



AGREEMENT

ON THE

ESTABLISHMENT

OF THE

AFRICAN TAX ADMINISTRATION FORUM

PREAMBLE

THE PARTIES TO THIS AGREEMENT:

INSPIRED by the deliberations at the “International Conference on Taxation, State Building and Capacity Development in Africa” held in Pretoria, South Africa on 28 – 29 August 2008;

BELIEVING that a key component of a capable State is the existence of efficient and effective tax administrations;

CONSCIOUS of the important role played by tax administrations in the promotion of economic development and good governance;

RECOGNISING the need for African Tax Administrators to cooperate and actively promote improvement in tax administration through better service delivery, taxpayer education, effective use of automated systems, countering tax evasion and aggressive tax planning, and strengthening audit and human resource management capability in their respective Administrations;

DESIRING to collaborate in a structured manner in order to optimally exchange experiences on good practices, benchmark performance, improve cooperation between, and set the strategic direction for, African Tax Administrations;

CONVINCED that the establishment of the African Tax Administration Forum will greatly contribute to the efficacy of tax administration and improved public service delivery in support of development of the African continent;

AIMING to achieve the broadest possible dialogue, both geographically and linguistically, among tax administrators on the African continent;

DETERMINED to adopt the text of the Agreement on the establishment of the African Tax Administration Forum in terms of the Resolutions adopted at the ATAF Inaugural Conference convened in Kampala, Republic of Uganda from 18 to 20 November 2009;

HEREBY AGREE AS FOLLOWS:

ARTICLE 1

DEFINITIONS

In this Agreement, unless the context indicates otherwise:

“ATAF” means the African Tax Administration Forum established as an international organization in terms of Article 2;

“Council” means the ATAF Council as established in Article 10;

“Development Partners” means all international organisations and agencies which support ATAF and contribute towards its development, whether by way of provision of resources, funding or technical assistance;

“Financial Year” means a period of twelve (12) months from 1st January to 31st December;

“Inaugural Conference” means the meeting of Heads and senior officials of African Tax Administrations convened in Kampala, Republic of Uganda from 18 to 20 November 2009 for the purpose of establishing ATAF;

“General Assembly” means the ATAF General Assembly as established in Article 10;

“Member” means the Tax Administration organ or agency, or its equivalent, of a Party to this Agreement;

“Member State” means an African State which is a Party to this Agreement;

“Month” means the first day of the month through to the last day of that month;

“Party” means an African State which has consented to be bound by this Agreement and for which the Agreement is in force; and

“Secretariat” means the ATAF Secretariat as established in Article 10.

ARTICLE 2

ESTABLISHMENT AND AUTONOMY

1. Subject to the provisions in Article 23 (1) and (2), ATAF is hereby established by the adoption by the Council of the text of this Agreement and shall function in accordance with the provisions of this Agreement.
2. ATAF shall be autonomous and shall enjoy independence in its operations and the discharge of its functions.

ARTICLE 3

VISION STATEMENT

ATAF shall promote efficient and effective tax administration to improve the living standards of the people in Africa.

ARTICLE 4

MISSION STATEMENT

ATAF shall provide a platform to improve the performance of tax administration in Africa. Better tax administration will enhance economic growth, increase accountability of the state to its citizens and more effectively mobilize domestic resources.

ARTICLE 5

OBJECTIVES

The objectives of ATAF are to:

- (a) strengthen African tax administrations to improve domestic resource mobilization for economic development;
- (b) enhance the professionalism of African tax administrators through capacity development, dialogue and interaction;
- (c) innovate, develop, share and implement best practices in African revenue administration;
- (d) combat tax evasion and avoidance through cooperation between African tax administrations, authorities and international stakeholders;
- (e) develop key relations with civil society;
- (f) improve good governance, transparency and accountability;
- (g) ensure greater synergy and cooperation in capacity development among all relevant stakeholders in order to give greater support to African Tax Administrations; and
- (h) provide a mechanism allowing African perspectives on tax issues to inform and influence the global dialogue on tax issues.

ARTICLE 6

LEGAL PERSONALITY

1. In order to exercise its functions and to fulfill its objectives, ATAF shall possess international legal personality with full capacity to:
 - (a) enter into contracts;
 - (b) negotiate and conclude international agreements;

- (c) acquire and dispose of immovable and movable property;
 - (d) open and maintain bank accounts in any bank or other recognized financial institution;
 - (e) institute judicial and other legal or administrative proceedings and be party thereto;
 - (f) take such steps as may be necessary to protect its interests; and
 - (g) undertake such acts as are necessary for, or incidental to, the attainment of its objectives, the exercise of its powers, performance of its functions or the conduct of its business, as are provided for by this Agreement and its Rules and Procedures.
2. ATAF shall have its headquarters in the Member State hosting the Secretariat.

ARTICLE 7

OFFICIAL LANGUAGES

The official languages of ATAF shall be English, French and Portuguese.

ARTICLE 8

MEMBERSHIP, ASSOCIATE MEMBERSHIP AND DEVELOPMENT PARTNER STATUS

1. Membership of ATAF is open to tax administrations of all African States which are Parties to, or shall become Parties to, this Agreement in accordance with the provisions of Article 23 of this Agreement.
2. Tax administrations of non African States and international organizations including regional organizations, wishing to regularly collaborate with ATAF, may be accorded Associate Membership status.
3. The General Assembly shall, within one year of entry into force of this Agreement, consider and determine the terms and conditions applicable to Associate Membership of ATAF. Such terms and conditions shall, once adopted by the General Assembly, form an integral part of this Article.
4. Development Partners may be invited to attend meetings and participate in activities of ATAF. They shall have the right to speak but not to vote.

ARTICLE 9

MEMBERSHIP FEES

1. The Member States shall pay annual membership fees. The General Assembly shall determine such annual membership fees.
2. The General Assembly shall review Membership fees and Associate Membership fees every three (3) years.
3. Membership fees are payable to ATAF in United States Dollars before the start of the new financial year.
4. The procedures for payment shall be provided for in the Rules and Procedures.
5. In the event of withdrawal by a Member State or Associate Member from ATAF in terms of Article 26 (5), unpaid membership fees may be written off under the authority of the Council.
6. Where a Member State or Associate Member is in arrears of its annual fees for two financial years or more, the Council is authorized to suspend all facilities which are available to the ATAF Member State or Associate Member. For the purposes of this Article, "fees in arrears" shall mean membership fees due for any financial year but unpaid at the end of that financial year.

ARTICLE 10

INSTITUTIONS AND GOVERNANCE

1. The ATAF General Assembly, Council and Secretariat are hereby established. Other institutions may be established by the General Assembly.
2. The quorum of meetings of ATAF institutions shall be one more than fifty (50) percent of the members of the particular ATAF institution.
3. Subject to Article 10 (2), ATAF institutions shall take decisions on the basis of consensus. Except as provided otherwise in this Agreement, where a decision cannot be arrived at by consensus, the matter at issue shall be decided by voting in accordance with the Rules and Procedures.
4. ATAF institutions shall promote the interests of the Organisation and ensure the achievement of its objectives.

ARTICLE 11

RULES AND PROCEDURES

1. The Rules and Procedures of ATAF institutions shall be approved by the Council and adopted by the General Assembly.
2. The Rules and Procedures for ATAF developed in terms of this provision shall deal, *inter alia*, with:
 - (a) decision-making and voting procedures in ATAF institutions;
 - (b) the appointment of members of the Council;
 - (c) the appointment of the Executive Secretary;
 - (d) formalities regarding membership fees and procedures for payment;
 - (e) financial regulations;
 - (f) appointment of staff, human resources and labour relations;
 - (g) associate membership;
 - (h) dispute resolution; and
 - (i) any other matter that may facilitate the implementation of this Agreement.

ARTICLE 12

THE GENERAL ASSEMBLY

1. The General Assembly shall be the highest decision-making body of ATAF. It shall meet at least once every financial year.
2. The General Assembly shall consist of the Heads of the Tax Administrations of the Parties or their authorized representatives.
3. The powers and responsibilities of the General Assembly are to:
 - (a) elect the Chairperson, Vice Chairperson, and members of the Council;
 - (b) approve or amend the future Work Programmes and annual budget as proposed by the Council;
 - (c) note the appointment and conditions of service of the Secretariat, and the extension or termination of the employment of the Executive Secretary, by the Council;

- (d) receive, consider and adopt, with or without modification, reports from the Council on the activities of ATAF since the last General Assembly, incorporating audited annual accounts for each year under review which shall be certified by the External Auditors;
- (e) approve or amend the minutes of the previous General Assembly;
- (f) consider and approve the financial report for the past year;
- (g) review annual Membership fees and Associate Membership fees;
- (h) amend this Agreement;
- (i) approve and amend the Rules and Procedures;
- (j) review the decisions of the Council;
- (k) provide the Council with the mandate to engage with Development Partners on the financing of ATAF Work Programmes;
- (l) approve the admission requests for membership of ATAF submitted by the Council;
- (m) take note of the termination of membership;
- (n) approve the venue of every annual General Assembly;
- (o) provide a platform for discussions on tax-related technical areas;
- (p) delegate to the Council such authority necessary to facilitate the operation of the affairs of ATAF between meetings of the General Assembly;
- (q) deal with any other issues relating to the objectives of ATAF; and
- (r) decide on the dissolution of ATAF in terms of the provisions of Article 26.

ARTICLE 13

THE CHAIRPERSON

1. The Chairperson shall preside at meetings of the General Assembly and the Council.
2. The Chairperson shall hold office for a period of one year. This term shall run from the conclusion of the General Assembly meeting at which the Chairperson is elected, until the conclusion of the next General Assembly.

3. The Chairperson shall be the Head of the Tax Administration of a Member State.
4. When the Chairperson ceases to be the Head of the Tax Administration of a Member State, the position of Chairperson shall be filled by his or her successor in that Member State's Tax Administration, unless the new Head of the particular Tax Administration expressly waives the right of that Member State to occupy the position of Chairperson. If the right of that Member State to occupy the position of Chairperson is waived, the Vice Chairperson shall serve for the remainder of that term.
5. The powers and responsibilities of the Chairperson shall be to:
 - (a) preside over the General Assembly and Council meetings;
 - (b) assist in efforts to settle disputes relating to the interpretation or application of the Agreement in an amicable manner in accordance with the provisions of Article 19; and
 - (c) oversee the implementation of the tasks assigned by the General Assembly.
6. In the absence of the Chairperson, the Vice Chairperson shall preside over meetings of the General Assembly and the Council, and perform the same functions and exercise the same authority as the Chairperson.

ARTICLE 14

THE COUNCIL

1. The General Assembly shall elect the Council. It shall consist of 10 (ten) members who shall be the Heads of Tax Administrations of the Member States to this Agreement. The election of Council members shall reflect the broadest possible geographical and linguistic representation of the membership of ATAF.
2. A Member State shall have only one (1) representative on the Council at any time.
3. The members of the Council shall be elected annually at the end of each General Assembly meeting in accordance with the applicable Rules and Procedures. They shall remain in office until the end of the next General Assembly meeting.
4. The Chairperson shall be one of the ten (10) Council members.
5. The Executive Secretary shall be an *ex officio* member of the Council but shall not have voting rights.

6. When a Council Member ceases to be the Head of the Tax Administration of a Member State, that position shall be filled by the successor of that Council Member in that Member State's Tax Administration.
7. The Council shall be responsible for the overall management of the business of ATAF. This function shall be exercised subject to such directives as may be issued by the General Assembly.
8. The Council shall meet on the occasion of each General Assembly meeting and shall ordinarily meet once in every year between General Assembly meetings.
9. The Council may also convene special meetings when so requested in writing by no less than five (5) members of the Council. A request for a special meeting shall be submitted to the Chairperson. Special Council Meetings shall be held at such time and place as the Council shall decide.
10. The Council shall be responsible for:
 - (a) convening meetings of the General Assembly, preparing of agendas and determining of dates and venues of such meetings;
 - (b) managing funds on behalf of ATAF;
 - (c) accepting applications from new Member States and Associate Members and submitting such applications to the General Assembly for approval;
 - (d) approving International Agreements on behalf of ATAF;
 - (e) presenting reports to the General Assembly on the Work Programme and on the activities of the Council undertaken since the preceding General Assembly meeting;
 - (f) presenting financial reports, including audited annual accounts, for the financial year under review, including the provisional budget for the following year, for consideration and approval by the General Assembly;
 - (g) circulating such other reports to Member States on the activities of ATAF as it deems fit or as may be called for by the General Assembly;
 - (h) submitting to the General Assembly the Strategic Plan and Work Programme;
 - (i) keeping records of accounts in respect of ATAF's funds, activities and property, and preparing statements of income and expenditure and assets and liabilities of ATAF every six (6) months and at such other intervals as the Chairperson of the Council may decide from time to time;
 - (j) implementing the Work Programme of ATAF as approved by the General Assembly;

- (k) modifying the approved budget in light of unforeseen circumstances as may be authorized by the General Assembly from time to time;
 - (l) inviting observers and special guests to the conferences and technical activities of the ATAF;
 - (m) accepting or rejecting voluntary contributions and donations;
 - (n) setting criteria for and selecting the External Auditors for approval by the General Assembly;
 - (o) setting criteria for and selecting short-listed candidates, conducting interviews and appointing the successful candidate to the position of Executive Secretary, and informing the General Assembly of such appointment;
 - (p) appointing and terminating the services of the External Auditors; and
 - (q) performing all other actions necessary to fulfill the objectives of ATAF.
11. The Secretariat shall, where appropriate, assist the Council in giving effect to its responsibilities.
 12. A validly constituted meeting of the Council requires a quorum which is constituted by the Chairperson and five (5) additional members of the Council.
 13. Meetings of the Council shall be open only to its members and the Secretariat. The Chairperson may invite individuals to attend meetings in relation to specific agenda items. Invited individuals shall have the right to speak but not to vote.
 14. Subject to Article 14 (12), decisions of the Council shall be adopted on the basis of a simple majority vote.

ARTICLE 15

THE SECRETARIAT

1. The Council shall recommend the appointment and conditions of service of the Executive Secretary for the approval of the General Assembly. The Council shall determine staffing levels and the terms and conditions of employment of the Secretariat.
2. The Executive Secretary shall be the head of the Secretariat. The Secretariat shall be staffed by such other officials as appointed by the Executive Secretary in terms of guidelines to be approved by the Council.
3. The Secretariat shall promote the collective interests of ATAF. The Executive Secretary and all Secretariat officials shall serve ATAF in an independent and

professional manner. The Member States shall respect and promote these principles in their interaction with the Secretariat.

4. The Executive Secretary is responsible for the day-to-day administration of the operations of ATAF and for reporting on those operations to the Chairperson on a regular basis and to the Council at its meetings.
5. The responsibilities of the Executive Secretary shall, *inter alia*, be to:
 - (a) perform the administrative functions of ATAF, as well as those entrusted to it by the General Assembly, the Council or the Chairperson;
 - (b) perform the technical functions of ATAF by coordinating the work for the technical working groups and facilitating the activities of the technical working groups;
 - (c) keep a register of Member States and Associate Members;
 - (d) prepare and submit to the Council the draft budget and membership contribution system;
 - (e) administer the budget;
 - (f) prepare and submit to the Council a list of proposed activities and financial reports;
 - (g) prepare and submit to the Council the draft Strategic Plan and Work Programme;
 - (h) arrange, in conjunction with the host country, meetings of the General Assembly by proposing dates, preparing draft agendas and submitting proposals to this effect to the Council;
 - (i) prepare and circulate the agenda and other documents for the General Assembly, and for meetings of the Council;
 - (j) draft proposals for the General Assembly and administer the implementation of resolutions adopted by the General Assembly;
 - (k) assist with voting in the General Assembly and keeping minutes of meetings;
 - (l) prepare the meetings of the Council and record and administer its decisions;
 - (m) present annual audited financial statements to the Council;
 - (n) facilitate the work of the External Auditors;

- (o) facilitate contacts with other international Tax Administration Organisations;
 - (p) negotiate and sign international agreements and contracts on behalf of ATAF in consultation with the Council;
 - (q) prepare and issue the publications of ATAF;
 - (r) maintain relations with Member States of ATAF;
 - (s) inform the Member States on the activities of ATAF;
 - (t) serve as the depositary of ATAF, and keep records of all meetings as well as of all instruments of ratification and accession; and
 - (u) carry out such other duties as may be assigned by the General Assembly or the Council.
6. The Executive Secretary shall be appointed by the General Assembly for a period of four (4) years, with a maximum of two (2) terms.
 7. The Executive Secretary shall participate in the meetings of the General Assembly and the Council with the right to speak, but not to vote. The Executive Secretary may also participate in meetings of any other institutions that may be established by the General Assembly.

ARTICLE 16

THE SEAT OF THE SECRETARIAT

1. The Seat of the Secretariat of ATAF shall be in the Republic of South Africa. This arrangement may be altered by a decision of the General Assembly of an affirmative vote of a two-thirds majority.
2. ATAF shall conclude a Headquarters Agreement with the Member State hosting the Secretariat. The Headquarters Agreement shall be concluded and implemented as soon as reasonably possible after the date of entry into force of this Agreement.

ARTICLE 17

PRIVILEGES AND IMMUNITIES

1. Member States shall accord ATAF and the officials of the Secretariat such privileges and immunities as are necessary for the exercise of their functions and performance of their duties, and shall facilitate the activities undertaken in the promotion of the objectives of ATAF.

2. The Member State hosting the Secretariat shall provide for privileges and immunities to be accorded to the Secretariat and its officials.

ARTICLE 18

FINANCES AND ACCOUNTS

1. The Secretariat shall prepare the budget of ATAF, which, once adopted by the Council, shall be approved by the General Assembly.
2. ATAF shall operate a bank account in the Member State hosting the Secretariat. The Executive Secretary shall be the chief accounting officer of ATAF and shall manage the ATAF bank account under the financial rules and procedures.
3. All ATAF funds, which shall include, but not be limited to, annual membership fees, donations, voluntary contributions in addition to membership fees, grants, special contributions and other forms of income (such as income from endowment funds, ATAF services, activities, products and publications) shall be paid into the ATAF bank account.
4. The funds of ATAF shall be applied exclusively for the purposes of ensuring the implementation of the objectives of the organisation.
5. The Council shall propose the appointment of the external auditors for ATAF and determine their mandate and remuneration for approval by the General Assembly.
6. The General Assembly shall consider and approve the audited annual accounts of ATAF.
7. ATAF shall prepare accounts in accordance with generally recognized accounting practices.

ARTICLE 19

DISPUTE RESOLUTION

1. Any dispute about the interpretation or application of this Agreement shall be settled through direct consultations between the parties concerned, which may be facilitated by the Chairperson.
2. Should such consultations fail to resolve the dispute, the Council shall refer such dispute to an independent *ad hoc* Conciliation Commission for settlement. The Council shall inform the General Assembly of such disputes and their settlement.
3. The composition, mandate and procedures for the functioning of a Conciliation Commission shall be provided for in the Rules and Procedures.

ARTICLE 20

REVIEW AND AMENDMENT OF THE AGREEMENT

1. This Agreement may be reviewed by the General Assembly within five (5) years after the entry into force of this Agreement. The Secretariat shall prepare a report and recommendations to be considered by the General Assembly in order to decide whether to conduct such a review.
2. The Agreement of ATAF shall only be amended by the General Assembly. The proposed amendment shall be binding on all Member states when adopted by an affirmative vote of a two-thirds majority of the total membership of ATAF.
3. An amendment to this Agreement may be proposed by the Council or by a Member State and must be notified to the Chairperson not less than four (4) months before the date of the General Assembly meeting at which it is to be considered. The Chairperson shall circulate the notice to all Member States forthwith.

ARTICLE 21

SIGNATURE

This Agreement shall be open for signature by all African States.

ARTICLE 22

RESERVATIONS

No reservations may be made to this Agreement.

ARTICLE 23

RATIFICATION, ACCEPTANCE, APPROVAL, ENTRY INTO FORCE AND ACCESSION

1. This Agreement is subject to ratification, acceptance or approval by African States.
2. This Agreement shall enter into force thirty (30) calendar days after the date of deposit of the fifth (5th) instrument of ratification.
3. Instruments of ratification, acceptance or approval shall be deposited with the Executive Secretary.

4. Any African State wishing to become a Member State of ATAF after entry into force of this Agreement shall do so by accession.
5. Instruments of accession shall be deposited with the Executive Secretary.
6. For each African State acceding to this Agreement, the Agreement shall enter into force fifteen (15) days after the deposit by such State of its instrument of accession.

ARTICLE 24

DEPOSITARY

1. This Agreement, all instruments of ratification and accession, all amendments to this Agreement as well as all Rules and Procedures for institutions of ATAF shall be deposited with the Executive Secretary.
2. The Executive Secretary shall transmit certified copies of all instruments of ratification and accession and of all amendments to this Agreement to all Member States.

ARTICLE 25

TRANSITIONAL PROVISIONS

1. All decisions taken at the Inaugural Conference of ATAF, convened in Kampala, Republic of Uganda from 18 to 20 November 2009, all institutions launched by the Inaugural Conference for establishing this Organization and all arrangements adopted by the Inaugural Conference for this purpose shall remain valid, continue to exist and function in terms of this Agreement, provided that in instances of inconsistency, this Agreement shall prevail.
2. The Kampala Communiqué, the record of the Inaugural Conference and the resolutions adopted at the Inaugural Conference are annexed to this Agreement and shall form an integral part thereof.
3. For transitional purposes, and until such time as ATAF is in a position to recruit and appoint the first Executive Secretary and establish the Secretariat, the South African Revenue Service (SARS) shall perform the duties and functions of the Secretariat, including the function of Depositary.

ARTICLE 26

DURATION, DISSOLUTION AND WITHDRAWAL

1. ATAF is of unlimited duration.

2. The Council or any Member State may propose the dissolution of ATAF. The Chairperson of the General Assembly shall be notified of such a proposal not less than four (4) months prior to the next General Assembly meeting at which such proposal shall be considered. The Chairperson shall forthwith circulate such a proposal to all Members.
4. ATAF may be dissolved by a resolution passed at an annual or an extraordinary meeting of the General Assembly. Such a resolution shall be adopted by an affirmative vote of a two-thirds majority of those Member States represented at the General Assembly.
5. In the event of the dissolution of ATAF, any surplus funds shall be donated to such other institution or organization, having objectives broadly similar to ATAF, as shall be nominated at the General Assembly at which the decision to dissolve ATAF is taken.
6. Any Member State may withdraw from this Agreement by providing three (3) months' written notice to this effect to the Secretariat. A former Member State may be readmitted as a member of ATAF under such terms and conditions as the Council may consider necessary.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed and sealed this Agreement in three originals in the English, French and Portuguese languages, all texts being equally authentic.

THUS DONE AND SIGNED at _____ on the ___ day of _____ in the year _____

_____ (signature)

_____ (name of signatory)

On behalf of the Government of _____ (name of country)



**AFRICAN TAX ADMINISTRATION FORUM:
INAUGURAL CONFERENCE**

KAMPALA COMMUNIQUÉ

We, the Heads and senior officials of 31 African Tax Administrations, met in Kampala, Uganda from 18 to 20 November 2009. There, 25 African Tax Administrations signed an Agreement, formally establishing the African Tax Administration Forum. We set out on this journey with representatives of 9 development partner countries and 18 development partner organizations. This marks a crucial milestone in the realization of our dream of creating a platform to promote and facilitate mutual cooperation among tax administrations in Africa, and between Africa and the rest of the world.

The Forum was officially launched by the President of the Republic of Uganda, His Excellency President Yoweri Museveni, and was given further impetus by the support of the Ugandan Minister of Finance, Planning and Economic Development, the Honourable Mrs Syda Bumba, and the Ugandan State Minister for Finance (Investment), Mr Aston Kajara and the Ugandan State Minister for Finance (Micro Finance), Mrs Ruth Nankabirwa.

Our shared experiences over the three days once again demonstrated that efficient and effective tax administration is key to building capable states. The establishment of ATAF will directly contribute to economic development and good governance on the African continent.

ATAF is African led, managed and supported primarily through the expertise, resources and financial contributions of its Members. As an African initiative, it will work towards achieving increased financial independence for African countries.

To make ATAF a functioning entity, we elected South Africa as the Chair of the ATAF Council; and Botswana, Gabon, Ghana, Kenya, Nigeria, Rwanda, Senegal and Zimbabwe as Council members. The North African countries of Mauritania, Morocco and Sudan have

recommended that Morocco joins the Council as their representative. The Council will submit this recommendation to the presiding electoral officer of PWC for endorsement and will inform the members of the North African region of the outcome. We also unanimously agreed that South Africa will host the ATAF Secretariat.

In order to enable the ATAF Council to discharge its functions, we passed necessary resolutions regarding the ATAF Agreement, procedures, transitional arrangements, staffing, and the budget and work programme for 2010.

As a result of our dialogue with development partners, we recognize the significance of their support as they accompany us on the road to turning our ATAF vision into a reality. In this regard, our proposal for cooperation establishes a strong relationship and we acknowledge their support through financial assistance and the sharing of technical expertise.

The establishment of ATAF is but the beginning. While our work programme is already underway, the journey in pursuit of our objectives will be a long one as we, together with our development partners, actively promote improvements in tax administration through sharing experiences, benchmarking, and peer reviewing best practices. Together we will develop our database of African tax systems and methodologies, and deliver capacity development events on international and domestic policy and administration issues. In order to facilitate our work programme in the longer term, we resolved to establish an African Tax Centre.

Above all, our mission is to mobilize domestic resources more effectively and increase the accountability of our states to our citizens. We resolved that the next meeting of the ATAF Council will be held in March 2010, where a date for the first General Assembly will be decided.

We take pride in ATAF's achievements so far, particularly the foundation already developed which this conference is built on, as well as the technical events delivered with the assistance of development partners.

We wish to express our deep appreciation for the insight and leadership of the ATAF Steering Group, for the commitment by the members of the Technical Task Team and the skills and efforts of the Interim Secretariat based at the South African Revenue Service for having

brought us this far. We are humbled by the commitment and enthusiasm shown by all delegates at the conference.

Finally, we wish to express our appreciation to the Commissioner General of the Ugandan Revenue Authority, her staff and the Ugandan Government for their gracious hospitality, excellent organization and hard work in ensuring the success of this conference.

Kampala, Uganda

20 November 2009

Appendix

ATAF MEMBER STATES:

Botswana, Chad, Egypt, Eritrea, Gabon, Gambia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mauritania, Mauritius, Morocco, Namibia, Niger, Nigeria, Rwanda, Senegal, Sierra Leone, South Africa, Sudan, Uganda, Zambia and Zimbabwe.

PARTICIPATING AFRICAN TAX ADMINISTRATIONS:

Benin, Cameroon, Congo (Democratic Republic), Mozambique, Swaziland and Tanzania.

PARTICIPATING DEVELOPMENT PARTNER COUNTRIES:

France, Germany, Ireland, Japan, Netherlands, Norway, Sweden, Switzerland and the United Kingdom.

DEVELOPMENT PARTNER ORGANIZATIONS:

ADB, ATI, CERDI, CMI / ISS, DFID, EU - RT VAT, GTZ, IMF, IDS, IRISH AID, JICA, KFW, NORAD, OECD, SADC, SAICA, SDC and USAID.



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 18 – 20 NOVEMBER 2009**

The official launch of the African Tax Administration Forum took place from 18 – 20 November 2009 at the Serena Hotel, Kampala, Uganda.

1. GALA DINNER – 18 NOVEMBER 2009

The ATAF Inaugural Conference was officially launched by His Excellency Yoweri Kaguta Museveni, President of The Republic of Uganda, at a Gala Dinner hosted by the Ugandan Government on 18 November 2009. In his address, the Ugandan President stressed the importance of establishing the Continental Body in the development of capacity of African Tax Administrations; fostering accountability and state building; developing a common understanding and approach to Africa’s transformation; and reducing of Africa’s reliance on foreign aid. President Museveni urged all African Countries to join ATAF as it is an important milestone for the development of the Continent.

The Uganda President’s address was followed by a traditional African dance showcasing the coming together of Africa; a short video presentation entitled “The Road to Kampala” (the inaugural launch) and the introduction and unveiling of the ATAF publication with the same name which was signed by the Ugandan President.

Other speakers include the Chairperson of the ATAF Steering Group, Mr Oupa Magashula, and Ugandan Minister of Finance, Hon Mrs Sydda Bbumba (UGA).

2. SESSION 1: OFFICIAL OPENING – 19 NOVEMBER 2009

The ATAF Inaugural Conference was officially opened by Mrs Allen Kagina (Commissioner General of the Ugandan Revenue Authority) Mr Oupa Magashula (Chairperson of the ATAF Steering Group and Commissioner for the South African Revenue Service) and Mr Fed Omach (Ugandan Minister of State) on 19 November 2009. In his opening remarks, Mr Magashula welcomed all delegates to the first ATAF meeting and stressed the importance of ATAF to Africa, the road to Kampala, the global financial challenge Africa is facing and its impact on donor aid and the challenges ATAF will be facing on the road beyond Kampala. The Chair's opening remarks were followed by a pre-recorded message by Mr Pravin Gordhan, the Minister of Finance of South Africa. The Minister expressed his sincere good wishes and wholehearted support to ATAF on its formal launch.

Mr Magashula also read out a letter from the OECD's FTA Chair and IRS Commissioner, Mr Douglas Schulman, expressing continued support to the mission of the ATAF and hope that the FTA's experience in capturing emerging good practice in tax administration and in adopting common approaches to important issues will be useful to ATAF in its work to meet the needs of tax administrations in an African environment.

3. SESSION 2: OBJECTIVES OF THE ATAF CONFERENCE

The objectives of the inaugural meeting of the Conference were as follows:

- a. Launch of ATAF as an African Organisation;
- b. Present the Interim Secretariat's report and ATAF 2010 Work Programme for noting;
- c. Present the ATAF Agreement for adoption;
- d. Present the ATAF Rules and Procedures to members for noting;
- e. Elect the ATAF Chair, ATAF Council and ATAF Secretariat host country;
and
- f. Adopt resolutions aimed at enabling the future work of ATAF.

4. SESSION 2: OUTCOMES

- a. ATAF was officially launch at the Inaugural Conference as a Continental Tax Body and well received by both the African and international community;
- b. The ATAF Interim Secretariat's report and ATAF 2010 Work Programme were noted by ATAF members;
- c. The ATAF Agreement was adopted as an Interim Agreement and signed by the following States: Botswana, Cameroon, Chad, Côte d'Ivoire, Gabon, The Gambia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mauritania, Mauritius, Morocco, Namibia, Nigeria, Rwanda, Senegal, Sierra Leone, South Africa, Sudan, Tanzania, Uganda, Zambia and Zimbabwe;
- d. The ATAF Rules and Procedures were noted by the delegates;
- e. South Africa was elected as the first ATAF Chair;
- f. South Africa was elected as Host Country for the ATAF Secretariat. The meeting agreed that the South African Revenue Service would serve as Secretariat with the same functions and duties as defined in the Agreement, in the interim period until ATAF is legally established;
- g. Botswana, Gabon, Ghana, Kenya, Morocco, Nigeria, Rwanda, Senegal and Zimbabwe were elected as Council Members, in addition to South Africa which became a Council member by default due to its election to the position of Chair. (Membership of the North African region stood over for discussion and negotiation).

5. SESSION 2: DECISIONS TAKEN AT THE CONFERENCE

The meeting approved the following Resolutions:

- i. **Resolution 1: On the ATAF budget for 2010:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to consider and approve all aspects of the ATAF budget for the year 2010, and submit this for

ratification to the 1st Meeting of the ATAF General Assembly in 2010.

- ii. **Resolution 2: On the appointment of the ATAF Executive Secretary:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to immediately commence with the process for the appointment of the ATAF Executive Secretary for approval by the 1st ATAF General Assembly in 2010. Further, we resolve that the Chairperson, in consultation with the Council, will appoint an interim Executive Secretary to serve until such time that the permanent Executive Secretary has been appointed and has commenced with his / her duties.
- iii. **Resolution 3: On the ATAF work programme for 2010:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to consider and approve the ATAF Work Programme, as developed by the Interim Secretariat, for the year 2010.
- iv. **Resolution 4: On the secondment of staff to the ATAF Secretariat:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to request the host country of the ATAF Secretariat, as well as other ATAF members, to make staff available for consideration (and subject to a selection process) for secondment to the Secretariat until such time that the Executive Secretary is able to appoint permanent ATAF staff.
- v. **Resolution 5: On the establishment of the African Tax Centre:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to establish (an) African Tax Centre(s) as (an) ATAF institution(s). We, therefore, mandate the Council and the Secretariat to investigate all aspects regarding its establishment and present its report to the 1st Meeting of the General Assembly in 2010.
- vi. **Resolution 6: On multilateral cooperation on tax matters:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to develop our multilateral cooperation with partner organisations in order to establish relationships for purposes of mutual benefit and

knowledge-sharing on tax-related matters, including topics such as Transfer Pricing, Information Sharing, the Taxation of the Informal Economy, International Tax Treaties and Governance.

- vii. **Resolution 7: On the 1st meetings of the ATAF Council and General Assembly:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to meet in March 2010 and, among the other ATAF operational matters to be dealt with, also determine the date of the 1st Meeting of the General Assembly in 2010.
 - viii. **Resolution 8: On the transitional arrangements of ATAF:** We, the signatories to the Agreement of the African Tax Administration Forum, resolve to urge members of the Steering Group and the Interim Secretariat to make officials available until the 1st Meeting of the ATAF Council for handing over all ATAF affairs to the new Council and Secretariat.
 - ix. **Resolution 9: On the ATAF Agreement and Rules & Procedures:** We, the members of the African Tax Administration Forum, resolve to adopt the ATAF Agreement and Rules & Procedures as the interim founding documents at the Inaugural Conference. Further, we resolve to set up a committee with representation of Anglophone, Francophone and Lusophone countries to provide input to and quality-assure the founding documents. The final founding documents will be adopted at the 1st Council Meeting in 2010.
 - x. **Resolution 10: On the transitional clause on the election of the first ATAF Chairperson and Council:** We, the members of the African Tax Administration Forum, resolve to include a transitional clause in the ATAF Agreement that allows the first ATAF Chairperson and Council to be elected at the Inaugural Conference.
- b. The meeting also agreed that the ATAF Rules and Procedures be deferred to the ATAF Council for review and approval.

6. SESSION 3 & 4: REVENUE MOBILISATION AND THE IMPACT OF THE GLOBAL FINANCIAL CRISIS IN AFRICA AND CHALLENGES IN REVENUE MOBILISATION

- a. The meeting discussed:
 - i. The impact of the global financial and economic crisis and challenges for African countries, fragile states and other developing countries;
 - ii. The importance of resource mobilisation as the biggest source of revenue for developed purposes and antidote to development aid;
 - iii. The link between taxation, statehood and citizens;
 - iv. The importance of Africa developing its own agenda in response to the global financial crisis;
 - v. The positive strides made by Liberia, Uganda, Tanzania and Rwanda in the field of tax administration;
 - vi. The importance of focusing on tax collection, together with state expenditure;
 - vii. Taxation in respect to policy, politics and the citizens of Africa;
 - viii. The size of the tax gap between formal and informal economies;
 - ix. Challenges around the regulation of informal economies that are largely cash based;
 - x. The global financial and economic crisis in respect to taxation;
 - xi. The role of taxation in the global financial crisis;
 - xii. The urgent need for Africa to start taking ownership of its future; and
 - xiii. The importance of Africa reviewing its own statistics and planning its future accordingly.

7. SESSION 5: ATAF DIALOGUE WITH DEVELOPMENT PARTNERS – 20 NOVEMBER 2009

The ATAF Proposal was presented to the meeting and received the following feedback:

- a. Development Partners welcomed the establishment of ATAF and pledged approximately USD2 million over 3 years to support the organisation in its infancy years.
- b. The Proposal covers the essential elements of state building, accountability and good governance and strategic dialogue.
- c. The objectives of the proposal are clear and their translation into a work programme is realistic and supported by a budget that is driven by the ATAF members.
- d. Most development partners able to commit donor funding have to do so in accordance with their internal domestic procedures and could not confirm the type of support (financial and/or technical) they could commit to ATAF. Follow-up with the following donors and development partners are required to further define the support available and ensure follow through:
 - i. OECD DAC;
 - ii. Norwegian Government;
 - iii. UK Department for International Development (DFID);
 - iv. African Development Bank (AfDB);
 - v. Irish Aid;
 - vi. Swiss Agency for Development and Cooperation (SDC); and
 - vii. French Development Agency.

8. CLOSING OF MEETING – 20 NOVEMBER 2009

The ATAF Inaugural Conference was closed with comments from Mr Aart de Geus (OECD), Mrs Allen Kagina (UGA) and the newly elected ATAF Chairperson, Mr. Oupa Magashula (SARS), who provided overviews of the work to be done on the road beyond Kampala.



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 1:
ON THE ATAF BUDGET FOR 2010**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to consider and approve all aspects of the ATAF budget for the year 2010, and submit this for ratification to the 1st Meeting of the ATAF General Assembly in 2010.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 2:
ON THE APPOINTMENT OF THE
ATAF EXECUTIVE SECRETARY**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to immediately commence with the process for the appointment of the ATAF Executive Secretary for approval by the 1st ATAF General Assembly in 2010.

Further, we resolve that the Chairperson, in consultation with the Council, will appoint an interim Executive Secretary to serve until such time that the permanent Executive Secretary has been appointed and has commenced with his / her duties.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 3:
ON THE ATAF WORK PROGRAMME FOR 2010**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to consider and approve the ATAF Work Programme, as developed by the Interim Secretariat, for the year 2010.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 4:
ON THE SECONDMENT OF STAFF TO THE ATAF SECRETARIAT**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to request the host country of the ATAF Secretariat, as well as other ATAF members, to make staff available for consideration (and subject to a selection process) for secondment to the Secretariat until such time that the Executive Secretary is able to appoint permanent ATAF staff.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 5:
ON THE ESTABLISHMENT OF THE AFRICAN TAX CENTRE**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to establish an African Tax Centre(s) as an ATAF institution. We, therefore, mandate the Council and the Secretariat to investigate all aspects regarding its establishment and present its report to the 1st Meeting of the General Assembly in 2010.

Kampala, Uganda

19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 6:
ON MULTILATERAL COOPERATION ON TAX MATTERS**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to develop our multilateral cooperation with partner organisations in order to establish relationships for purposes of mutual benefit and knowledge-sharing on tax-related matters, including topics such as Transfer Pricing, Information Sharing, the Taxation of the Informal Economy, International Tax Treaties and Governance.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 7:
ON THE 1ST MEETINGS OF THE
ATAF COUNCIL AND GENERAL ASSEMBLY**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to mandate the Council to meet in March 2010 and, among the other ATAF operational matters to be dealt with, also determine the date of the 1st Meeting of the General Assembly in 2010.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 8:
ON THE TRANSITIONAL ARRANGEMENTS OF ATAF**

We, the signatories to the Agreement of the African Tax Administration Forum, resolve to urge members of the Steering Group and the Interim Secretariat to make officials available until the 1st Meeting of the ATAF Council for handing over all ATAF affairs to the new Council and Secretariat.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 9:
ON THE ATAF AGREEMENT AND RULES & PROCEDURES**

We, the members of the African Tax Administration Forum, resolve to adopt the ATAF Agreement and Rules & Procedures as the interim founding documents at the Inaugural Conference. Further, we resolve to set up a committee with representation of Anglophone, Francophone and Lusophone countries to provide input to and quality-assure the founding documents. The final founding documents will be adopted at the 1st Council Meeting in 2010.

Kampala, Uganda
19 November 2009



**INAUGURAL CONFERENCE OF
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
KAMPALA, UGANDA: 19 – 20 NOVEMBER 2009**

**RESOLUTION 10:
ON THE TRANSITIONAL CLAUSE ON THE ELECTION OF
THE FIRST ATAF CHAIRPERSON AND COUNCIL**

We, the members of the African Tax Administration Forum, resolve to include a transitional clause in the ATAF Agreement that allows the first ATAF Chairperson and Council to be elected at the Inaugural Conference.

Kampala, Uganda
19 November 2009