

Committee of Experts on International Cooperation in Tax Matters
Sixth Session
Geneva, 18-22 October 2010
Item 3(m) of the provisional agenda
Capacity Building

UPDATE ON WORK OF SUB-COMMITTEE ON CAPACITY BUILDING

BACKGROUND

The sub-committee on capacity building is one of the sub-committees of the United Nations (UN) Committee of Experts in International Co-operation in Tax Matters formed at the 5th session of the UN Committee in Geneva, Switzerland in October, 2009.

The subcommittee was formed with a specific mandate to focus on developing and executing capacity building strategies for tax agencies of developing countries. The sub-committee is expected to achieve its mandate within a three year life span. A critical objective is to empower developing countries to more effectively formulate tax policy and carry out tax administration, so as to strengthen the economy, enhance equity, mobilize revenues for development, and collect tax according to law, with minimal administrative and compliance costs.

The subcommittee's mandate calls for addressing capacity from the following perspectives:

- Research/ Needs Analysis;
- Organisational Structure and Strategy;
- Skills;
- Legislation, manuals, and publications;
- Processes, procedures, and systems;
- Level of investment in people, institutions, and practices;
- Funding support/ Technical Assistance; and
- Impact Assessment.

The members and observers of the sub-committee are as follows:

(1)	Ifueko Omoigui Okauru –	Member/Coordinator
(2)	Ben Arindell -	Member
(3)	Mansor Hassan -	Member
(4)	Amr El Monayer -	Member
(5)	Theo Keijzer (International Chamber of Commerce) -	Observer
(6)	Jean Sebastien Conty/Eric Desquesses (Ministry of Foreign Affairs, France) -	Observer
(7)	Dr. Assunta Luisa Perrotti (OECD) -	Observer
(8)	Victor Thuronyi (IMF) -	Observer
(9)	David Spencer (Tax Justice Network) -	Observer
(10)	Arcotia Hatsidimitris (IBFD) -	Observer
(11)	Chris Williams (RtVAT) -	Observer
(12)	Jo Marie Griesgraber (South-South Sharing of Successful Tax Practices (S4TP)) -	Observer

1. WORKDONE

In furtherance of its mandate, the sub-committee held its first, second and third meetings in January, June and October, 2010 in Abuja, Nigeria, Amsterdam, Netherlands and Geneva, Switzerland, respectively.

a) Nigeria Meeting

- The Sub Committee on Capacity Building held its first meeting at the Transcorp Hilton Hotel, Abuja, Nigeria on the 14th and 15th January, 2010. At this meeting, the Sub-Committee prepared its work plan for its three year mandate and set out the tasks to be accomplished by the sub-committee. Significant progress was made with respect to setting out tasks and assigning persons responsible for each task and the timeline for achieving each of the stated tasks.

b) Amsterdam Meeting

- The second meeting of the sub-committee held at the IBFD office in Amsterdam, Netherlands on the 14th and 15th of June 2010, where there was a follow up on the progress of the work plan drawn up at the January meeting. There were also extensive discussions at this meeting on the development of a website for the sub-committee after which several issues relating to content, management and hosting of the website were agreed.

c) Geneva Meeting

- The third meeting of the sub-committee held at the offices of the South-South Centre in Geneva on the 17th of October 2010, provided members to discuss status of the website and papers prepared to date to be presented during the sixth session of the Committee of Experts on International Cooperation in Tax Matters.

d) Key decisions were taken by the sub-committee as follows:

- (i) **Agreement on areas of priority** –the following areas of priority were agreed and set out by the sub-committee

- Understand and segment target audience
- Conduct Need/Situation/Gap Analysis
- Understand global issues and develop response plan
- Develop and execute an effective communication and information sharing strategy
- Develop road map to execute mandate

The sub-committee's activities have been carried out in line with these agreed areas of priority and executed through the work plan.

- (ii) **Development of a work plan/road map** – a detailed work plan was approved by the sub-committee and is being implemented. The status of work on the work plan is attached as Annexure 1 to this report.

- (iii) **Agreement on Key Performance Indicators (KPIs)** –six key performance indicators have been agreed by the sub-committee as parameters for assessing its work. These performance indicators are as follows:

- 1) Establishment of a website and number of hits on the website
- 2) Spread and frequency of participation of developing and less developed countries in UN sub-committee activities
- 3) Clear list of needs and products to address identified needs and gaps
- 4) Pool of resources available (skills, time, online events, tools etc)
- 5) Evidence that sub-committee activities have impacted positively in the activities of countries within the target group – satisfaction, revenue yield, effectiveness etc, using baseline measures set in 2010
- 6) Execution of Work plan

The above would be used to periodically assess the performance of the sub-committee.

- (iv) **Agreement on major vehicles for mandate execution** - that the sub-committee will significantly execute its mandate through:
- a. Technology based information sharing initiatives such as the website with links to regional associations,
 - b. Providing funding interventions and
 - c. Direct interface with tax authorities for specific opportunities as they arise.

- e) **Development of a website as a key tool for disseminating information to members in execution of the sub-committee's mandate** - this website has been developed with the cooperation of all committee members, observers and the secretariat. The website is funded and hosted by the S4TP and RTVat and the site under construction is available for review on <http://sandbox.s4tp.org>. A separate report on the website is available as EC.18/2010/CRP.11/Add 1

f) Development of specific content for the Website

An overview of existing initiatives aimed at enhancing international cooperation on capacity building in taxation has been prepared on behalf of the sub-committee by Geerten Michielse and Victor Thuronyi and has been reproduced as E/C.18/2010/CRP.11 for circulation during the meeting. Comments on this overview are welcome. Its goal is to provide information on the types of assistance available, active organisations and the context/framework for such assistance. Such information will be updated regularly by a webmaster to be hired for this purpose once funding is secured. Other content planned for the website at different degrees of preparation are:

- (i) Development of a database of tax administrations, tax organizations, donor agencies, resource persons, academic institutions, foundations and other development partners
- (ii) Background Reports on various areas, such as MAP, Exchange of Information, Negotiation Guidance etc.
- (iii) Linkages between the sub-committee and other sub-committees, International and Regional organizations

Assistance of all the Committee members, coordinators of sub committees and observers will be required to ensure the website has all required information to enable it achieve its objective. The sub-committee thanks all those that have contributed thus far.

g) Specific Funding Intervention/Capacity Building Initiatives

The sub-committee has received funding and assistance from the following bodies:

- (i) GTZ – the German Agency for Technical Co-operation has provided direct funding to the sub-committee, which was utilised as follows:
 - Hosting and travel arrangements for the January, 2010 subcommittee meeting
 - Funding of the travel and accommodation costs associated with the seven (7) tuition free slots provided by the IBFD on the IBFD 4-day Tax Treaty negotiation course in Amsterdam in January, 2010
 - Funding of thirty (30) IBFD ITA online training slots to be utilised by tax agencies in Africa

We still have a few spots open for those who did not respond to the invitation

- (ii) IBFD
 - Provision of Seven (7) tuition free and Five (5) fully subsidised slots in the annual IBFD 4-day Tax Treaty negotiation course
 - IC10 Online Training provided to the Federal Inland Revenue Service of Nigeria at discounted rates
 - Hosted the June meeting of the sub-committee in Amsterdam, Netherlands
 - Provision of IBFD ITA online training at discounted rates
- (iii) RTPay / RTVAT
 - Design and hosting of the website of the sub-committee and other technical support to the Sub-Committee
- (iv) S4TP
 - Facilitation of all funding received to date and on-going proposals for additional funding to meet the needs of the sub-committee
 - Development of the sub-committee's website
 - Hosting of sub-committee's pre-Sixth Session meeting in October, 2010

The status of the utilisation of training offered is presented as an Annexure 2 to this report.

It is noteworthy that the Communiqué issued by the African Tax Administrators Forum ((ATAF) at its Council meeting held in April, 2010 recognised the need to collaborate with the UN, regional tax associations and organisations such as the IBFD.

2. NEXT STEPS

A number of tasks as set out in the work plan and as discussed at sub-committee meetings are yet to be carried out. Significant tasks include:

- (i) Approval by the UN Committee to make the S4TP website operational
- (ii) Approval by the UN Committee to request for designated Country/Regional association coordinators to interface with the UN Committee /Sub-committee on capacity building

- (iii) Provision of funding support for the sub-committee's activities including activities to ensure regular update of the website and coordination with designated Country/Regional Association coordinators
- (iv) Carrying out a Needs Assessment Analysis to determine specific areas of need for developing countries and aid the provision of targeted capacity building intervention to developing nations;
- (v) Carrying out a study on Best Practice for providing Training Support, using the African Tax Administrators Forum (ATAF) as a pilot
- (vi) Linkage with the work of other sub-committees such as in Treaty Negotiation Manual, Transfer Pricing Manual, Guide to Mutual Agreement Procedure (MAP)/Dispute Resolution, Exchange of Information etc. as is relevant to building capacity in relation to developing countries
- (vii) Evaluation of the effectiveness of capacity building assistance provided by international agencies/organisations

3. AREAS OF CO-OPERATION WITH OTHER SUB-COMMITTEES, DEVELOPMENT PARTNERS AND OBSERVERS

There are several areas in which the sub-committee requires co-operation and assistance of other sub-committees in the execution of its mandate. These areas include:

- (i) Contribution and provision of technical input to the S4TP website – the sub-committee invites other sub-committees to visit the website and become active participants and contributors of content to the website especially in respect of areas within the direct responsibility of such sub-committees;
- (ii) Identification of potential funding support and development partners;
- (iii) Provision of pro-bono or discounted training courses and identifying such opportunities for use by the sub-committee;
- (iv) Responding to requests for information, questionnaires and other initiatives being undertaken by the sub-committee; and
- (v) Provision of direct support to tax administrations in developing countries, through exchange of personnel, funding and other capacity building initiatives

Thank you for your support to date. We still need your continued support!

SUB-COMMITTEE ON CAPACITY BUILDING
ANNEXURE 1 - AGREED WORK PLAN AND STATUS AT OCTOBER, 2010

S/N	Activity	Timeline	Responsibility	Status at October, 2010
1.	Agree on the sub-committee's road map	Jan 2010	Ifueko Omoigui Okauru	Done and approved by sub-committee
2.	Develop in a paragraph or two the purpose of the committee to enhance public understanding of its mandate	Feb 15 2010	Victor Thuronyi/Arcotia Hatsidimitris	Done and approved by sub-committee
	RESEARCH			
3.	Develop, administer and analyse questionnaire on capacity building needs: <ul style="list-style-type: none"> - Draft Questionnaire – Jan 15 (Victor) - Pilot rollout – Feb 15 (Arcotia) - Finalised Questionnaire – Feb 15 (Victor) - Conclude contact list – Feb 15 (Arcotia) - Translated Questionnaire – Feb 28 (Oliver) - Issue Questionnaire – Mar 15 (2 weeks deadline) (Oliver) - Analyse Questionnaires – May 30 (Oliver) - Send report to Committee – June 30 (Oliver) - Final report – July 31 (Victor/UNC) 	July 2010	Victor Thuronyi/Arcotia Hatsidimitris /UN Committee Secretariat	Work in progress. Initial response was not encouraging, however additional contacts have been provided. Final report was expected by end of July, 2010 but this deadline has not been met
4.	Undertake stocktaking exercise on what is available in terms of capacity building assistance and funding support	2010 and updated annually	Mansor Hassan/Eric Desquesses /Victor Thuronyi	
	a. What funding/technical assistance is currently available with donor agencies and where it is deployed – <ul style="list-style-type: none"> i. OECD ii. Regional tax associations iii. Donor agencies iv. IMF Technical Assistance Centers v. International Audit Firms vi. Tax Justice Network vii. Others 	2010 and updated annually	Eric Desquesses /Victor Thuronyi	Done – see E/C.18/2010/CRP.11

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	b. What capacity building activities are currently available in i) Audit of Multinationals and other compliance issues ii) Administration of Double Taxation Agreements	2010 and updated annually	Mansor Hassan/ Assunta Luisa Perrotti/ Ijeoma Van Lare	Work in Progress
	c. Anti-Fraud and Money Laundering	2010 and updated annually	Chris Williams	Work in Progress
5.	Develop Capacity Building Gap Analysis Report	2010	Victor Thuronyi	Work in progress.
6.	Conduct study on how best training should be organized for increased effectiveness using ATAF as a pilot	2011	Victor Thuronyi	Work in progress.
7.	Build further on the paper on "the tax treaty process for developing countries" to prepare background reports on the following areas of attention:	2010 - 2013	Michael Lennard/ Ben Arrindell	Work in progress.
	a. Use of the United Nations Model (as is and as updated)	2010		
	b. Use of Mutual Agreement Procedure and Competent Authority	2010		
	c. Technical Aspects of Information Exchange – procedures for request of information, Experiences in automatic exchange of information	2010		
	d. Negotiation guidance	2010		
	e. Enhancing negotiation capacity – procedure and substance	2010		
	f. Assessing administrative capacity/Different options for the organization of the international tax department of a tax administration	2011		
	g. Processes to enhance international cooperation	2011		
	a. Use of Treaty strategy			
	b. Use of Unilateral Measures – legislation etc			
	c. Use of Multi-lateral measures			
	h. Others as may be identified			
	TOOLS			
8.	Develop e-learning tool around tax treaties and transfer pricing and	2010-	UNC/IBFD	Work in Progress

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S/N	Activity	Timeline	Responsibility	Status at October, 2010
	ensure dissemination to all target countries (other possible areas of focus in section III below): a. Tax treaty series b. Transfer Pricing series	2013		
	COMMUNICATION AND INFORMATION SHARING			
9.	Establish a website and non-public informal electronic network to exchange lessons learned and good practices	2010	Chris Williams	UN Committee is expected to approve website to enable it become operational after the sixth session
10.	Work with the sub-committee Secretariat to coordinate the pooling of information for the development and update of the website	2010 and annually	ICC REPRESENTATIVE	Work in Progress
	a. Database of resource persons – countries, organizations and persons, among committee members and other persons available for contact to support capacity building efforts within member States – indicating areas of expertise	2010 and updated annually	Arcotia Hatsidimitris /IBFD/ Chris Williams	Work in Progress
	b. Annual calendar of capacity building support – conferences, study visits, training, websites, regional events, etc	2010 and updated annually	Eric Desquesses /Victor Thuronyi	Work in progress
	c. Links to UN model, OECD model, manual, training events, conferences, research reports, etc	2010 and updated annually	Arcotia Hatsidimitris /IBFD	Work in Progress
	d. Sources of funding support, logistical support and technical assistance – countries, organizations, persons and how to access such support	2010 and updated annually	Eric Desquesses /Victor Thuronyi	Work in Progress
	e. Sample administrative structures for international tax	2010 and updated annually	ICC REPRESENTATIVE	Work in Progress
	f. Sample curriculum plan for persons in international tax	2010 and updated annually	ICC REPRESENTATIVE	Work in Progress

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S/N	Activity	Timeline	Responsibility	Status at October, 2010
	CAPACITY BUILDING EVENTS			
11.	Joint IBFD/UNC Tax Treaty Negotiation workshops	Jan 2010 and annually	Arcotia Hatsidimitris /UNC	2010 workshop done. Follow up in place for 2011 workshop
12.	Host one annual UNC Conference on a topical area: <ul style="list-style-type: none"> - Transfer Pricing (2010) - Exchange of Information (2010) - Audit of Multinationals and Other compliance issues (2011) - UN Model (2012) - ? (2013) 	2010 - 2013	Amr El Monayer	Work in Progress
	RELATIONSHIP BUILDING AND FUNDING SUPPORT			
13.	Refer capacity building issues on Transfer Pricing and Exchange of Information to the UN sub Committees and build linkages to ensure capacity building issues are addressed	2010	UN Secretariat / Omoigui Okauru	Work in Progress
14.	Build relationships with other organizations and target specific areas of funding support and develop a continuous stream of funding to support capacity building; Work with Secretariat to ensure adequate funding support to the sub-committee's capacity building mandate, regularly updating Committee on progress made in this regard	Ongoing	S4TP	Work in progress.
	a. Develop comprehensive contact list: <ul style="list-style-type: none"> i. Tax Organisations – IMF, OECD, CATA, ii. Donor Agencies – DFID, UNDP, ADB, JICA, AUZAID, Global Financial Integrity, GTZ, USAID iii. Academic Institutions iv. Foundations v. Non Governmental Organisations (NGO's) et al 	2010	Omoigui Okauru/Victor Thuronyi/ David Spencer/Mansor Hassan/Olivier Munyaneza	Work in progress
	b. Send out introductory letters to key agencies and persons and follow up	2011	Omoigui Okauru/S4TP	Draft letter is awaiting approval to be sent out
	IMPACT ASSESSMENT			
15.	Develop impact assessment framework to be administered by the Secretariat to regularly assess the impact of the work of the sub-	2010-2013	Omoigui Okauru	Work in progress

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S/N	Activity	Timeline	Responsibility	Status at October, 2010
	committee for ongoing improvement in performance and effectiveness			
	REPORTING			
16.	Prepare and publish reports at every UN Committee meeting indicating work done and achievements	Annual Meetings	Omoigui Okauru	2010 Report Done
17.	Make recommendations for capacity building to ECOSOC and to member States directly through committee members and observer countries in attendance at meetings	2010 and annually	UNC	Work in Progress

Annexure 2 - UN Sub-Committee on Capacity Building – Status of utilization of international tax training offered to members

I THE 4 DAY INTERNATIONAL TAX TRAINING HELD IN JANUARY 2010 IN AMSTERDAM – TWELVE (12) SLOTS AVAILABLE – STATUS OF UTILISATION

S/ N	Country	Tuition Free by IBFD (7)	Fully subsidized by IBFD (5)	Status
1.	Botswana	Mandu Tsholofelo		Attended (1)
2.	Gambia (LDC)		Mr. Essa Jallow	Attended (2)
3.	Namibia		Ms. Nadine. S. Du Preez	Attended (3)
4.	Namibia	Mrs. Helena. Klukowski		Attended (4)
5.	Swaziland		Ms Gcebile Dlamini	Attended (5) and provided positive feedback to IBFD on training opportunity – see below
6.	Uganda (LDC)		Jacqueline Mwondha	Attended (6)
7.	Peru	Ms. Irving Ojeda		Attended (7)
8.	Uganda (LDC)	Joseph Okuja		Attended (8) – 1 day late due to visa related issues
9.	Egypt	Mr. Amr Hamed Moha med		Unable to secure visa
10.	Nigeria	Ekanem Enobong Ekanem		Did not attend; late visa processing;
11.	Kenya	Edward Karanja		Declined invitation
12.	Kenya		Charles Cheruiyot	No response received
13.	Nigeria	Ifeanyi. Egwuatu (standby if space available)		Did not attend; late visa processing; However attended training organized by the Nigerian tax authority
14.	Nigeria	B. Omoyele (standby if space available)		Did not attend; late visa processing; However attended training organized by the Nigerian

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S/N	Country	Tuition Free by IBFD (7)	Fully subsidized by IBFD (5)	Status
				tax authority
15.	Kenya	Geoffrey Sigey (standby if space available)		Not selected

Comment:

- In all of the twelve (12) slots available – only 8 persons attended; reasons for non attendance stated above;
- Persons who couldn't attend training in 2010 to be provided opportunity in 2011; nominee from Egypt who couldn't attend because of visa difficulties included in online training participant list
- Feedback received below:

Negotiation Workshop on Tax Treaties held in Amsterdam, Netherlands on January 25 to 28, 2010

This gives me an opportunity to extend my sincere gratitude, on behalf of The Commissioner of Taxes Of Swaziland, for the generous funding to attend this workshop.

The workshop equipped the participants and really gave them the confidence to successfully negotiate tax treaties. The course was well planned and the facilitators gave a commendable presentation. They were even open to any participant who felt he or she needed to consult or discuss any tax aspect on a one on one discussion with any of them during the tea or lunch breaks, though the time was tight. Such workshops expose the participants to other participants from various parts of the world and they get to share some valuable ideas about their jobs.

Considering the money spent on accommodation and airfare this funding made it possible for what would have been an impossible trip for me. It is hoped that more funds will be available in the future.

Ms Gcebile Dlamini
(Swaziland)

II ONLINE COURSES (Thirty (30) slots provided)

S/N	Country	Name	Responsibility	Status	Course
1.	Botswana	Segametse Radibe-Michael (Mrs)	Principal Revenue Officer, Botswana Unified Revenue Service	Attending	ITA 101 Fundamentals of Tax Treaties
2.	Egypt	Tarek Farouk Halim Haroun	Assistant to Senior Advisor to the Minister for Tax Audit, Egyptian Ministry of Finance	Attending	ITA 103 Permanent Establishment
3.	Egypt	Amr Hamed Hamed Mahmoud,	Researcher in International Tax Treaties	Attending	ITA 103 Permanent Establishment

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S/N	Country	Name	Responsibility	Status	Course
			Department, Egyptian Tax Authority – Ministry of Finance		
4.	Gambia	Assan Jallow	Senior Compliance and Strategy Officer, Gambia Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
5.	Ghana	Joyce Rita Addae Kumi,	Legal Advisor, Ghana Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
6.	Kenya	Jacqueline Shirenya Mapesa,	Revenue Officer, Kenya Revenue Authority	Attending	ITA 103 Permanent Establishment
7.	Kenya	Jacqueline Matara	Revenue Officer, Kenya Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
8.	Kenya	Clement Okello Migai,	Revenue Officer, Kenya Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
9.	Kenya	Eric Kagira Njoroge	Senior Tax Auditor, Kenya Revenue Authority	Attending	ITA 103 Permanent Establishment
10.	Nigeria	Babatunde Olusegun Olalekan Oduye	Deputy Director, Tax Policy (Tax Advisory & Dispute Resolution), Federal Inland Revenue Service, Nigeria	Attending	ITA 101 Fundamentals of Tax Treaties
11.	Nigeria	Toyin Maria Yinka Omotoye	Assistant Manager Tax, Federal Inland Revenue Service, Nigeria	Attending	ITA 102 Residence
12.	Nigeria	Suleiman Muazu	Manager, Tax Policy, Federal Inland Revenue Service, Nigeria	Attending	ITA 101 Fundamentals of Tax Treaties
13.	Nigeria	Nurudeen Adewale Adegboyega,	Manager Tax, Federal Inland Revenue Service, Nigeria	Attending	ITA 103 Permanent Establishment
14.	Nigeria	Kyari Agid,	Investigation of Criminal Tax Violation, Federal Inland Revenue Service, Nigeria	Attending	ITA 102 Residence

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S/N	Country	Name	Responsibility	Status	Course
15.	Nigeria	Kabir Ismaila	Deputy Manager (Tax), Federal Inland Revenue Service, Nigeria	Attending	ITA 105 Passive Income
16.	Nigeria	Murtala Mohammed,	Investigation of Criminal Tax Violation, Federal Inland Revenue Service, Nigeria	Attending	
17.	South Africa	Pemola Govender,	Operational Specialist: Audit, South African Revenue Services, South Africa	Attending	ITA 102 Residence
18.	South Africa	Jaco Britz,	Tax Auditor, South African Revenue Services, South Africa	Attending	ITA 103 Permanent Establishment
19.	Uganda	Kahima Samuel, Supervisor	Policy and Rulings, Uganda Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
20.	Uganda	Edward Biryetega,	Supervisor Tax Audit, Uganda Revenue Authority	Attending	ITA 102 Residence
21.	Uganda	Brian Atuhairwe Mugasha,	Supervisor Arrears and Objections Management- Domestic Taxes Department, Uganda Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
22.	Zambia	Richard Kombe Kapasa,	Assistant Manager, Policy & Legislation, Zambia Revenue Authority	Attending	ITA 101 Fundamentals of Tax Treaties
23.	Zambia	Moses Shuko	Assistant Director Audit Large Taxpayer Office, Zambia Revenue Authority	Attending	ITA 103 Permanent Establishment
24.	Botswana	Itumeleng Kgosietsile (Mrs)		Nominated but not attending	N/A
25.	Gambia (LDC)	Mr. Mamour Joof	Deputy Commissioner Tax Office Operations	Nominated but not attending	N/A

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S/N	Country	Name	Responsibility	Status	Course
26.	Gambia (LDC)	Ms. Musukebba Corr	Deputy Commissioner Large Taxpayers	Nominated but not attending	N/A
27.	Gambia (LDC)	Mr. Abdou M. Jeng	Policy Officer	Nominated but not attending	N/A
28.	Ghana	Edward Gyambah		Nominated but not attending	N/A
29.	Kenya	Victor Njeru		Nominated but not attending	N/A
30.	Swaziland	Ms Lungile Mveli		Nominated but not attending	N/A

Comment:

1. The following countries were specifically contacted but no response received:

S/N	Country	S/N	Country
1)	Burundi	2)	Madagascar (LDC)
3)	Zimbabwe	4)	Malawi (LDC)
5)	Eritrea (LDC)	6)	Rwanda (LDC)
7)	Ethiopia (LDC)	8)	Sierra Leone (LDC)
9)	Lesotho (LDC)	10)	Somalia (LDC)
11)	Liberia (LDC)	12)	Tanzania (LDC)