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ECONOMIC COMMISSION FOR AFRICA

Association of African Tax
Administrators

Second Meeting of the Executive
Committee

Lome, 16-21 November 1981

PROPOSED STATE MEMBERS' CONTRIBUTIONS
TO AATA BIENNIAL BUDGET
1982-198~~4~~

1. In accordance with Article 9, paragraph 5 (f) of the Constitution of the Association, the Executive Committee is required to propose for the consideration of the Assembly the annual subscriptions and exceptional contributions, if any, to be paid by State members of the Association. The purpose of this brief paper is therefore to propose for the consideration of members of the Executive Committee, contributions to be paid by members of AATA to the Association's biennial budget, 1982-1984.

2. Members of the Executive Committee will recall that at the inaugural meeting of the Association which was held in Monrovia (Liberia) from 11-19 February 1980, the General Assembly of the Association agreed to adopt the OAU index of member State's contribution as contained in Annex III of the report of the inaugural meeting (PAMM/BUD/5/80 February 1980). At that inaugural meeting, it was also agreed by the General Assembly that any member State becoming member of the Association after June 1980 should be asked to make voluntary contribution to the budget of the Association for the biennium 1980-1981, but that such contribution should not be less than the minimum contribution of existing State member.

3. Members of the Executive Committee are therefore requested to propose for the consideration and approval of the General Assembly that member States contribution to AATA biennial budget, 1982-1984, should be calculated on the criteria (the OAU index and voluntary contribution) which were agreed upon by the General Assembly at its inaugural meeting which was held in Monrovia, (Liberia) 1980. For the OAU index, Table I lists State members of AATA as of June 1981. It also provides indices of each State member's capability to contribute based on its gross domestic product (GDP) percentage share in the total GDP of all State members. Column III of Table I gives the percentage contribution to be made by each State member to AATA biennial budget 1982-1984 which amounts to US\$86,700, while column IV shows the actual contributions in US dollars arrived at by calculating each State member's percentage share of the total estimated expenditure of US\$86,700. But each State member's contribution is calculated not to be less than 0.5 percent and not more than 10.00 percent.

Members of the Executive Committee are requested to consider and adopt the proposed State member's contributions to AATA biennial budget 1982-1984 as shown in column IV for submission to the General Assembly of the Association; and to recommend that member States newly joining the Association make voluntary contribution to the budget of the Association for the biennium 1982-1984 but such contribution should not be less than the minimum contribution shown in column IV of Table I.

TABLE I

Contributions in US\$ to be paid to the 1982-1983 budget by State members of AATA based on the criteria adopted by the General Assembly of AATA at the inaugural meeting held in Monrovia, (Liberia) from 11 - 19 February 1980

1982-1983 BIENNIAL BUDGET: US\$86,700

I State members as of 30 June 1981	II 1979 GDP at 1970 Constant prices (in million US\$)	III Percentage share in total GDP of State members of AATA	IV Percentage contributions of State members with a lower limit of 0.5% and upper limit of 10%	V State member's assessed contribution in US\$ to the 1982-1983 biennial budget
1. Algeria	8,487.6	16.80	10.00	8,670
2. Botswana	761.7	0.32	0.87	754
3. Cameroon	1,827.6	3.62	10.-	8,670
4. Central Af. Republic	228.6	0.45	1.22	1,057
5. Comoros	29.3	0.06	0.50	433
6. Egypt	12,668.6	25.07	10.-	8,670
7. Ethiopia	2,313.5	4.58	10.-	8,670
8. Gambia	61.4	0.12	0.50	433
9. Liberia	504.2	1.00	2.71	2,350
10. Malawi	636.5	1.26	3.43	2,974
11. Mali	346.6	0.68	1.88	1,630
12. Niger	585.7	1.16	3.15	2,731
13. Nigeria	15,687.1	31.05	10.-	8,670
14. Senegal	1,055.0	2.09	5.67	4,916
15. Swaziland	216.3	0.43	1.17	1,014
16. Togo	305.6	0.60	1.63	1,413
17. Uganda	1,352.7	2.68	7.27	6,303
18. Zaire	2,012.1	3.98	10.-	8,670
19. Zambia	2,046.6	4.05	10.-	8,670
TOTAL	US\$50,526.2	100.0	100.00	US\$86,700