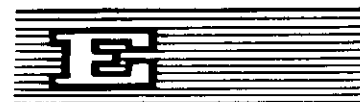


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ECONOMIC COMMISSION FOR AFRICA
Association of African Tax Administrators

Fourth Meeting of the Executive Committee
Cairo (Egypt), 10-17 March 1986

REPORT ON THE FOURTH MEETING OF THE EXECUTIVE COMMITTEE
OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS

A. Organization and attendance

1. The Fourth Meeting of the Executive Committee of the Association of African Tax Administrators (AATA) was held at Meridien Hotel, Cairo, (Egypt) from 10 to 11 March 1986. The meeting was attended by Botswana (Chairman of AATA), Republic of Cameroon (Vice-Chairman of AATA, and Chairman of Central African Subregional Committee), and Algeria (Chairman of the North African Subregional Committee). In attendance was also the host country, Egypt. The Chairmen of the West African and Eastern and Southern Subregional Committees were absent because of unavoidable circumstances.

B. Agenda

2. After considering the provisional agenda presented by the secretariat, the Executive Committee adopted the following agenda.

1. Opening of the meeting
2. Adoption of the agenda and organization of work
3. Report of the activities of AATA including financial statements for the biennium March 1984 - February 1986
4. Provisional Programme of Work and operating budget of AATA for March 1986 to February 1988.
5. Proposed member States' contributions to AATA biennial budget March 1986 - February 1988.
6. Establishment of the Secretariat of AATA
7. Any other business
8. Adoption of the summary records and closing of the meeting.

C. Account of proceedings

3. The meeting was opened on 10 March 1986 by Mr. D. Motshegare (Botswana), Chairman of AATA who also chaired the meeting. In his brief opening statement, he thanked the Government of the Arab Republic of Egypt, for agreeing to host the meetings of AATA. Mr. Farouk Moursy Metwally, the head of the Egyptian delegation, in welcoming members of the Executive Committee expressed the hope that positive results would emerge from the Fourth Executive Committee and Third General Assembly meetings of AATA which were being hosted by his country.

Draft report on the activities of AATA including financial statement for the biennium, March 1984 - February 1986 (agenda item 3)

4. A representative of the secretariat introduced the document entitled "Draft report on the activities of the Association of African Tax Administrators including the financial statements for the biennium March 1984 - February 1986". In his presentation, the representative of the secretariat outlined the activities carried out by the Association as approved by the Second General Assembly Meeting held in Gaborone, (Botswana), in March 1984. He emphasized the drop in percentage of AATA members which were meeting their financial obligations to the Association.

8. Regarding representation of AATA at International meetings or seminars, the Executive Committee accepted the principle but agreed that in selecting AATA member States for such representation, preference should be given to the Chairman of AATA and the Chairman of the Subregional Committees of AATA. The Committee also agreed that seminars or workshops at which AATA was represented should be relevant to the taxation problems of AATA member States and that any member State which represented AATA at any meetings or seminars should prepare a report on the meeting or seminar and circulate it to all member States of AATA.

Proposed member States' contributions to AATA biennium
budget March 1986 - February 1988 (agenda item 5)

9. A representative of the interim secretariat introduced the above topic. In his introduction, he explained the decision which was taken at the meeting of the Second General Assembly held in March 1984 in Gaborone (Botswana) regarding acceptable formula for the assessment of contributions to AATA biennial budgets. He further explained the three formulae which had so far been suggested in assessing each member States' contribution to the biennial budgets. These were:

- the Organization of African Unity formula based on each member States' GDP.
- the formula based on each member States' per capita income suggested by Egypt.
- and the "Equal Share" formula adopted for the biennium budget March 1984 - February 1986.

10. In discussing the agenda item, Egypt which had suggested the formula based on member States' per capita income, withdrew its suggestion and agreed to support the "Equal Share" formula. The members of the Executive Committee agreed that the "Equal Share" formula should be put forward to the General Assembly for adoption because they felt that AATA was an Association which would provide equal benefits to all its member States regardless of size or wealth and that contributions to its biennial budgets need not be governed by principles relating to the assessment of contributions to UN or OAU budgets.

11. Based, therefore, on the "Equal Share" formula, each member States' contribution to the biennium budget March 1986 to February 1988 which is US\$88,000 would be US\$4,000 as there are now twenty-two (22) members of the Association. Member States, however, joining the Association after the adoption of the budget would be required to pay voluntary contributions of US\$600 as this had been the practice since the establishment of the Association. The Committee also agreed that notwithstanding the payment of the assessed contributions by each member State, these member States which had the capability should make in addition voluntary contributions to the Association.

Budget Estimates

	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>Total</u>
1. Fourth General Assembly and Fifth Executive Committee Meetings	--	--	35,000	35,000
2. Representation of AATA at meetings or conferences etc.	5,000	5,000	--	10,000
3. Technical conference and Reserve fund	--	33,000	--	33,000
4. Miscellaneous	<u>4,000</u>	<u>5,000</u>	<u>1,000</u>	<u>10,000</u>
	<u>9,000</u>	<u>43,000</u>	<u>36,000</u>	<u>88,000</u>
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