

SGATAR Communique

27 November 2014

Sydney, Australia

The Heads of Delegation, representing 17 tax administrations in the Asia-Pacific region, met in Sydney for the 44th Study Group on Asian Tax Administration and Research (SGATAR) and the 7th Meeting of Heads of Training Institutions (MHTI).

With jurisdictions around the world grappling with taxation issues, we have taken significant steps towards greater regional cooperation.

We will create a new ongoing Taskforce to:

- Enable our region to engage in effective discussions and to keep abreast of international developments and issues including base erosion, profit shifting and tax transparency. There is unprecedented and powerful global collaboration on these issues and this Taskforce gives all members a platform to play a role, including relaying their views to international forums.
- Enable cooperation and support for the development of robust, cohesive tax systems in each jurisdiction. SGATAR members can use the Taskforce to coordinate sharing of best practice and experience and seek assistance on implementing initiatives such as exchange of information.

We also endorsed recommendations from the SGATAR Working Group chaired by Korea and assisted by Australia, China, Japan and Singapore. The group was created at last year's 43rd SGATAR conference to identify the future strategic direction of SGATAR.

The endorsed recommendations included:

- The adoption of a formal mission and strategic objectives;
- The composition of core governance documents; and
- The initiation of a review of the function and value of subsidiary SGATAR groups.

Our discussions this week focused on the latest developments in international taxation. We considered how we will deal with these collaboratively as a region and develop capability, in order to ensure each jurisdiction receives the correct share of taxation.

We have agreed to the SGATAR Working Groups' recommendations to enhance the performance of our tax administrations, improve our taxpayer services and address tax avoidance and evasion in the region.

We shared our knowledge and experiences on the key tax administration issues of:

- globalisation and the erosion of the tax base;
- the operation of multinational entities;
- seamless exchange of information and the use of bulk data; and
- opportunities for capability development across all fields of tax administration.

SGATAR 2014 brought together almost 200 delegates, including representatives from the Asian Development Bank (ADB), Asia-Oceania Tax Consultants' Association (AOTCA), Inter-American Center of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (IBFD), Organisation for Economic Cooperation and Development (OECD) and the World Bank Group (WBG). We acknowledge the valuable contributions of these organisations to the meeting and recognise the important role they have in capability development of tax administration.

Observers attended representing the tax administrations of Fiji who also attended as Chair of Pacific Islands Tax Administrators Association (PITAA), France, India, The Maldives and Vanuatu.

We welcomed Cambodia as a member and Australia was elected Chair of SGATAR for 2015.

We would like to thank the Australian Taxation Office for the excellent arrangements for this meeting and the warm welcome to Sydney. We also thank Singapore for agreeing to host the 45th SGATAR conference in 2015.

SGATAR members: Australia, Cambodia, People's Republic of China, Hong Kong SAR, Indonesia, Japan, Republic of Korea, Macao SAR, Malaysia, Mongolia, New Zealand, Papua New Guinea, The Philippines, Singapore, Chinese Taipei, Thailand, Vietnam.