

## 41<sup>st</sup> CATA TECHNICAL CONFERENCE

# REVENUE MOBILISATION POST-COVID



The Commonwealth Association of Tax Administrators (CATA) is holding its 41<sup>st</sup> Technical Conference, virtually, from 9 to 11 November, 2021. This annual event provides an opportunity to heads of tax administrations from Commonwealth nations to meet up with other international tax organisations, tax practitioners and the private sector to discuss contemporary issues of interest in the tax arena.

The Commonwealth Association of Tax Administrators (CATA) is an Associated Organisation of the Commonwealth. CATA was established in 1978 by a decision of the Commonwealth Finance Ministers. The organisation helps member countries through conferences, training programs, publications, and knowledge sharing to develop effective tax administrations that promote sustainable development and good governance. Forty-seven Commonwealth countries are currently active members of CATA.

The theme identified for this year's conference is: '**Simplified and Efficient Tax Administrations**'. Mauritius made a presentation on the **use of technology to simplify tax systems**.



Mr. Sudhamo Lal with Mr. Duncan Onduru, CATA Executive Director, and Ms. Megan Jones, CATA Secretariat

In his opening address as President of CATA, Mr. Sudhamo Lal, Director-General of the Mauritius Revenue Authority (MRA), highlighted that with the COVID-19 pandemic, there has been a change in the functional role of many tax administrations which initially comprised collecting maximum tax revenue for the government. *"We have experienced many crises, but the COVID-19 pandemic which saw its outbreak around the end of the year 2019 has been unprecedented and accompanied by numerous challenges never thought and seen before. Our member tax administrations have not been immune to such challenges"*, Mr. Lal said.

The responsibilities of tax administrators went beyond the normal functions and included the prompt implementation of government support schemes in the form of payment of grants and financial assistance to affected taxpayers. *"These schemes were to be implemented at a time when most of the tax administration offices were closed and where officers could not move from their home to their place of work"*, he added. Thanks to the support of Information and Communication Technologies, officers ensured the successful execution of the schemes and ensured an overall business continuity by working from home.

*“The far-sightedness of CATA for having deliberated on the importance of information and communication technologies as a tool in improving tax administrative efficiency during previous Technical Conferences deserves to be praised. With the changing need in doing business, CATA can be proud to say that it was right in taking the lead in bringing information technology as a topic for discussion in its conference agenda with a view to automate processes to provide business continuity in servicing taxpayers,”* Mr. Lal stressed.

The COVID-19 crisis no doubt provided revenue authorities with an opportunity to rethink their tax systems and processes to ensure business continuity. The crisis showed how tax administrations which were slow or even doubted in embarking on information formation technology, accelerated its implementation by automating their processes to provide business continuity in servicing their taxpayers.

*“Many of our members may recall that in some of previous CATA Technical Conferences, participants had the opportunity to deliberate on the importance of information technology as a tool in improving tax administrative efficiency,”* Mr. Lal highlighted.

*“With the pandemic having affected all member tax administrations, the sharing of experiences become increasingly more important at this juncture especially when we try to return to normality”*, Mr. Lal concluded before declaring the conference open.

During one of the sessions, the participants were exposed to challenges in revenue mobilization in the post-covid era. As the COVID-19 pandemic metamorphosed from a health crisis to a catastrophic economic crisis, many countries rushed in with diverse fiscal policy and administrative measures to mitigate the ravaging effects of the pandemic. One year down the line some of these interventions have since been revised, some have been scaled down or removed completely while at the same time others have been enhanced based on the lessons learnt.

The delegates shared their country experiences on the effectiveness of COVID-19 fiscal policy interventions both in terms of safeguarding revenue, protecting staff and taxpayers, and ensuring uninterrupted delivery of services to the taxpayers and other stakeholders.

No doubt the pandemic has been a catalyst of reforms in many tax administrations.



Mr. Sudhamo Lal, was elected President of the Commonwealth Association of Tax Administrators during the 39<sup>th</sup> Annual Technical Conference held in Fiji from Monday 12 to Friday 16 November, 2018. He succeeded to Datuk Sabin Samitah of Malaysia and his office will end in November 2021.

After serving as CATA President from 2009 to 2012 and as CATA Chairman from 2015 to 2018, Mr. Lal was elected for a second mandate as President of CATA.