that depends on different criteria. ATAF, CIAT, and WATAF base their fees on the national gross domestic product (GDP). ATAIC considers the GDP per capita, while CREDAF looks at both gross national income (GNI) and the inflation rates of the respective continent of their members. The Pacific Islands Tax Administrators Association’s (PITAA) membership is based on the size and scale of its members’ revenue administrations. The GNI, GDP, as well as the United Nations Human Development Index ranking, are part of the categorization for the Commonwealth Association of Tax Administrator’s (CATA) annual fees.

In addition to paying annual fees, member countries support their regional organisation through the provision of personnel, hosting of events, or ad hoc payments. Some organisations, such as ATAF, gain additional funding through providing services such as trainings or bank interests. Further financing, technical assistance and in-kind contributions are sought from both internal members and development partners such as international agencies, organisations, and foundations. These additional contributions must generally be approved by e.g. the management committee in CATA or the Heads of Delegations Meetings in ATAIC. Co-funding can be used for individual events, conferences, or longer projects such as training programmes or workshops.

## 1.5. How can the newly created NTO support the work of tax organisations?

We have seen that regional and international tax organisations perform several important functions that allow for successful collaboration between tax administrations. Multiple tax organisations have been formed over the years on varying basis of membership and this has led to certain countries being members of several international organisations. While the profusion of these initiatives certainly helped provide a wider outreach to revenue administrations, it also resulted in occasional duplications, conflicting agendas and time schedules.

Against this background, gathering these networks under a common umbrella was swiftly identified as a great opportunity for member tax organisations to combine resources, strategies, and knowledge, in order to provide their respective members with complementary services and products. The following section will outline the NTO's objectives and how the organisation aims to improve the international collaboration of regional tax administrations.

The NTO is a unique network of 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. Launched in May 2018 in Ottawa, Canada, the network acts as a global platform for the exchange of experiences, knowledge, and best practices on tax administration matters. NTO members have set themselves the following objectives for the 2018-2023 period:

1. Foster **capacity development** 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 NTO 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 NTO designs, delivers and monitors appropriate strategic initiatives over the planned period.

### Capacity Development of Member Organisations

The international platform that the NTO provides is unique in its role of **facilitating exchange between its member organisations**. Through the organisation of cross-network peer-learning activities, and staff exchanges among secretariats of NTO member organisations as well as other activities, the Network of Tax Organisations fosters the capacity development of its members. So far, first NTO activities targeted at capacity development of the networks' resources focused on strategy and planning, internal communications, and funding sustainability.



Particularly considering the COVID-19 pandemic and resulting economic challenges for national tax administrations and regional organisations, the NTO also plays an important role in supporting the exchange of best practices between NTO members' activities. The access that members gain through their interconnectivity and the possibility provided to explore how best to combine resources for future events allow for the continuous opportunity to learn from one another and grow stronger. ATAF, CIAT and IOTA have already published guides for their members which are also being used or referenced by other organisations. All trainings or workshops that have been transitioned into a virtual format are accessible to other NTO members and increase opportunities to learn and develop.

Ultimately, enhanced capacities of NTO member organisations also lead to better services being provided to revenue administrations worldwide. Thus, more effective support of regional tax organisations can lead to more effective implementation of Domestic Revenue Mobilisation (DRM) programmes, better articulation of revenue administrations' positions in international discussions, and increased visibility of activities performed by individual revenue administrations.

### Internal Collaboration between NTO Members

The Network of Tax Organisations also acts as a catalyser and convenor by promoting joint activities (including conferences, working groups, and publications) and ensuring knowledge sharing across revenue administrations through the provision of regionally tailored services, products and information.

In recent years, the peer learning activities of individual NTO members have contributed to bringing new lights to all on topics such as double-taxation agreements (ATAF), implementation of measures to counter Base Erosion Profit Shifting (BEPS), the use of data from AEoI or the fight against cross-border value added tax (VAT) fraud (IOTA) and resource richness (WATAF); physical trainings and e-learning programmes on issues such as VAT collection (ATAF), transfer pricing rules and ethics in tax administrations (CIAT), or the security of tax systems (CATA). In 2020, NTO members invited member administrations of other networks' constituencies to attend a series of [webinars on "Information and Communication Technology \(ICT\) tools in tax administrations"](#) (CIAT) and benefit from the insights of a newly published book on ["Applying New Technologies and Digital Solutions in Tax Compliance"](#) (IOTA).

NTO members are currently exploring the conditions under which the long-standing CIAT Ethics Committee could be turned into an NTO Ethics Committee, leading the way towards the establishment of new international standards. A newly established NTO Ethics Committee would provide the possibility to adapt the already existing and comprehensive [CIAT Ethics Toolkit & Training Courses](#) to different regional contexts and needs, extending access to these products and activities to revenue administrations across the globe.

## A Global Platform for Tax Dialogue

In its role as a platform for tax dialogue, the NTO has been successful in enabling inclusive exchange between members through the principles of multilateral cooperation and the amplification of partner country voices on an international level.

In an effort to raise the visibility of NTO members' work, the Network of Tax Organisations published its first common position paper at the occasion of the [ATI/ITC Tax & Development Conference](#) held in July 2019 in Berlin. This publication entitled "[Stronger Together: Building Synergies for Domestic Revenue Mobilisation](#)" highlighted the instrumental role played by regional tax organisations in the field of DRM and suggested how this contribution could be strengthened in the Addis Tax Initiative post-2020. Through the present "NTO Practical Guide on Regional Tax Organisations", the NTO wishes to draw further light to the work provided by these organisations beyond the area of DRM.

Building on the success of the first joint event between NTO members that constituted the CIAT/IOTA Tax Summit on Digital Economy held in October 2018 in Lisbon, NTO members engaged to collectively pursue their commitments to building a platform for global interchange on tax administration matters. Looking ahead, in October 2021, the NTO will hold its [1st NTO Technical Conference](#) in Rome, Italy, where it will be hosted by the Guardia di Finanza. The 1st NTO Technical Conference will provide an opportunity to bring together revenue administrations from above 170 countries to look at the issue of Tax & Crime under the light of new developments arising from the pandemic and the resulting lockdown. This will further situate the NTO at the heart of regional and international cooperation on tax matters.

## 1.6. How can further support to tax networks help contribute to better tax administration worldwide?

In recent years, NTO members have witnessed a growing interest in international collaboration on tax administration matters on behalf of national, regional and multilateral institutions. Recent examples include collaboration with development agencies, such as the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) or the Norwegian Agency for Development Cooperation (NORAD), on tax reform programmes for selected regions (Africa; Latin America and the Caribbean) or the implementation of training tools on specific technical issues (transfer pricing; ethics). NTO members also collaborate with other institutions, such as the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), e.g. in the context of the [Tax Inspectors Without Borders \(TIWB\) programme](#).

While the NTO can celebrate several achievements in its short time of existence, the organisation harbours a large potential. Through their reach and connection to over 170 revenue administrations worldwide, NTO members are uniquely placed to improve tax administration. Five features notably distinguish the work of tax networks from that of other international organisations:

- **Proximity:** The work of tax networks is rooted in practice. NTO members' structures allow them to constantly gather knowledge and best practices from tax administrators on solutions to practical challenges faced in their respective regions. The data gathered from the networks built across revenue administrations thus provides NTO members with a wealth of information related to tax administration reforms in many countries.

- **Coordination:** The continuous involvement of member administrations in the development of diagnostic tools and methods allows tax networks to gather information about the effectiveness of existing programmes and to identify both synergies/overlaps in existing support programmes and challenges/needs for future support. The involvement of tax networks hence improves coordination and reduces the risks of duplication in the planning and the implementation of tax administration reforms.
- **Predictability:** The institutionalisation of tax networks helps systematise support to revenue administrations. General-purpose agreements concluded between development cooperation agencies and NTO members in recent years have helped strengthen consistency, predictability, and efficiency in the provision of development partners' support. This can, for example, contribute to better donor coordination and aid effectiveness in the implementation of DRM strategies than standalone initiatives.
- **Ownership:** Tax networks can rely on long-established networks of high-level representatives of revenue administrations of their member countries. The engagement of high-level revenue administration officials provides a highly professional approach to the identification and the treatment of tax administration issues, e.g. in the processes of facilitating, monitoring and enforcing tax compliance. This high-level ownership enables a smoother implementation of projects at the national level, contributes to international collaboration, and facilitates international cooperation initiatives.
- **Independence:** Due to their governance structures, tax networks are driven by the needs, preferences, and engagement of revenue administrations themselves. Equally, much support among the members of revenue administrations is done through in-kind contributions or general-purpose agreements, giving these organisations the leverage to address technical tax issues without having to follow more politically rooted agendas.

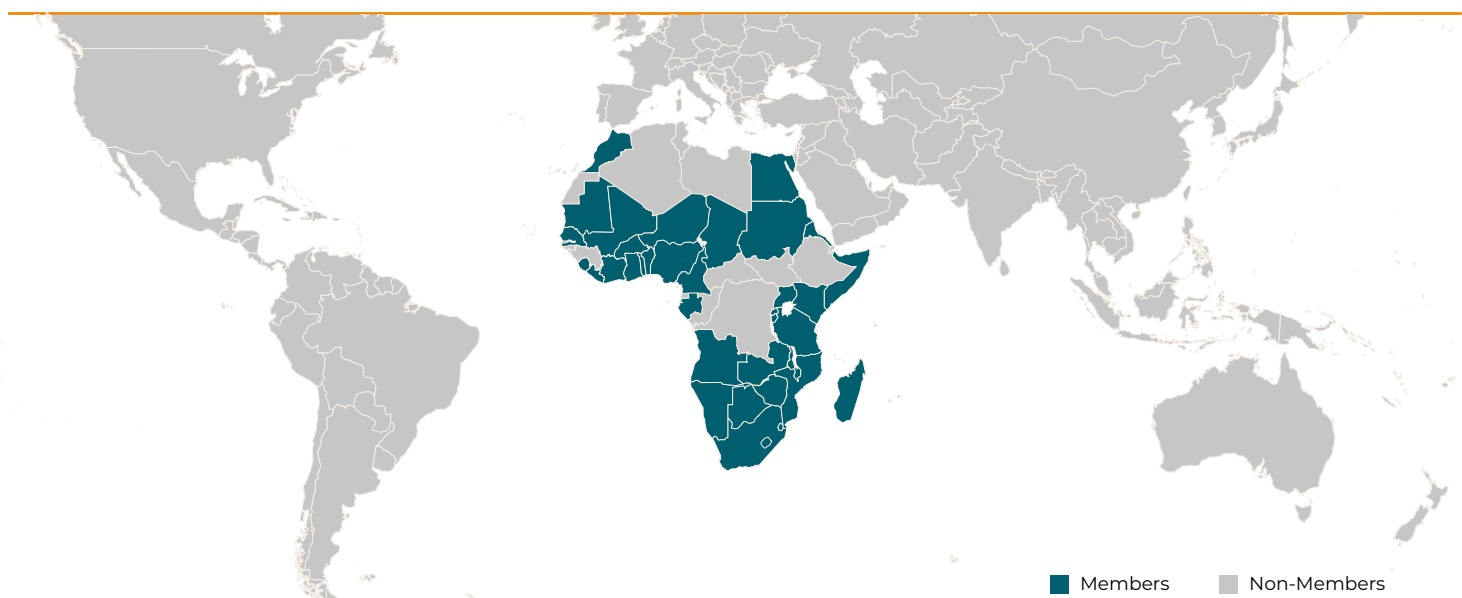
As a recently established organisation, the NTO still stands at the beginning of its institutionalisation. If further developed, **the NTO has the potential to serve as a global voice of revenue administrations** in international fora in a way which highlights the practical tax challenges faced e.g. in tax policy implementation. To harness this potential, more efforts are needed to continue the institutionalisation of the network. This can be achieved by continuing to strengthen the (secretariat) capacity of the NTO member organisations and the NTO, increasing the sustainability of the network through the development and implementation of a funding strategy, communications and stakeholder engagement strategies, and the mapping of all products already made available by NTO members to their respective constituencies. The NTO will also continue working towards providing a wide range of products and services to revenue administrations, including e.g. through the organisation of a series of activities linked to the theme of tax and crime. These activities will culminate in the organisation, in collaboration with the Italian Guardia di Finanza, of the first NTO Technical Conference in October 2021.

This chapter aims to provide an overview of the objectives, activities, governing and funding structures of the NTO member organisations.

Legend: ■ Members ■ Non-Members

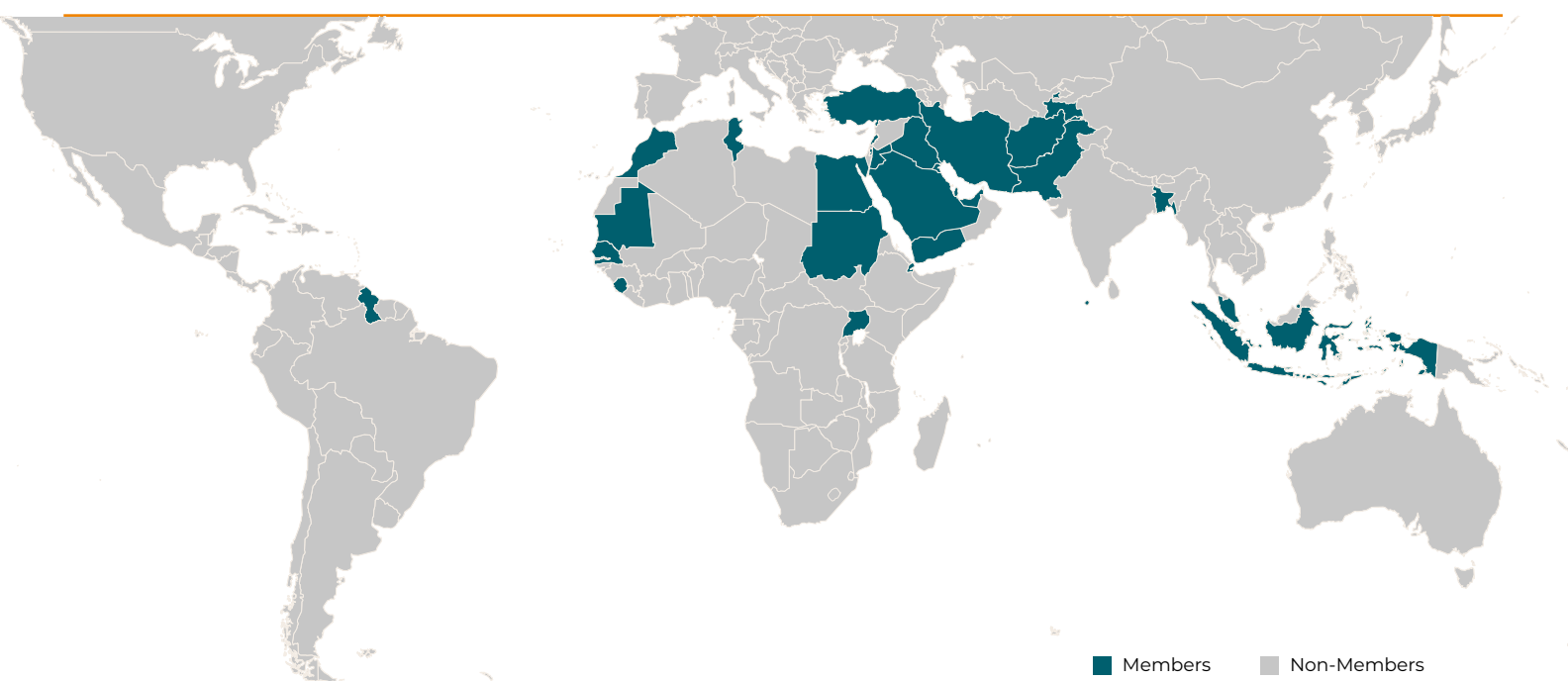
## African Tax Administration Forum (ATAF)

FOUNDING DATE:	19 <sup>th</sup> November 2009
SECRETARIAT LOCATION:	Pretoria, South Africa
BASIS OF MEMBERSHIP:	The African Continent irrespective of the language and region
TYPES OF MEMBERSHIP:	Full membership only
MEMBERS:	Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Chad, Comoros, Côte d'Ivoire, Egypt, Eritrea, Gabon, The Gambia, Ghana, Kenya, Lesotho, Liberia, Madagascar, Mali, Malawi, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Sudan, Swaziland, Tanzania, Togo, Uganda, Zambia, Zimbabwe
OFFICIAL LANGUAGES:	French, English, Portuguese
MISSION STATEMENT:	ATAF serves as an African network that aims at improving tax systems in Africa through exchanges, knowledge dissemination, capacity development and active contribution to the regional and global tax agenda. Improved tax systems will increase accountability of the state to its citizens, enhance domestic resource mobilisation and thereby foster inclusive economic growth.
GOVERNANCE STRUCTURE:	The ATAF secretariat performs administrative activities, supports the members with technical assistance and provides the tax organisation with strategic leadership. The secretariat is comprised of the Executive Secretary and staff from three other departments currently representing: tax programmes, research, and strategic partnerships, planning, monitoring and evaluation. These staff members are appointed to the Secretariat by the General Assembly, which meets bi-annually. The general assembly is made up of two senior officials from each member state, one of which must be the head of the tax administration. The General Assembly provides a platform for strategic dialogue between members and stakeholders, appoints office bearers (including the Executive Secretary) and approves work programmes and budgets.



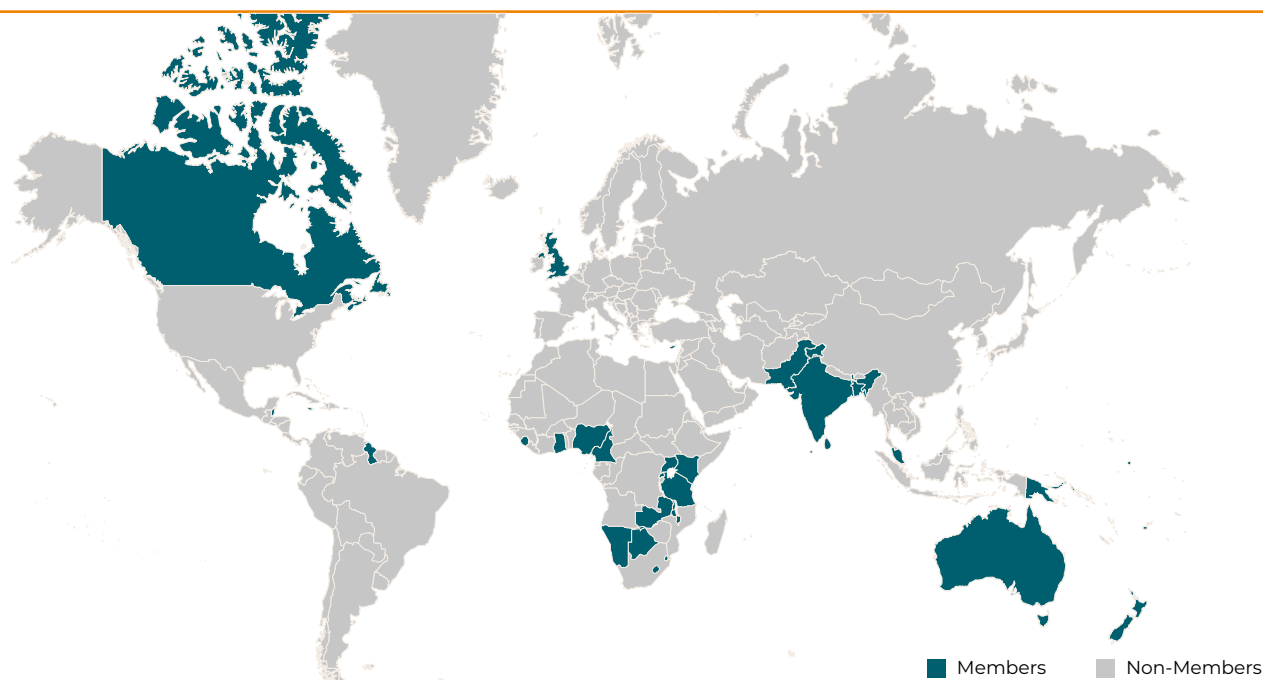
## Association of Tax Authorities of Islamic Countries (ATAIC)

FOUNDING DATE:	15 <sup>th</sup> October 2003
SECRETARIAT LOCATION:	Khartoum, Sudan
BASIS OF MEMBERSHIP:	Islamic Religion
TYPES OF MEMBERSHIP:	Full membership, associate membership, observers, guests
MEMBERS:	Afghanistan, Bangladesh, Brunei, Comoros, Djibouti, Egypt, Guyana, Indonesia, Iran, Iraq, Jordan, Kuwait, Lebanon, Malaysia, Maldives, Mauritania, Morocco, Pakistan, Palestine, Qatar, Saudi Arabia, Senegal, Sierra Leone, Sudan, Tajikistan, Tunisia, Turkey, Uganda, United Arab Emirates, Yemen
OFFICIAL LANGUAGES:	Arabic, English, French
MISSION STATEMENT:	The mission of the Association is to facilitate the improvement of tax administration and promote Sharia Taxation with particular reference to Zakat within the Islamic countries, in order to meet the challenges/changes rapidly taking place in the world.
GOVERNANCE STRUCTURE:	Currently, the Permanent Secretariat of ATAIC performs all key executive administrative activities and is comprised of the General Secretary and other staff that are appointed by the SG. The heads of delegation meeting shall be considered as ATAIC supreme body and the general assembly, composed from a high rank employee as a representative of full or associate member appointed from his tax administrations, the HDMs Meeting supervises all ATAIC activities, appoint the secretary-general, as well as approving the work programmes and corresponding budgets. The Secretariat is divided into three sections; the programs section is responsible for conferences, seminars, workshops and training courses, while the section of information, studies and research focus on knowledge and information sharing, the operations section is in charge of the financial and administrative affairs, protocol, public relations, and general coordination.



## Commonwealth Association of Tax Administrators (CATA)

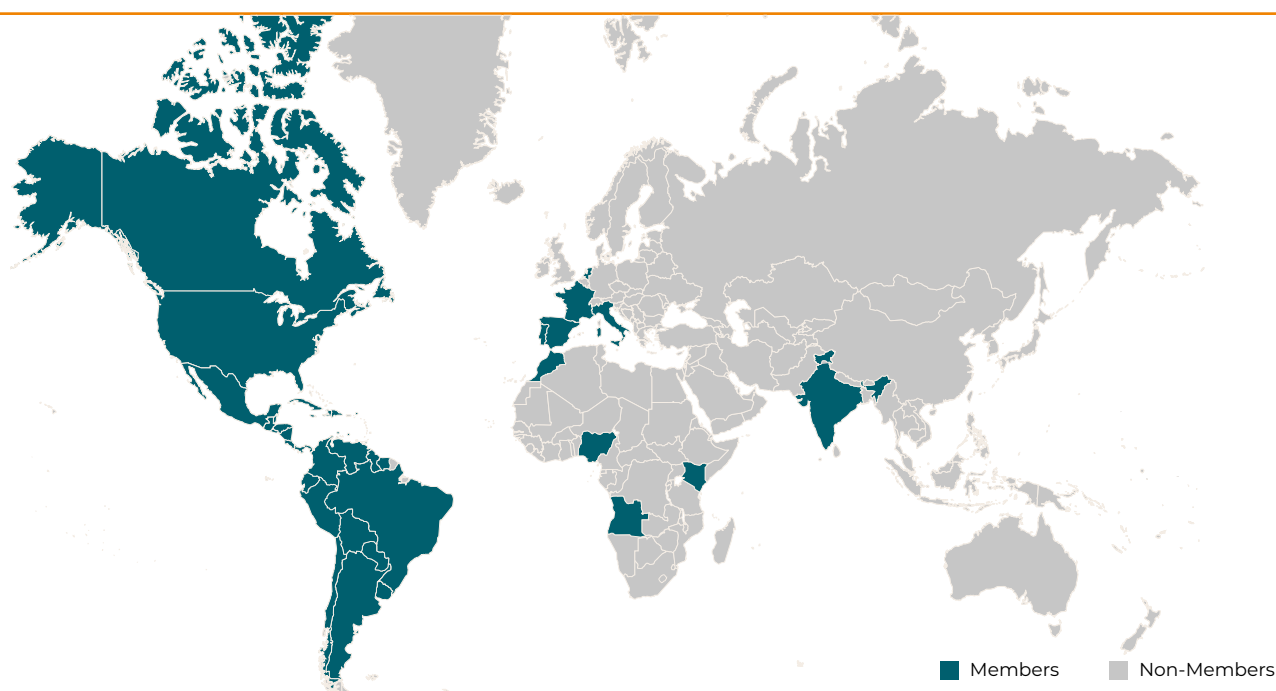
FOUNDING DATE:	1978
SECRETARIAT LOCATION:	London, England
BASIS OF MEMBERSHIP:	Member countries of the Commonwealth
TYPES OF MEMBERSHIP:	Full membership, associate membership, guests
MEMBERS:	Australia, The Bahamas, Bangladesh, Barbados, Belize, Botswana, Brunei, Canada, Cameroon, Cyprus, Eswatini, Fiji Islands, The Gambia, Ghana, Grenada, Guyana, India, Isle of Man, Jamaica, Kenya, Kiribati, Lesotho, Malawi, Malaysia, Maldives, Malta, Mauritius, Namibia, New Zealand, Nigeria, Pakistan, Papua New Guinea, Rwanda, St. Kitt & Nevis, St. Lucia, Samoa, Seychelles, Sierra Leone, Singapore, Sri Lanka, Tanzania, Tonga, Trinidad & Tobago, Tuvalu, Uganda, United Kingdom, Zambia
OFFICIAL LANGUAGES:	English
MISSION STATEMENT:	The purpose of the Association is to promote the improvement of tax administration in all its aspects within the Commonwealth with particular emphasis on developing countries by leveraging stronger international partnership.
GOVERNANCE STRUCTURE:	The CATA Secretariat is hosted and supported by the Commonwealth Secretariat, although it independently executes the administrative activities of CATA. CATA holds annual General Meetings with senior tax officials, representatives of aid agencies, Commonwealth government officials and other interested international organisations. The Management Committee consists of elected members from 14 countries including a Chairman and a Vice-Chairman, who meet once every three years to manage and monitor the performance of activities.





## Inter-American Center of Tax Administrations (CIAT)

FOUNDING DATE:	1967
SECRETARIAT LOCATION:	Panama City, Panama
BASIS OF MEMBERSHIP:	
TYPES OF MEMBERSHIP:	Full membership, associate membership
MEMBERS:	Angola, Argentina, Aruba, Barbados, Bermuda, Bolivia, Brazil, Belize, Canada, Chile, Colombia, Costa Rica, Cuba, Curacao, Dominican Republic, Ecuador, El Salvador, France, Guatemala, Guyana, Haiti, Honduras, India, Italy, Jamaica, Kenya, Mexico, Morocco, the Netherlands, Nicaragua, Nigeria, Panama, Paraguay, Peru, Portugal, Spain, Sint Maarten, Surinam, Trinidad & Tobago, Uruguay, United States of America, Venezuela
OFFICIAL LANGUAGES:	Spanish, English, Portuguese, French
MISSION STATEMENT:	Promote international cooperation and the exchange of experiences and information and render technical assistance services, studies and training, thus contributing to the strengthening of the tax administrations of its member countries.
GOVERNANCE STRUCTURE:	CIATs organisational structure consists of the General Assembly, the Executive Council, as well as the Executive Secretariat. The CIAT Executive Secretariat is responsible for technical and administrative implementation of the Strategic Plan, the Program of Activities and the Annual Budget, as instructed by the General Assembly and the Executive Council. The General Assembly is the supreme decision-making body, with all member and associate member countries represented. Key tasks such as appointing staff (including the Executive Secretary and the Executive Council) and approving work plans and budgets are decided at the annual General Assembly. Finally, CIAT has an Executive Council that consists of nine elected Council Members tasked with overseeing activity implementation, executing the Executive Secretariat's budget and providing strategic direction.





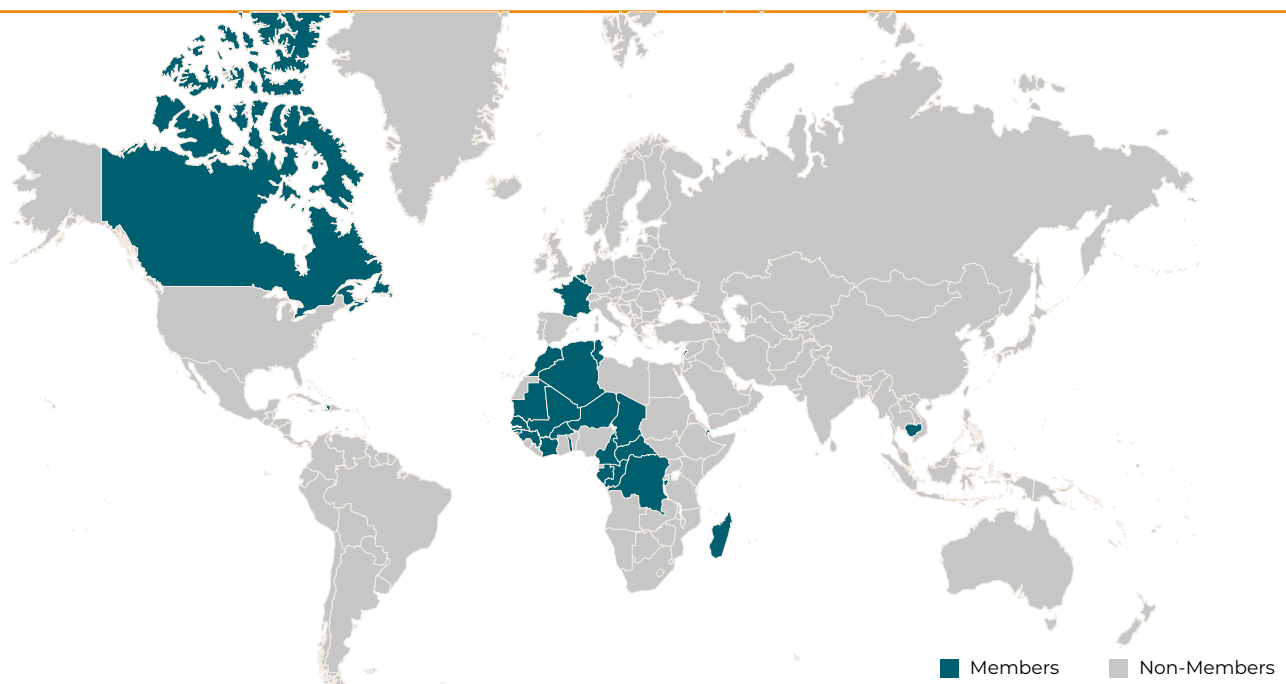
## Caribbean Organisation of Tax Administrators (COTA)

FOUNDING DATE:	1972
SECRETARIAT LOCATION:	Georgetown, Guyana
BASIS OF MEMBERSHIP:	National Tax Administration Agencies of Member States and Associate Members of the Caribbean Community (CARICOM).
TYPES OF MEMBERSHIP:	Ordinary and associate membership only
MEMBERS:	Anguilla, Antigua and Barbuda, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Haiti, Jamaica, Montserrat, Saint Lucia, St. Kitt and Nevis, St. Vincent and The Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands; St Maarten (Associate Member)
OFFICIAL LANGUAGES:	English
MISSION STATEMENT:	The mission of the Caribbean Organization of Tax Administrators (COTA) is to promote regional tax cooperation and harmonization while empowering its Members towards achieving higher levels of efficiency and effectiveness in the administration of their tax systems.
GOVERNANCE STRUCTURE:	The COTA governance structure consists of a General Assembly and an Executive Council. The General Assembly which includes representatives of all Member States meets biennially to elect the President and the Executive Council, as well as to review the Annual Report and Work Programme of the organization. The Executive Council (comprising a President and five other Members) serves as a Standing Advisory Committee on Tax Administration to the Caribbean Community. The Executive Council meets biannually and provides oversight of the COTA Work Programme as well as convenes the General Assembly and Technical Conference. The COTA Work Programme is executed under the auspices of the CARICOM Secretariat through the COTA Executive Secretary who is the officer responsible for advising the Secretary-General of the Caribbean Community on Tax Administration.



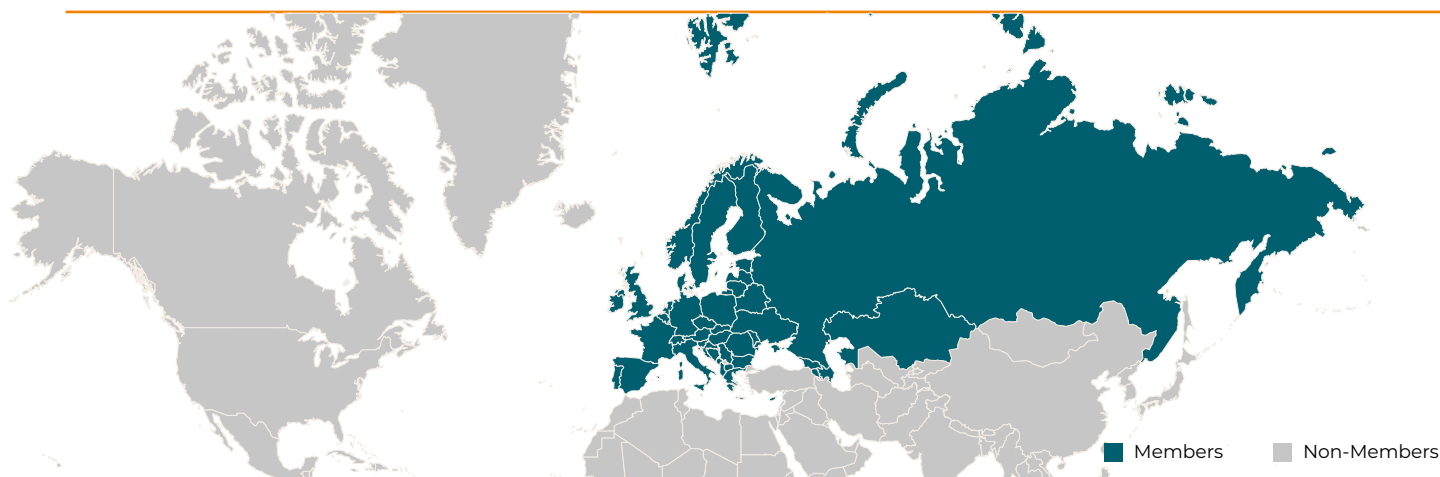
## Exchange and Reflection Forum for Tax Administration Leaders (Cercle de réflexion et d'échange des dirigeants des administrations fiscales) (CREDAF)

FOUNDING DATE:	14 <sup>th</sup> May 1982
SECRETARIAT LOCATION:	Paris, France
BASIS OF MEMBERSHIP:	French language / Francophone administrative culture
TYPES OF MEMBERSHIP:	Full and associate membership
MEMBERS:	Algeria, Belgium, Benin, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Chad, Central African Republic, Democratic Republic of the Congo, Congo, Comoros, Côte d'Ivoire, Djibouti, France, Gabon, Guinea, Guinea-Bissau, Haiti, Lebanon, Madagascar, Mali, Mauritania, Morocco, Niger, Sao Tome and Principe, Senegal, Togo, Tunisia ASSOCIATE MEMBER: Québec
OFFICIAL LANGUAGES:	French
MISSION STATEMENT:	facilitate dialogue, concertation and meetings between the heads of tax administrations of French-speaking countries, entirely or partially, with a view to sharing their experiences and exchanging their ideas on the problems of evolution of tax systems, organisation and operation of tax administrations; Organise a documentation unit available to member countries; Carry out studies at the request of the General Assembly and the executive Board.
GOVERNANCE STRUCTURE:	CREDAFs governing structure can be divided into two main sections: The Executive Board which includes the President, Vice President, and eight administrators, while the General Assembly includes all the 30 member countries. CREDAF has a Secretariat consisting of a Secretary-General, an assistant to the Secretary-General and various advisors all tasks with organising the organisation's administrative affairs. During the annual General Assembly, the topics to be debated at the Directors' Seminars and in the working group (upon recommendation from the Executive Board) are decided.



## Intra-European Organisation of Tax Administrations (IOTA)

FOUNDING DATE:	1996
SECRETARIAT LOCATION:	Budapest, Hungary
BASIS OF MEMBERSHIP:	Regional (Europe)
TYPES OF MEMBERSHIP:	Full membership, associate membership
MEMBERS:	Albania, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina (ITA), Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Italy, Kazakhstan, Latvia, Lithuania, Luxembourg, Macedonia, Malta, Moldova, Montenegro, the Netherlands, Norway, Poland, Portugal, Republic of Srpska (B&H), Romania, Russian Federation, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom
OFFICIAL LANGUAGES:	English
MISSION STATEMENT:	Contributing to the progress of member tax administrations by delivering practical solutions, enhancing collaboration and facilitating the sharing of experience.
GOVERNANCE STRUCTURE:	The IOTA Secretariat is responsible for the daily management of activities, implementing the work program's technical activities (professional issues) and the internal management administrative (statutory) issues <sup>16</sup> . The Secretariat is comprised of the Executive Secretary, who is elected by the General Assembly for terms of three years, international staff members who are technical tax experts and national staff members from various public administrations and departments. The General Assembly is the supreme body of IOTA, in which all Head of Tax Administration representatives meet annually to vote on important budget and strategic issues, as well as to elect the Executive Council members. The IOTA Executive Council consists of nine country member representatives and a President, all elected at by the General Assembly annually. The Executive Council makes decisions regarding operational issues, supervises the activities of the Secretariat and plays an important role in the preparation of the General Assembly. The President is the Head of the tax administration of the country that holds the Presidency in IOTA, presides over the Executive Council, hosts the General Assembly and represents IOTA in a given year. The President is appointed by the General Assembly, acting from its conclusion until the following General Assembly.



## Pacific Islands Tax Administrators Association (PITAA)

FOUNDING DATE:	May 2003
SECRETARIAT LOCATION:	Suva, Fiji
BASIS OF MEMBERSHIP:	Pacific Island Countries
TYPES OF MEMBERSHIP:	Full membership only
MEMBERS:	Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Nauru, Niue, Palau, Papua New Guinea, Republic of the Marshall Islands, Samoa, Solomon Island, Tokelau, Tonga, Timor-Leste, Tuvalu, Vanuatu
OFFICIAL LANGUAGES:	English
MISSION STATEMENT:	PITAA will be a forum where the tax administration and policy issues most relevant to Pacific Island countries can be discussed and where experiences can be shared; Promote closer cooperation and coordination of information in tax administration practices, suitable to the characteristics of the Pacific Island Countries; Help promote international standards and best tax administration practices, suitable to the characteristics of the Pacific Island Countries. Encourage taxation institutions to design and adopt strategies to modernise enhance their effectiveness and efficiency; and Enhance administrative skills and encourage the development of high professional standards by facilitating training and the dissemination of resource materials.
GOVERNANCE STRUCTURE:	The PITAA Secretariat comprises the Head of Secretariat, the Finance Officer and the Training Coordinator/Office Administrator who support members with technical assistance. The Secretariat is governed by the Executive Committee, which is responsible for the effective and efficient use of membership funds. From 2018 to 2019, the Executive Committee consists of a Chair, Vice-Chair and three country member representatives each from different tiers. The annual Heads of Membership meeting gathers the Heads of the member country tax administrations in order to identify appropriate projects for meeting PITAA's objectives, establishing project committees, approving timetables and budgets, and approving applications for membership and observers.



## West African Tax Administration Forum (WATAF)

FOUNDING DATE:	12 <sup>th</sup> September 2011
SECRETARIAT LOCATION:	Abuja, Nigeria
BASIS OF MEMBERSHIP:	West African countries
TYPES OF MEMBERSHIP:	Full membership, associate membership, development partners
MEMBERS:	Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, Togo
OFFICIAL LANGUAGES:	English, French, Portuguese
MISSION STATEMENT:	WATAF shall provide a platform to encourage strong collaboration amongst all ECOWAS member states towards the improvement of the quality of tax administration in the respective States
GOVERNANCE STRUCTURE:	The WATAF Secretariat made up of the Executive Secretary and appointed officials perform administrative tasks and support members with technical assistance. The biannual WATAF General Assembly consists of Heads of tax administrations or their authorised representatives. Its work includes approving work programmes and budgets, electing the WATAF Council and providing it with a mandate to engage development partners, and deciding the membership of each committee. The Council has five elected members who are the Heads of member's tax administrations (or their authorised representatives). Council members hold their office for the two years between General Assemblies, except Nigeria which is a permanent member of the Council as the host of the WATAF Secretariat.

