



Joan A. Atim - LLB (Mak), Dip Law
(KSL), LLM (UON).

Harriet .A. Sang- LLB (UCU) Dip Law
(KSL).

5th Floor, Maendeleo House,
Room 503, Monrovia Street,
P.O. Box 13455-00800,
NAIROBI

Tel: +254 706378445

Emails:

advocates@atimapuun.com

info@atimapuun.com

Commissioner for Oaths, Employment and Labour relations, Tax, Legal Audit & Compliance, Consultants

Our Ref: AJA/UNTC/21

Your ref: TBA

Date: 21/09/2021

To

The Secretariat of the UN Tax Committee,

Dear Sir(s)

RE: COMMENT ON THE DRAFT UN TAX COMMITTEE DRAFT AGENDA

The subject above refers,

I refer to your email dated the 14th day of September 2021 and would wish respond as follows:
Taxes remain very crucial for mobilization of domestic resources to realise the much-needed development on the African continent and further achieve the Sustainable Development Goals (SDGs). Thus countries must be innovative in their approach to mobilisation and also widen the tax base. Self assessment system is the mode of assessment in most African countries however, the same remains a challenge as taxpayers may either under declare taxes or not declare taxes at all. This shifts the verification process from pre to a post filing basis. Further, the issue of taxing culture must be addressed because it is inherent.

Therefore, I would love to propose that this be included as part of the agenda:

Youth collaborations be included as a sub topic under Capacity building so that it is not just mentioned in passing. This, will be in line with **SDGs 8,9,10 and 17** because as we speak, the majority of the population in most countries are the youth and these sessions could be very informative and help them have a mind shift; especially in matters taxation and domestic mobilisation of resources. They will begin to see tax as an obligation and not just a burden and further help in spreading the word.

We have to move past recommendations that are held in enclosed high level committees and panels. The message has to be brought home. How do we dispense the technical provisions of these laws and papers into something usable that will have impact?

Thank you for the opportunity and I wish to engage more in the future.

Kind Regards,

FOR: ATIM APUUN & CO. ADVOCATES


Joan A. Atim- Advocate

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