



# THE TAX ASSOCIATION TTA INAUGURAL WORKSHOP

09.02.2024

Workshop presentation by Alfred

# THE POTENTIAL ENERGY OF TTA

Presented by;  
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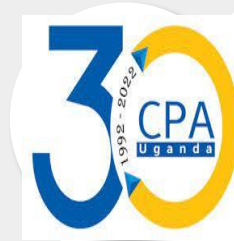


## THE GAP

- There was simply no tax specific organized association
- Taxation in Uganda has developed and there is a wide range of practitioners from different professions
- Tax development thrives on committed persons, deliberate research and experience sharing.

# TTA AND OTHER PROFESSIONAL BODIES IN UGANDA AND AFRICA

ICPAU



ICPAU is a body by statute for regulating the accounting profession.

It is instrumental in shaping the tax landscape but its not a tax platform. It is restricted to accountants

ULS



The Uganda Law Society is the Bar Association for lawyers in Uganda established by the ULS Act of 1956.

It is performs more or less what TTA aspires but is restricted to lawyers

Others



There are many other associations including the Tax Professionals Uganda (WhatsApp group), Tax associations under URA etc

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# ATAF AND (AFRICAN TAX RESEARCH NETWORK) ATRN

- The African Tax Research Network (ATRN) is hosted by the African Tax Administration Forum (ATAF).
- It is a platform for African tax research that aims to facilitate African capacity for credible research in tax policy, administration, law and leadership.
- The ATRN was created to meet the need for identifying potential synergies and linkage areas between academics and tax officials from the African Tax Administration Forum (ATAF) member countries.
- The ATRN's vision is to be the platform of choice for African Tax Research.
- The ATRN was established at an ATAF-convened African Academic Forum in Nairobi in August 2013.

# ATAF AND (AFRICAN TAX RESEARCH NETWORK) ATRN

- The objectives of ATRN;
  - i. Generate research results for use by policy-makers and tax administrators.
  - ii. Promote links between tax researchers, policy-makers and stakeholders.
  - iii. Build an independent network of academics, policy-makers, tax administrators and independent tax researchers in Africa.
  - iv. Influence the African tax research agenda.

# WHAT IS DIFFERENT BETWEEN ATRN AND TTA

- Founded and funded by tax professionals
- Independent/practitioner led
- Practical and needs based (not overly academic)
- Africa centered
- Network/platform
- Structured





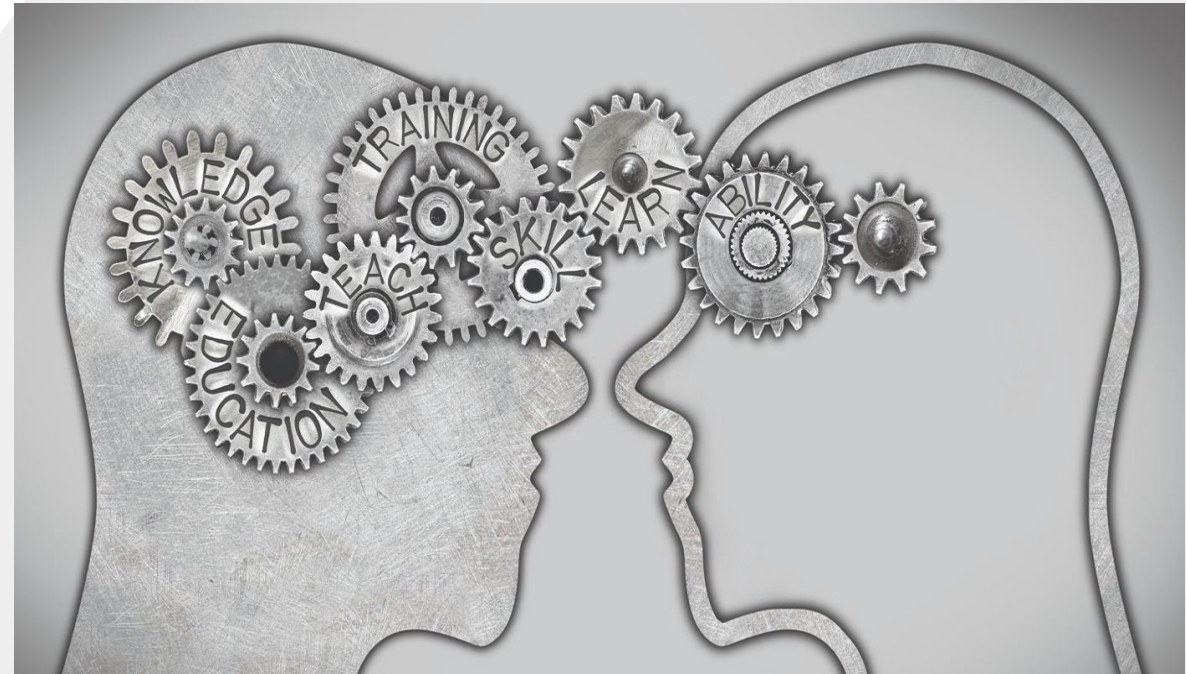
# OUR FOCUS-

## A RECAP



# UNIQUE PLATFORM FOR SHARED TAX EXPERIENCES

Share experiences and developments in taxation in Africa and the world and how these may impact or shape tax policy and practice.



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# INFLUENCE TAX POLICIES

Develop practical and research backed tax policies and influence tax policies over a wide area including cross border/international tax, natural resources taxation and taxation of emerging arrangements with peer reviewed and research backed bases, especially as to the extent such policies affect Africa.



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# OWN TAX RESEARCH

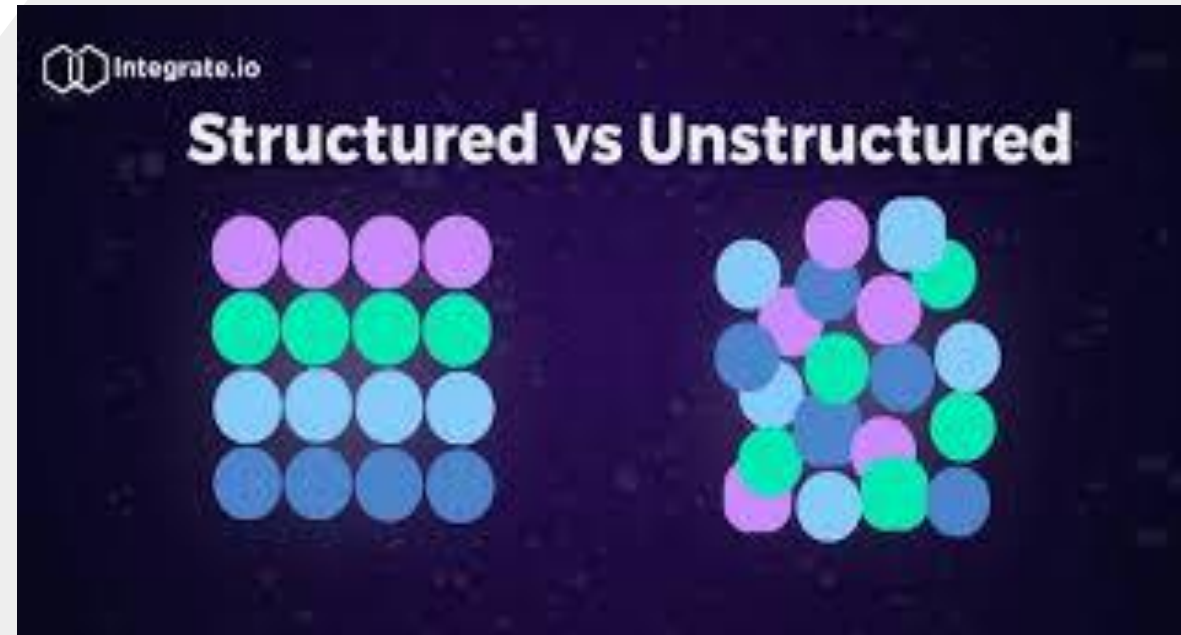
Attract develop, nurture and promote African backed, financed and African-driven tax researchers and critical thinkers within the African tax practice;



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# STRUCTURED TAX DELIBERATIONS

Create avenues for informed tax deliberations in whichever form including online engagements



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# TAX PUBLICATIONS

Foster dissemination and publication of taxation of materials, promote tax education, and provide an interface among law, economics, and accounting fields for the advancement African sensitive taxation

**NATIONAL  
TAX  
JOURNAL**

Volume 76, No. 2 • June 2023

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ANY THING SIMILAR OUT THERE?

THE POTENTIAL - A Look At The Global Picture and what we can become

United States of America

# NATIONAL TAX ASSOCIATION-NTA

1100 Vermont Avenue, Suite 650  
Washington, DC 20005  
<http://www.ntanet.org/>

## About NTA

- Founded in 1907, NTA is the leading association of tax professionals dedicated to advancing understanding of the theory and practice of public finance.
- The NTA has remained the leading association of tax professionals and public finance scholars devoted to advancing the theory and practice of public finance. Its focus remains on education rather than political debate.
- The National Tax Association is a nonpartisan, nonpolitical educational association that fosters study and discussion of complex and controversial issues in tax theory, practice and policy, and other aspects of public finance.
- NTA is a 501(c)(3) organization (meaning it's a charity) and does not promote any particular tax program or policy.
- The enormous public benefit that can come from sound tax policy and wise administration is a prime reason for the work of NTA.

## History NTA

- The National Tax Association was founded in Ohio in 1907 by a group of "nearly 100 lawyers, university professors, business leaders, and government administrators".
- The organization's initial goal was to advocate for tax reform with the goal of creating alternate taxation models which could then be adopted by municipalities.

# NATIONAL ASSOCIATION OF TAX PROFESSIONALS (NATP)

# ABOUT NATP

<https://www.natptax.com/AboutNATP/WhatisNATP/Pages/default.aspx>

- The National Association of Tax Professionals (NATP) is an organization in the United States that offers support, education, products, and research services to tax professionals. Its members provide tax preparation and planning assistance to over 11 million taxpayers.
- The National Association of Tax Professionals (NATP) believes that all taxpayers should be supported by caring and well-educated tax professionals.
- When you're an NATP member, you can trust that we will provide the resources, connections and knowledge that you need to properly prepare your clients' returns, to advise on tax matters and to minimize tax liabilities.



# NATP PUBLICATIONS

<https://www.natptax.com/AboutNATP/WhatisNATP/Pages/default.aspx>

- The NATP publishes:
  - i. TAXPRO Weekly – Each week members receive this e-mail with information about tax alerts and news briefs.
  - ii. TAXPRO Monthly – A newsletter covering current events and exploring critical new developments in federal tax laws while providing explanations of tax laws and procedures, “how to” articles, and summaries of court cases and rulings.
  - iii. TAXPRO Journal – A quarterly magazine with articles on issues such as new tax acts, practical tax applications, retirement planning, and solutions to the day-to-day challenges of running a tax practice.

# NATP ACTIVITIES

<https://www.natptax.com/AboutNATP/WhatisNATP/Pages/default.aspx>

- Live workshops: Tax professionals can choose from over 200 live nationwide workshops.
- Facilitated online courses: Participants may spend about an hour a day, three days a week, participating in the online course to receive credit or pass an exam.
- Self-study courses: Participants who cannot attend one of NATP's workshops and prefer not to take a facilitated online course may use the self-study method. A test is available for EAs and CTEC members to receive CPE credits.
- Conferences: NATP's National Conference & Expo, and NATP's Technology and Office Productivity (TOP) Conference.
- Tax Forums: This two-day event focuses on basic and intermediate level topics..

# THE NATIONAL SOCIETY OF TAX PROFESSIONALS (NSTP)

# NATIONAL SOCIETY OF TAX PROFESSIONALS (NSTP)

<https://www.nstp.org/about>

- Founded in 1985, NSTP is a non-profit organization.
- NSTP helps its members attain the greatest expertise, proficiency, and competency in all areas of the tax profession. NSTP equips its members to be qualified to effectively provide professional tax preparation services for their clients.
- For 40 years, NSTP has supported the tax professional community with top quality education delivered by knowledgeable, accomplished instructors. Instructors teach not only about the tax law but how to apply complex tax rules to an individual client's situation. Our presentations are approved for Continuing Education credits with the IRS, NASBA and CTEC.
- NSTP maintains a high level of contact with the Internal Revenue Service.
- NSTP members are sought out for their experience and expertise by the IRS whenever new initiatives or programs are being reviewed.

ASIA

# ASIA-OCEANIA TAX CONSULTANTS' ASSOCIATION-AOTCA

[HTTPS://WWW.AOTCA.ORG/](https://www.aotca.org/)

# ASIA OCEANIA TAX CONSULTANTS' ASSOCIATION (AOTCA)

<https://www.aotca.org/>

- AOTCA was founded in 1992 by 10 tax professionals' bodies located in the Asian and Oceanic regions.
- It has expanded to embrace 19 leading organisations from 14 countries/regions.
- The foundation of AOTCA was attributed to the existence of the Confédération Fiscale Européenne (CFE), the international organisation for tax advisors in Europe with a long history since 1959.
- AOTCA has grown to a membership of 18 professional bodies from jurisdictions including Australia, China, Chinese Taipei, Hong Kong, Indonesia, Japan, Korea, Malaysia, Mongolia, Pakistan, Philippines, Singapore, Vietnam, and two associate members from Bangladesh and Sri Lanka.



# GLOBAL TAX ADVISORS PLATFORM-GTAP

# GLOBAL TAX ADVISORS PLATFORM-GTAP

<https://www.aotca.org/gtap/>

- CFE Tax Advisers Europe together with the Asia-Oceania Tax Consultants' Association ("AOTCA") and the West African Union of Tax Institutes ("WAUTI"), established the Global Tax Advisers Platform ("GTAP") in 2013.
- GTAP, formerly known as GTACF, is an international platform, representing more than 600,000 tax advisers in Europe, Asia and Africa, that seeks to bring together national and international organizations of tax professionals from all around the world. The principal aim of GTAP is to promote taxpayer and tax advisers' interests by ensuring the fair and efficient operation of the global tax framework, including recognition of the rights and interests of taxpayers, and the role of tax professionals.

**WHAT THEN FOR TTA**

# WHAT THEN FOR TTA

- Developed economies have shown the need for such associations in taxation
- In Africa we face a bigger task, tax colonization by the OECD and the developed economies
- The OECD led policies especially in International Tax are not sensitive to anything close to what we face in Uganda or AFRICA
- Most tax bodies such as ATAF are bank rolled by OECD and other developed economies implying they cant question any OECD backed policies
- We start a journey where we develop through our own financed research and practice tax policies developed through our efforts
- Not forgetting the power in having a structured platform for interaction and experience sharing

“QUOTE”

