23–24 August 2012; Among Revenue Authorities in the East African Community at Mount Meru Hotel in Arusha, Tanzania.

Technical Workshop on Exchange of Information for Tax Purposes

Among Revenue Authorities in the East African Community

Mount Meru Hotel in Arusha - Tanzania

23 – 24 August 2012

In light of the ongoing integration efforts of the East African Community (EAC), effective information exchange among the Revenue Authorities of the Partner States is essential to ensure the correct application of tax laws while maintaining sovereignty over the application and enforcement of these laws.

The inherent goal of the Common Market Protocol is to enable taxpayers to operate unhindered by national borders. On the other hand, tax authorities must ensure that citizens pay their taxes correctly and in the right place. Exchange of information among revenue authorities across borders is of paramount importance for fighting tax avoidance and tax evasion, which threaten government revenues and reduce the resources available for public services.

Two studies on the status quo of tax systems and tax harmonization and the exchange of information among revenue authorities were carried out, supported by German Development Cooperation through GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit); Organization for Economic Cooperation and Development (OECD), African Tax Administrations
Forum (ATAF) and International Tax Compact (ITC). The studies stressed the importance of information exchange and the availability of qualitative statistical information, awareness creation and common procedures.

The ‘Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes and Income’ (DTA), signed on 30 November 2010 provided the necessary legal basis to enhance cooperation among the five revenue authorities.

A ‘Memorandum of Understanding on the Exchange of Information on Tax Expertise and Other Related Matters’ (MoU), signed on 10 November 2010 by the Partner Revenue Authorities spells out the rules and procedures for the operationalization of information exchange on tax matters.

A technical workshop on the Exchange of Information for tax purposes among Revenue Authorities in the EAC will take place at Mount Meru Hotel in Arusha (Tanzania) on 23 – 24 August 2012.

The workshop will focus on the effective implementation of mechanisms for information exchange and on translating the signed agreements and policy decisions into practice in order to develop a robust and effective system of administrative cooperation.

It brings together practitioners from the EAC Partner States, EAC representatives engaged in the regional harmonization of tax procedures and experts from international, regional and bilateral organizations and development agencies to share knowledge on experiences and good practices.

The workshop is expected to come up with recommendations and a roadmap to outline further action and milestones, a realistic timeframe, the required resources and possible partners and the responsibilities for the implementation of a common strategy and procedure for an efficient exchange of information for tax purposes.

For more information, contact:
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