

In the Name of Allah the Gracious, the Merciful

Statement by the Secretary General

We are honored to present to you the Annual Performance Report of the Taxation Chamber for 2015. We hope that, we have been successful in reflecting a reasonable picture about the performance of the Chamber for that period. We are firmly willing to exert more effort for enhancing the performance for the purpose of achieving the objectives of the state.

Taking into account the huge challenges facing the General Budget since exit of oil revenues following separation of the South Sudan, and the economic transformations undergoing in Sudan. We have decided to contribute substantially to bridge the gap in the revenues that resulted, with the aid of the total economic policies of the state, and the directives of the second Five-year Plan 2012-2016, and the Five-year Program for Economic Reform 2015-2019.

As we are closing the year with a number of achievements, as realizing an outstanding performance at 109 percent of the prescribed projection. And at high growth rate of 25 percent, compared to the previous year performance, despite the fact that no new taxes have been introduced, in spite of the increase in the projection to 33 percent compared to the previous year, notwithstanding the challenges encountered, such the agricultural sector exemption of all taxes, though its share in the GDP is 32 percent in 2015, in addition to, the multiple investment exemptions. Also, the low contribution of VAT on the imports collected by the Custom Administration, it has achieved 99% of the set projection. Taxation Chamber, without the VAT on the imports, has achieved a record performance at 116 percent, which had substantial contribution in redressing the deficit in the VAT yield of VAT on imports.

Another significant success in 2015 has been the effort exerted in the project of Computerization of the Tax Procedures and Processes, in consistence with the general attitude of the state to enforce the electronic government, and the plan of the Ministry of Finance for automation of the Ministry, 2015 was declared as a year of automation of the Chamber. Great progress has been done. The projectw

will be launched in preliminary phases in 2016. An orientation has been presented to the President of the Republic, another one to the Economic Committee of the Parliament, and a presentation to the Employers Union.

The great support by the Minister of Finance has its effect, besides the huge efforts by the Chamber in broadening the tax base horizontally and vertically, curbing tax evasion, promoting the efficiency of the audit teams, working more hours, increasing the tax education, cooperating with the related parties and stakeholders and raising the capacity through specialized and continuous training courses. All that have the direct effect on what has resulted that will be shown plainly in this report.

Thanks to all the staff for the excellent performance that has been achieved during 2015.

We appeal for Allah to aid us for achieving all the set objectives during 2016, we hope that all the efforts join together for realizing best performance rates.

ABDALL ELMASAAD IDRIS

The Technical Operations

Firstly: The Technical Operations

The functions of the tax technical work mean all aspects related to the tax operations including (registration, auditing, field survey, assessment, collection, information and appeals) and the required subsidiary means and procedures beside tax services.

A- The General Collection 2015:

in million

Particulars	Projection	The Actual Collection	Percentage
Direct Tax	4,343	4,499	104%
Indirect Tax	11,148	12,344	111%
Total	15,491	16,842	109%

- Increasing tax revenues during 2015 above what is targeted in the budget by SDG 1,351million.
- The indirect tax represents 73% of the total collection whereas the indirect tax represents 27% of the total collection of 2015.
- The Chamber realized the projection in the Budget by 109%, so it is one of the units that realized the projection of the Five-year Program.
- The oil companies deposit their tax directly to the Finance and National Economy Ministry and it is not included in the performance of the Taxation Chamber.

- The agriculture sector does not contribute in the tax yield because its tax rate is zero; although it represents a greater percentage in the GDP.

1- Direct Taxes:

Collection of Direct Taxes according to Tax Type for 2015:

(in million)

Particulars	Projection	The Actual Collection	Percentage
Business Profit Tax	2,200	2,329	106%
Personal Income Tax	828	775	94%
Stamp duty	1,231	1,297	105%
Sudanese Working Abroad	14	39	281%
The National Tax on Vehicles	70	59	85%
Total of Direct Taxes	4,343	4,499	104%

- The direct taxes achieved their prescribed target in 2015 by a performance percentage 104% and exceeded it by SDG 156 million.
- All types of direct taxes exceeded its target except:
 - Personal Income Tax: Large sector of employees are below the exemption threshold.
 - Vehicles Tax: For there is a big proportion of vehicles were not licensed.
- The highest rate of performance was achieved by Sudanese Working Abroad by percentage of 281% and the lowest of it was the National Tax on Vehicles by 85%.

- The Business Profit Tax represents 53% of the total collection of the direct taxes during 2015 and followed by Stamp Duty which realized 29%.

2 - Indirect Taxes:

The Collection of Indirect Taxes (Local/ Imports) 2015:

(in million)

Particulars	Projection	The Actual Collection	Percentage
VAT (Local Transactions)	4,500	5,778	128%
VAT (Imports)	6,648	6,566	99%
Total of Indirect Taxes	11,148	12,344	111%

- The above Table shows the rising of the VAT performance on the local transactions (collected in the Taxation Chamber) amounted to 128% which clearly contributes in bridging the gap resulting from the collection of the tax on imports (collected in Custom Administration) amounted to 99%. This contributed in achieving a full indirect performance rate of 111%.
- This outstanding performance of VAT collected in the Chamber attributed to the redoubled effort that was exerted through intensive work of auditing and anti-tax evasion by the teams working at night, field control, presence of tax officers in large factories, establishing of cross- points and one-stop-shops and increase of voluntary compliance, in addition to, redistribution of geographical jurisdictions and opening of new offices during the year.
- Knowing that what taxpayers paid at the stage of importing (imports) deducted and adjusted the remaining payables in the stage of local

transactions when submitting returns or in the stage of periodical auditing of taxpayers.

- Payment of oil companies of VAT is by (VAT certificates) instead of cash payment and is deducted and adjusted and not appeared in the tax revenues in the above table and it is about SDG 300 million.

3 -The Total of Collection during the Period January/ December 2015:

(in million)

The month	Relative Projection	Collection	The Actual Collection Percentage
January	1290,91	1168,66	91%
February	1290,91	1181,88	92%
March	1290,91	1463,26	113%
April	1290,91	1333,18	103%
May	1290,91	1392,02	109%
June	1290,91	1525,80	118%
July	1290,91	1286,89	100%
August	1290,91	1451,09	112%
September	1290,91	1322,14	102%
October	1290,91	1460,32	113%
November	1290,91	1525,74	118%
December	1290,91	1731,87	134%
The Total	15491,00	16842,89	109%

- From the above Table the Chamber achieved excellent performance standards especially in the period from October to December 2015.

- December achieved the highest performance level during 2015 by a percentage of 134% of the projection.
- The lowest level of performance was of January by 91% of the monthly projection.

4- The Collection of Quarters of 2015:

(in million)

Particulars	Relative Projection	Collection	The Percentage
The First Quarter	3872,75	3813,81	99%
The Second Quarter	3872,75	4251,01	110%
The Third Quarter	3872,75	4060,13	105%
The Fourth Quarter	3872,75	4717,94	122%
The Total	15491,00	16842,89	109%

- From the above Table the Chamber accomplished an outstanding quarter- of year standards of performance especially in the last quarter of 2015.
- The last quarter of 2015 achieved a highest standard of performance during 2015 by 122%.
- The lowest standard of performance during 2015 was achieved in the first quarter by 99% and that is attributed to the taxpayers anticipating the indicators of the next year Budget, that affects importing in the first months of the year and hence the Taxation revenues.

5- The Tax Revenues during 2010-2015:-

(in Million)

Year	Projection	Collection	Percentage	Growth's Rate
2010	4,917	5,215	106%	-
2011	5,383	5,667	105%	+8,7%
2012	5,961	7,101	119%	+25,3%
2013	7,165	10,859	152%	+52,9%
2014	11,626	13,514	116%	+24,5%
2015	15,491	16,843	109%	+24,6%

We note from the above Table :

- Increasing of tax revenues in 2015 in comparison to the previous year 2014 of SDG 3,329 million and with a positive growth rate of 25% .
- Increasing of the target for the same period by SDG 3,865 million and by 33% although there is no any adjustment of the tax rates or introducing of new taxes.
- The progressive and consecutive performance of the Chamber during 2015 was attributed to the Taxation Chamber efforts in expanding the tax base vertically and horizontally , combating and closing outlets of tax evasion and continuing work after the official hours and in holidays.

6- The Contribution of the Taxation in the General Revenues of the State During the Period 2010-2015:-

The contribution of the Taxation Chamber in the general revenues in 2015 was 31%.

(in million)

Year	General Revenues of the State	Taxation Chamber Collection	The Percentage of Contribution
2010	19,552	5,215	27%
2011	21,505	5,667	26%
2012	21,251	7,101	33%
2013	43,376	10,859	25%
2014	47,615	13,514	28%
2015	55,000	16,843	31%

Tax contribution to the GDP for the years 2010/2015.

Executing the adopted financial and economic policy to increase tax revenues and raise rates of the GDP, by increasing administrative effort, expansion of tax base, mitigation of tax evasion, and exploiting of all available potentials, so the results were as follows:

Taxation Chamber contributions to (GDP).”In millions SDGs”.

Year	Collection	Gross Domestic Product	Rate of contribution
2010	5558	162200	3,4%
2011	6087	196689	3,1%
2012	7640	243413	3,1%

2013	10859	294630	3,7%
2014	14372	44100	3,3%
2015	16843	585000	3,0%

- The tax contribution to (GDP), is supposed to contain all tax types including (Custom Duties, Excise Duty, Charges). But the rates mentioned above only constitute Taxation Chamber contribution to GDP.

- Referring to GDP we can find that, the agricultural sector does not contribute to the tax revenues, although it represents more than 32% of GDP because its rate is zero.

- VAT Certificates:

Amounted to SDG 300 million but not included in the VAT revenues.

-Imports Tax exemptions :

- Tax Exemptions on imports reached SDG 14.376 million, with tax discrepancy of SDG3.339 million, and Investment Act exemptions represents 69% of the total exempted imports.
- Government Musharaka Certificates “Shahama” Stock exchange and sukuk are exempted, that lead to lessening Banking Sector contribution to the tax revenues. Sukuk investment amounted to SDG 3000 million in 2015.
- Taxes on Oil Production Companies (consortium) is deposited directly to the MFNE, and contained in its revenues, so it will not appear in Taxation Chamber revenues statistics.
- The BPT rate is lowest in Sudan comparing with that in the neighboring countries.
- Age exemptions of Tax on wages and salaries.
- There are many exemptions concerned Direct Taxes and Indirect Taxes based on laws and agreements of activities which their revenues are contained in the GDP, without having contribution in tax, ex : MTN Telecommunication Company, NFSS and Investment in the Capital Goods.....etc.
- Education and health services exemptions.
- Electricity and water commodities exemption.

- Gold Artisanal Mining contribution is very low, and limited to services only, although this sector represents a considerable rate of the GDP.

Tax Collection Cost for the Years 2012-along to 2015.

SDG In million

Description	Expenditure				Revenues	Collection Cost
	First term	Goods & services	Development	Total		
Year 2012:						
Direct Taxes	246,1	80,7	8,9	2357	18720	
VAT	0	5,6	0	56	48847	
Total	246,1	86,3	8,9	3413	67567	5,6%
Year 2013:						
Direct Taxes	254,9	92,1	3,7	3507	25888	
VAT	0	56	0	56	73092	
Total	254,9	97,7	3,7	3562	108590	3,3%
Year 2014:						
Direct Taxes	315,2	123,3	8,9	4474	3,5959	
VAT	0	8,4	00,3	8,7	9.918,1	
Total	315,2	131,7	9,2	456,1	13,514,0	3,4%
Year: 2015:						
Direct Taxes	367,8	173,8	18,3	559,9	4,499	

VAT	0	10,2	0	10,2	12,344	
Total	367,8	184,0	18,3	570,1	16,843	3,3

- Decrease in collection cost from 5,6% in 2012 to 3.3% in 2015.

- Decrease in collection cost in the year 2015 to 3.3% compared with 3.4% in the previous year 2014 despite of the large expenditure of computerization projects, that attributed to the continuing development of tax operations, and the best utilization of potential resources, which contributed to this large development in performance with a lower potential cost.

States' Performance – States' Tax Collection:

In million:

State	Target collection	Actual collection	Rate
Khartoum	845,0	863,2	102%
The Red Sea	95,0	96,4	102%
Kasala	58,0	46,0	79%
Elgadarif	74,0	66,8	90%
Gazeerah	85,5	90,0	105%
White Nile	30,0	37,4	105%
Sinnar	18,0	21,7	121%
Blue Nile	15,6	16,8	108%
River Nile	30,0	33,2	111%
Northern	32,0	46,9	145%
North Kordufan	36,0	28,0	78%
South Kordufan	12,5	12,2	98%
West Kordufan	20,0	23,5	118%
North Darfur	19,0	17,7	93%
South Darfur	27,0	27,6	103%

West Darfur	15,0	17,2	115%
East Darfur	2,7	17,8	119%
Total	1430,7	1465,9	103%

- The rate of collection performance in state taxes, which collection projected by states governments was 103%.

- States tax collection deposited directly to the states governments.

- Some states didn't achieve their target collection, this attributed to many reasons. Some of which like peace circumstances in Darfur states, some of other states highly overestimated target collection by their Ministries of Finance in their jurisdictions.

- Federal collection in states amounted to SDG 11233 million represents 6% of TC total federal collection in 2015.

Examination and Auditing:

Files audited during the Year 2015.

Description	Targeted	Done	Performance rate
Value Added Tax	7104	4707	66%
Business Profit Tax	2532	2862	113%
Personal Income Tax	2952	2395	81%
Stamp Duty	3132	2461	78%
Total	15720	12425	79%

- Tax loss during 2015:

Description	Total Tax Loss	Contribution to the Collection	Loss collected	Contribution to the Total Collection

Direct Taxes	1405	423	38%	12%
Indirect Taxes	1958	994	78%	17%
Total	3363	1417	60%	15%

- Examination and Audit operations contribution to increase tax revenues rated to 15%.
- Rate of loss Collection increased to 60% compared to 36% in the previous year.
- Audit attribution to the collection attained 15% compared to 14% in the previous year.
- Information gathered by Tax Base Team and concerned authorities, has had obvious effect on performance achieved, through utilizing it in files auditing.
- Adding to that there are new work methodologies have been detected in the field of audit, e.g. (applying risk criteria to companies of audit priority. Work in groups in locations of companies targeted by auditing, benefiting from computerized systems in these companies to obtain information.....etc.

3- Technical Operations:

A- Appeals:

- The number of first phase of Appeals, in General Directorates and Federal Centers was 3476, of which 2353 were ruled at 68% of performance.
- The first phase, Appeals in States was 25343, of which 10943 looked, rate 43%.
- Second phase Appeals, ruled 3660- 1902 were at 52%.
- Third phase Appeals , 34 all ruled.
- Not yet ruled Appeals : for many reasons some of which were filed by the end of financial year. Some are not yet looked into. Some required to complete documents.

B- Taxpayers Services:

- Direct Taxes Returns received by Federal Centers were 6,913, 72% of 8,526 the total number of files targeted, which was the percentage of voluntary compliance.

- Files administratively assessed, (2,010) at rate of 23% of the total targeted files. And self assessed, are (6,113) at 72% of total targeted number of files. Those which not assessed amounted to(403), they are inactive , subject to investigation.
- The number of received Indirect Taxes Returns amounted to (10,225) at 72% of(14,202) the total targeted number of files.
- Friendly visits to taxpayers 2590, for the purpose of enhancing relationships and rendering support needed.
- Tax payer Services answered 3731 question raised by taxpayers.

Assessments:

- Total number of direct taxes files targeted to be assessed, was 8,526 of which 95% assessed, the following detailed;

72% are self assessed, and 24% are administratively assessed, 5% not assessed.
- Appeals against assessment in the Centre and States amounted to 1082, of which 813 are looked into, at 75%.
- Audit appeal in Centers and General Federal Directorates amounted to 2085 of which 1,234 are considered at rate of 59%.
- There has been a great number of appeals not yet ruled; for their being delayed and filed the end of 2015, and some taxpayers are required to submit supporting documents.

4- Information.:

- Information plays a significant pivotal role, in the tax system through obtaining information from internal and external sources, for the purpose of executing technical tax functions as assessment, examining and auditing.
- The Central Directorate of Information undertakes obtaining every information from wherever sourced, exchanging it with related authorities, so as to report, classify it, and distribute it among Tax Centers and specified competent directorates.
- Open files for new activities and their business names, and issuing TINs for tax payers.

Table; bellow demonstrates performance in 2015.

Description	Amount / Number
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Total of domestic trade information received.	37.246
Total domestic trade information, listed.	
*- Purchases	SDG 50.867. in million
*- Sales.....	SDG 18.624. In million
Total domestic trade information distributed.	
*- Purchases	SDG 51.226 in millions
*- Sales.....	SDG 18.567 in millions
Total External Trade information – distributed.	SDG65,914.978 (in million)
Total BPT collected in Customs.	SDG 951 millions.
Tax Identification Numbers - newly issued.	32.490. TINs
New files opened.	902.files
Surveying visits.	6025.visits

<u>Withholding Tax (1%).....</u>	115, million SDG
	USD 319 million
	Euro 126 million.
	UAE Dirham 241million.
	Sterling 28 million.

Total of information distributed – foreign currencies.	Saudi Riyal 30 million. Bahraini Dinar million. .02 million. 1million Kuwaiti Dinar.
Offices investigated	6 offices.

Administration

Taxation Chamber Employees;

- The number of employees in various official sectors, reached (9001) employees; 3,891 of them are inspectors; representing 43% of human resources.

- Inspectors undertake tax laws enforcement, in addition to assistant jobs from Chamber of Accounts and Internal Audit, Human Resources, Administrative Officials, and workers.

Serial	Sector	Number
1	Executive	3892
2	Clerks	1,824
3	Accountings + External Auditors	888
4	Human Resources	18
5	Workers	1663
6	Drivers	717
Total		9001

- A register of jobs in the Chamber has been made.

- Calculating of vacancies and matching with Civil Service Chamber' statistics has been made.
- Completion of pensioners procedures, settlement of their benefits, in accordance with the Presidential Decree to raise pension age up to 65 years old; their number was 129 pensioners.
- Fulfillment of employees rights some of which are:
 - 9,696 holidays, 296 promotions, 82, benefits after pension,6,312 allowances, and remunerations..... etc.
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Taxation Chamber Offices :

Serial	Description	Number
1	Federal Directorates & Offices	117
2	States Offices	196
Total		313

- Taxation Chamber has 313 office covering all Sudan States, include State and Federal Offices.
- In the TC Framework Policy aiming at expanding tax base, minimizing, and redistributing geographical jurisdictions, which each of them covered by an office. Thus, the need arose to establish new offices.
 - A rehabilitation of Assoug Alarabi Taxation Tower, such as sanitary work, and maintaining of central air-conditioning in the Tower, benefitting from United Nations Industrial Development aid..
- New tax offices have been established, whilst some transferred to other locations to suit with nature of work there, and to provide a good work environment for both employees and taxpayers. These offices have been well equipped with all needs necessary:

1 – Unified Tax Centre – Khartoum East.

- 2 – Unified Tax Centre – Khartoum West.
- 3- Value Added Tax – Omdurman West Office.
- 4- Value Added Tax – Khartoum East.
- 5- Value Added Tax- Assoug Almahalli.
- 6- Value Added Tax – Bahri East.
- 7- Personal Income Tax – Omdurman.
- 8- One Stop Shop- Omdurman.

C- Training and Building Capacity:

- In the quest of Taxation Chamber to upgrade employees capacity to conform with modernized work systems, an ambitious training plan has been laid, for building capacity, in line with the Taxation Chamber needs.

- Many specialized training courses were designed and performed, inside and outside Sudan, as follows:

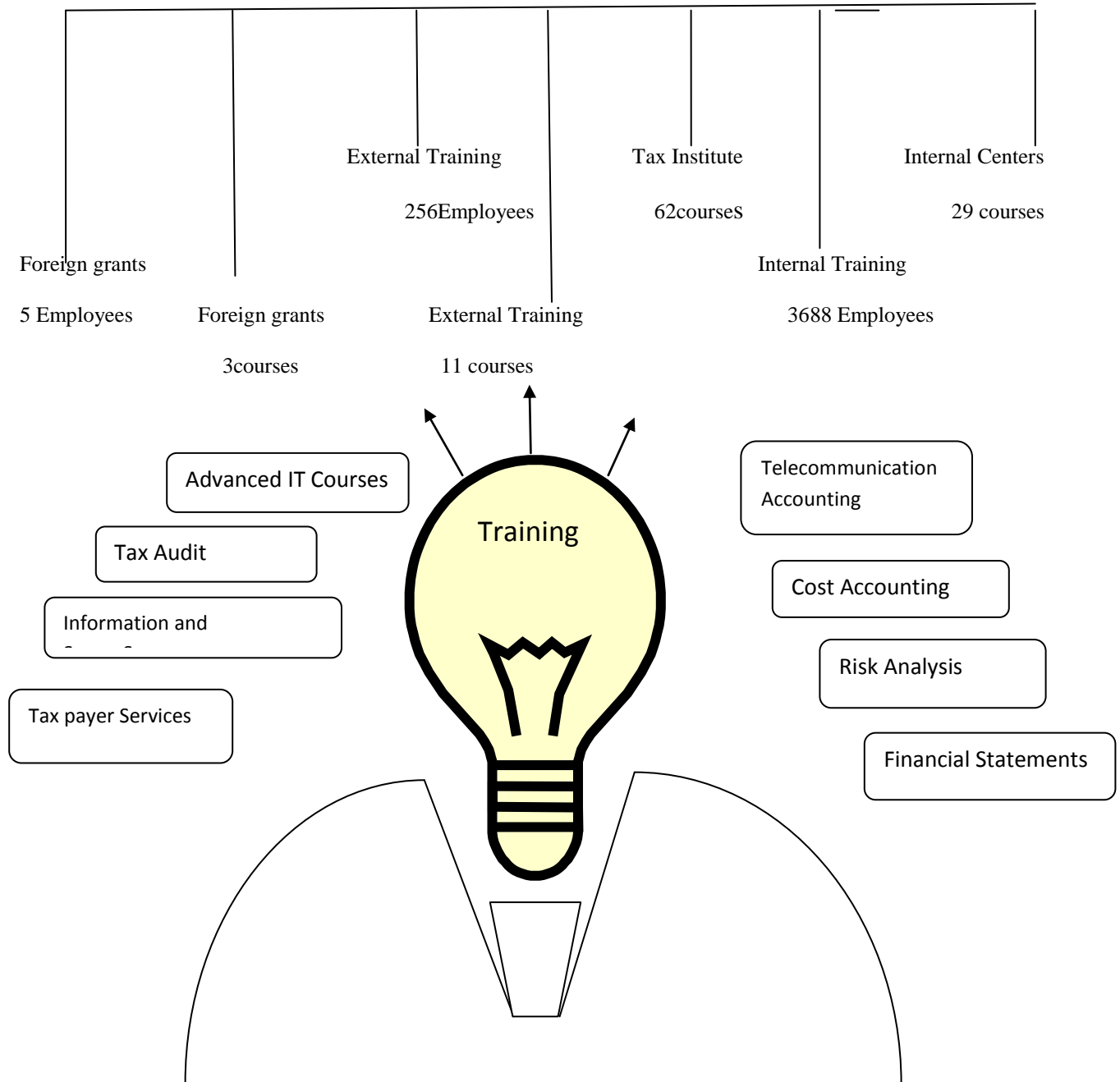
Description	Number
Domestic Courses.	3688
External Courses.	256
Total	3944

- Internal training courses included all tax functions, some of them are; interpretation of tax laws, documentation, computer basic courses, special computer courses for IT specialized employees, English Language for special purposes, cost accounting, international taxation, developing managerial techniques, human resources, public relations, electronic archives, financial flows for funding development, risk management, combating tax evasion, taxpayer services, and effective leadership”.

- Regarding external training; there is a protocol with Egyptian Tax Institute to provide training to Sudan Taxation Chamber employees with reduced fees, the training is theoretical and empirical.

- There were many participations performed in external workshops, which are regulated by IMF which sometimes organized by METAC. Some of participations, in addition to some foreign grants, were in the field of international taxation organized by ATAIC.

Training and Capacity Building



Third: Computerization

Introduction and Historical Overview :

-Taxation Chamber starting of tax business computerization coincided with VAT system implementation, in 2000. The experiment accompanied by establishing a central IT unit to computerize VAT Administration, but it did not meet the targets..

- That followed by many exerted efforts of Taxation Chamber to build computerized systems, some of which are information system, unified collection system, VAT return, and Tax Identification Number.

- Taxation Chamber started the current Computerization Project in February 2014, when a technical committee was set up including experts, specialists, and officials from Taxation Chamber.

- Tax Administration Core System TACS Project:

- After that Taxation Chamber embarked on its pioneer project of computerizing tax processes and procedures. Preparing infrastructure needed, tracing scientific steps that recommended by the committee assigned for this purpose. The project sponsored by the Minister of Finance and Economic Planning to create a specific step and transfer to comprehensive computerized tax system in identification with the state trend towards establishing the electronic government, and achieving (TC) goals, such as increasing revenues, raising work performance, reducing cost of collection, building secured, robust database, expand tax umbrella through electronic invoicing system”, benefiting from information provided by such electronic systems.

- Taxation Chamber called for bids to select a consultant for computerizing tax processes and procedures. The awarded company was the national company Nile Centre for Technology Researches. The company analyzed tax procedures collected. The outcome of that was Request For Proposals. On its basis bidders were invited to compete on implementing the TACS project. The invitation opened worldwide. A Chinese company awarded the project.

- The Actual execution started with signing the contract with the Chinese company in 2015.

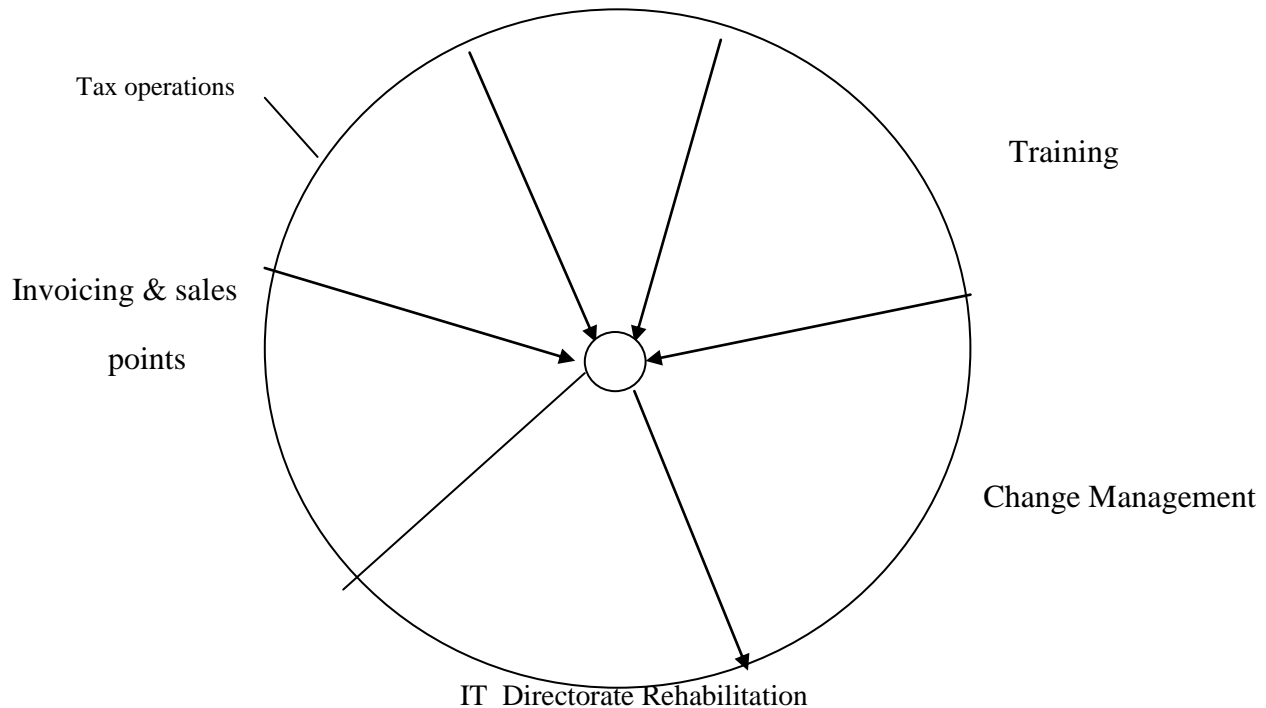
- An aspired policy was laid. It required linking all TC offices with local area network, that was extended to computerize tax processes and procedures.

- Taxation Chamber targeted all employees to be trained in several levels of computerization.

Axes of Computerization Project

The Infrastructure

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1 –The Infrastructure :

The Networking:

Taxation Chamber adopted network policy through service which provides “Load Balance”, instead of Backup, which provides large capacity to provide high level of service, and benefiting from the available link with high efficient capacity without wasting the resources.

*- To ensure efficient sustainable service TC adopted the policy of linking all offices with two remote lines differ in the technology used.

*- Taxation Chamber agreed with the operating companies, which operate in the field of Remote Link; Sudatel, Canar, and Max Net to provide TC offices with two remote netwrk, taking into account the diversity of the used link type, so that each office will be linked with two different technologies, with exception of Headquarters which linked with three lines. Assoug Alarabi Towers, and Large Taxpayer Offices in Khartoum State Tax, which linked with Fiber Media Lines of Sudatel andCanar to ensure sustainability of service.

*- Local Area Network (LAN):

*- TC adopted a policy of linking its offices with local networks, and through wire and wireless connection according to the importance and capacity of the office targeted to link.

*- All offices, collection and control points, have been linked with LAN.

*- 17 of States have been covered, in addition to all federal offices and the local network covered a number of 183 sites and 35 of control points.

The table below shows LAN of the states and different offices status.

LAN

Serial	State	Number of Sites	Points
1	Federal Offices	19	12
2	Khartoum	30	0
3	Gezira	24	1
4	White Nile	9	0
5	Blue Nile	5	0
6	Sinnar	9	0
7	North Kordufan	14	0
8	South Kordufan	5	0
9	West Kordufan	8	4
10	West Darfur	4	1
11	Middle Darfur	3	0
12	South Darfur	7	3
13	East Darfur	3	0
14	North Darfur	4	0
15	Red Sea	6	1
16	Gadaref	7	2
17	Kasala	6	6
18	River Nile	9	0

19	North State	11	17
Total		183	35

WAN

- All offices linked with two remote lines, which differ in the medium used (Fiber, Wireless, Satellite).
- Three national companies assigned implementation were; Sudatel, Canar and Max Net, as shown in the table below:

Company Name	Type of link	Number of Points
Sudatel	Fiber	138
Sudatel	Point to Point	110
Canar	Fiber	4
Canar	Proxim	62
Canar	Vast	50
Max Net	Wimax	32
Old WAN (VAT).	Fiber	12
Old WAN (Khartoum State).	Fiber	31
Total		439

- Linking all (TC) offices has been finished, and now the work is doing well, with high efficiency in the actual work of E-15 Project, through the National WAN.
- There are 110 points, on which a discussion is undergoing to agree with Sudatel to link them with Point to Point service. These points are crucial to taxation business.

The Data Centre:

- A contract has been concluded with Sudatel to provide Co-Location Service for the Taxation Chamber's Main Centre of Database. TC will import devices and equipments, Sudatel Centre to provide safety, operation, Internet and electronic and physical services for the Centre of Data Base, in addition to, any requirements to operate the Centre of Database through "Tier 4".

- Another contract has been concluded to supply devices and equipment for both Main Centre of Database and Backup Centre. Now, undergoing importing of the following :

- Main Services.

- Advanced Routers equipment.

- SAN Storage.

-The above mentioned equipments and devices will be imported in line with the contract concluded in January 2016, before the actual implementation of the system in February 2016.

- Instant Replication is the policy adopted, therefore, there is a plan for installing Backup Centre in TC Headquarters, and all civil works are underway. So the project will be released in a main Backup Servers location till the completion.

Computer Devices and Accessories;

- Computers;

- 1000 were bought and distributed to offices, as first step. The plan is to buy 1000 PC during 2016.

- Printers;

- 380 of different types, which will fulfill all needs of different offices, according to, the nature and their functions; multiple functions, small printers, distributed to offices. The number shall be doubled in 2016.

- Batteries;

531 of batteries were provided, several sizes; (520am, 5kv, 10kv) and (139) for main support.

- 30v of small size,(10v) big size batteries were bought.

The Core System;

TACS Project, includes ;

- Computerization of whole tax processes and procedures.

- Registration;

The gap between the Chinese System and Taxation Chamber needs, was analyzed and the currently registration is in the phase of customization . Many offices were selected for piloting works, translation of English terminologies completed. So, the first version is supposed to be launched in March 2016.

- Accounts;

The gap between Chinese system and TC requirements was analyzed, and the work currently under customization, to be launched, preliminarily, in May 2016.

Electronic Collection;

Currently is in the phase of requirements preparation, which discussed in a workshop of Key Users, and will be released preliminarily in May 2016.

- Electronic Payment via Banks;

- All requirements have been specified in the phase of analyzing the gap in the workshop of Key Users, it is supposed to be launched in May 2016.

- Electronic Communication with taxpayers;

Through Internet and email, complete launching scheduled to be in August 2016.

-Returns;

Designing work, preparation, and gathering information have been completed, currently, being customized to be released in March 2016.

-Audit;

Analyzing and accreditation phase completed, now it is in the phase of customization.

*- **Information System;** will be commenced later on, in line with, the date planned.

The Call Center

* This will be launched, as first preliminary phase, in August 2015.

Exchange of Information with Government Units that electronically connected via WAN.

-Six bodies were assigned to be targeted;

- Ministry of Interior\ Civil Record;

- Memorandum of Understanding has been concluded with two parties, and a protocol has been agreed upon to exchange information, and the media used in addition to the type of data exchanged, and its work flow. Actual linking with WAN will be in March 2016, to coincide with the release of the First Version.

- General Registrar of Companies and Trade Names.

A high committee was set up, in addition to basic committees to revise information received by TC and Registrar of Companies. A protocol was concluded on exchanging data, and the media used. So the actual link in WAN will be in March 2016.

Sudan Central Bank;

- Information required by TC was gathered and submitted to the Central Bank, but there is no response up to now. A protocol on exchanging data, and media used was signed, so the actual link in WAN will be in March 2016.

Ministry of Finance and Economic planning:

- Information required by TC was captured and submitted to the Ministry of Finance, but there is no response. A protocol, on exchanging data, and media used, was signed, so the actual link with WAN will be in March 2016.

Ministry of External Trade:

- Information needed by TC was gathered and submitted to the Ministry of External Trade, but there is no response. A protocol, on exchanging data and media used, was concluded. So the actual link with WAN will be in March 2016.

Ministry of Interior\ Customs Corporation:

There has been a real link with Customs Corporation, and they agreed with TC to update that agreement.

Invoicing and Sales Points:

- TC agreed with Nile Center for Technology Researches, as a consultant in the field of invoicing project, extending its work in TACS.

- 12 presentations were performed by companies which have business with sale points in the Sudan.

- General features of the system have been specified and agreed upon with the vendor.
- There is a committee working on approving the devices and programs to prequalify vendors, but not yet submitted its report. It is composed of competent bodies of the government.

IT training :

- Employees in the IT field are engaged in courses of networking and maintenance , other than IT employees of WAN and maintenance, who are responsible for network maintenance regarding the operating system. The number targeted is 220 IT employees, the number trained was 200.

Advanced IT Training:

This training targets IT employees, who will work with the executing company. They are three categories:

Data base Managers

They will be trained into three levels. They have completed the first term. Courses for 20 IT staff ended in February 2016.

Programmers and Systems Developers:

24 will be engaged in training in mechanisms and Languages of programming; including HTML, JAVA, SPRING FRAME WORK, SYSTEM ARCHETECTURE, and SYSTEM DESIGN” this course will end in February 2016.

Network Managers:

The targeted number is 30 of IT staff, the course ended in February2016.

Computer Basics: targeted 4180 - 4142 done.

Activation Training: Targeted 250 done .

Leaders Training: Targeted 160 , (145) done.

- Leader Officials in States are to be trained in local training centers.

Data Analysis: It is decided to organize advanced courses in Excel for 96 auditors.

Change Management:

The targeted are:

- Top officials.

- Medium leaders
- Employees in Khartoum State Directorate of Taxation.
- Employees at federal offices.
- The States.
- The media and Khartoum International Fair.
- Brochures.
- Essays in newspapers.
- Specialized magazines, such as the Magazine of the Taxation Chamber and Khartoum State Directorate Magazine.

Sixth: Information and Data Migration

The following have been accomplished:

- Preparation of downloading data models and making them electronically ready to enter the new system.
- Designing and executing an integrated system of Information and data migration for non-computerized offices.
- Designing supplementary screens for computerized offices.
- Deploying the above two systems to all centers, directorates and offices in all Sudanese states.
- Completing the preparation of 95% of basic data.
- Completing 80% of historical data.
- Formation of specialized technical team of system and data base developers to design the Chamber's website for data migration and preparation, the team has actually begun work.
- Work is undergoing on auditing requirements of data migration with the Chinese company team which is executing the project.

Seventh: The Administrative Effort

1- Presentation to the President of the Republic:

- An orientation meeting has been held about computerizing tax system project with Mr. President of the Republic in his office at Council of Ministers in 13- 8\ 2015 in presence of Ministers: Minister of Finance and Economic Planning, the State Minister of Finance, the president of the Republic's office directors, Under-secretary of Finance, National Security Service Director, Director of National Information Centre, and many technical experts and leaders of tax administration.

- Mr. Minister of Finance and Economic Planning and Secretary General of the Taxation Chamber reviewed the project and its objectives; the most important of which are increasing tax revenues, decreasing the administrative cost in the Chamber and expanding the tax base, through exchange of information with the concerned parts and the stakeholders, also the status quo, the suggested position, stages of the project and the position of the execution were reviewed.
- The President of the Republic lauded the project and the exerted effort, declaring his unlimited support to implement and surmount all the obstacles to achieve the aspired objectives and develop the work to be an emulated model in implementing the government electronic projects.

2 - The Follow-up Meetings:

- Weekly regular meetings have been held amounted to (43 meetings) to follow up the project of computerizing the Chamber, at Chamber of Taxation Headquarters.
- It has been headed by Mr. Minister of Finance and Economic Planning and in presence of the State Ministers of Finance Ministry, Under-secretary of Ministry of Finance, General Secretary of Chamber of Taxation, The Project Director, The Consultant of the project, members of the Higher Committee of Computerization in the Chamber and a number of national specialized experts.
- The progress of work of computerization project was being reviewed during these meetings on its different axes, besides, following up the implementation of tasks position and how to remove obstacles if any.
- Issuance of required decisions and directives to ensure the possible best workflow.

Orientation to National Assembly- Economic Committee:

Presentation about Chamber of Taxation Computerization Project had been delivered to the Economic Committee of the National Assembly on 5 October 2015, in the presence of the Head of the Committee Professor Ahmed el Majzooop, and the members of the Committee and the leaders of tax administration.

- The project had been retraced. The objectives, stages of implementation and the expected consequences of the project had been displayed by projector.
- The Committee praised the project declaring the support of legislative body for the Chamber and the Project and their following up to work flow till the completion of the project.

Orientation to Sudanese Businessmen Union:

- Presentation about the Chamber of Taxation Computerization Project had been made on 5 August 2015 to the Head and Members of the Union, representatives of

different Chambers belonging to the Union, since the Business Union is basic partner of the Chamber.

- The Head of Businessmen Union voiced their support to all projects that the Chamber executes, and their complete readiness to contribute in providing all the required information of their registered members.

5-The Higher Committee of Implementing the Computerization Project:

- Weekly meetings have been held amounted in 2015 to (48 meetings) of the Higher Committee of Computerization.
- It was headed by Mr. General Secretary of the Chamber of Taxation with the membership of tax work leaders and the leaders of technical teams to follow up the project's workflow and the position of implementing the issued tasks.
- Also many periodical meetings have been held with the technical work teams which are specialized in the computerization project, to follow up and evaluate the performance course then to issue the required directives.

FOURTH: THE ELECTRONIC (15) RECEIPT (E-15)

To implement the country's transfer towards the electronic government, the Chamber began its policy that aims at computerizing the tax procedures and processes by declaring 2015 as the year of computerization.

The Chamber immediately commenced the preparation of the infrastructure (devices and networks), besides training the human resource. This contributed to the creation of an excellent base for implementing the Electronic 15 Form Project.

In the framework of implementing the electronic (15) form project, the Chamber has done the following:

- 1- Formation of operational rooms at center and state levels.
 - 2 - Training the concerned accountants of the project.
 - 3 - Ensuring the readiness of the system network to all locations using all available means.
 - 4 - Preparing the necessary equipments for the project (devices, printers).
 - 5 - Identifying the services that the Chamber provides, and the accountants concerned with the issuance of Form 15 and identifying accreditation of permissions for users.
- These procedures contributed in choosing the Chamber of Taxation as the first unit at the level of Sudan to launch using of electronic Form (15).

- In 14 June 2015, and in a distinctive event honored by the attendance of the State Minister at the Ministry of Finance and Economic Planning Dr. Abdel Rahman Dherar, Under- Secretary of Ministry of Finance and the leaders of tax work, (the first electronic form) has been issued at the level of Sudan from the Chamber of Taxation. This historical event has been extensively covered.
- The procedures and measurements which the Chamber had that already made, enabled the application of the system in all centers, directorates and offices of the Chamber at the level of all Sudan states with 90% of the sites at the first level of the launching.
- The Chamber formed a team work and an operational room, working all day, to follow up the implementation of the project and to address any technical or administrative problems in coordination with the concerned parties at Ministry of Finance and the Executing Company, beside providing permissions to users and issuing the required reports from the system.
- The Chamber used means of wireless communication in some states' far-off/peripheral offices – like Routers and USB-connect, small devices and MAX-WAY wireless networks for network connections.
- The targeted accountants have been delivered the users names and passwords to the system in all centers, directorates and offices in all the states.
- Guidance directives have been issued to all directorates, centers and states directors about how to use the systems and changing the default passwords.
- The Chamber has set urgent solutions to overcome the problems that accompanied the operation.
- Peripheral devices of the project have been distributed to all directorates, offices and states amounted in total to (964 devices). Now they are working with high efficiency.
- The project has contributed to promote the performance in the Chamber and providing instant data about revenues for each directorate, office and state, besides, realizing positive indicators concerning increasing tax revenues especially in the states- with Allah willing– and after completion of current computerization project it will be connected with e-15 receipt system, through different electronic payment means.

Statistics of the Chamber about the Project:

- The number of receipts which the Chamber issued during the period of 14/June-31December 2015 was 759,702 receipts.
- The users of the system within the Chamber at the period mentioned above; were 1,087 accountants or collectors.
- The total collected amount by the system during the period mentioned above were SDG 51611 million.

FIFTH: FOREIGN RELATIONS

1- TAX AGREEMENTS:

- Completing negotiations rounds in its first and second stages for avoidance of double taxation with Senegal and Mauritius. Also following-up with Ministry of Foreign Affairs about rounds of negotiations with some other Countries.
- Studying the new draft for multilateral agreement with Economic Arab Unit Organization.
- Reviewing the Sudanese Model Draft according to United Nation Model.
- Following up the seven frozen agreements as a result of Article (11) and following-up issuance of juristic resolution from the Council of Ministers.
- Following the procedures of negotiation with Republic of Nigeria. Following up the proposals for renegotiating with each of Republic of China, Emirate, Qatar, Kuwait and Kingdom of Bahrain.
- Participation in the annual meeting of tax treaties held by OECD.
- Participation in the Ministerial Technical Committees meetings, which are held in Khartoum with these countries :
 - * Belarus
 - * Ghana
 - * Ethiopia
 - * Kenya
- Preparation of a paper about Base Erosion and Profit Shifting (BEPS).
- Study and evaluation of agreements and protocols of exchanging of duty and tax exemptions.
- Studying of Headquarters Agreements of some of International Organizations.

2- Foreign Relations:

- Visits by tax experts from Middle East Center METAC, which is part of IMF to the Chamber.
- Participation in International Monetary Fund meetings in the Ministry of Finance and Economic Planning about (transference of financial revenues)- in Khartoum.
- Participation in a workshop of (Investment in free- zones) - the Egyptian experiences.
- Participation in Arab Conveyance Corporation in Egypt.
- Participation in specialized tax workshops in (Kuwait, Japan and Malaysia).
- Participation in the 12th Technical Conference of ATAIC held in Qatar.

SIXTH: Public Relations

Public Relations and Information plays an important pivotal role in the area of enhancing and consolidating confidence and strengthening the relation between the Chamber and taxpayers, beside spreading, publishing tax culture among all society sectors. And that's via different programs and activities like symposium, seminars, exhibitions and utilization of all available information and advertizing media (visual, audible and readable) as part of its plan for 2015.

The most remarkable accomplishments:

- Issuance of (24) information pages related to tax affairs.
- Issuance of (3 issues) of Chamber magazine during 2015.
- Preparing enlightenment and identification of materials about computerization projects, and circulating them in media. Participation in change management team work of computerization project.
- Re-printing and distributing of tax laws, their amendments and directives for employees.
- Broadcasting (10 episodes) in broadcast magazine.
- Broadcasting and sponsoring 45 television programs in the different local channels.
- Obtaining information from the advertisements in news papers during the year that are concerned with tax functions, like (Bids, Liquidations, Bankruptcies...etc) and benefiting of their information in tax assessments.
- Participation in the 32 round of International Khartoum Fair event.
- Participation in the fifth round of Made in Sudan Fair.
- Organization and participation in many workshops, seminars and events, the most important of which was Base Erosion and Profit Shifting Workshops, enlightening programs about computerization project at the Chamber and specialized tax work symposiums for different tax types...etc.

Seventh: Social Services:

The human resource is considered the capital of any successful institution and its basic pillar in executing its plans, programs and objectives. The Chamber offered its staff considerable attention, through providing social services that help in realizing career stability. During 2015 many social service projects have been performed summarized as follows:

1- Health care services:

- The medical services are provided to the employees through direct contracting with hospitals. Its administration is through Prime Health Company to revise the financial costs and the documents submitted from the service provider. The insured staff amounts to 8,946, added to them, those who are under their sustenance.

Domestic Treatment	External Treatment	Uncured Diseases
37,452 beneficiary	201 cases	456 cases

- Expansion of Medical Net to cover (360) service providers inside Sudan.
- Fulfillment of contracting with (8) medical centers outside Sudan in Egypt, India and Jordan.
- Provision of eye check and medical eyeglasses through Bashayer center.

2- Finance and Investment:

- Distribution of Housing Projects in Sharg Elneel and Omdurman. The number of beneficiaries was amounted to 425.
- Provision of smaller funding services to workers – the beneficiaries are 250.
- Provision of cars financing services with (320) cars through International World Centers for Assembling Cars (SUZUKI) and cars were delivered to them.

3- Hire Purchasing of Commodities:

- Distribution of Ramadan (subsidized) bag in installments to workers in Khartoum State for the month of blessed Ramadan. The beneficiary workers amounted to (7,828).
- Provision of immortal commodities and constructing materials in installments to workers in the Chamber. The beneficiaries amounted to 950.

4- Social Support:-

- Provision of social support to the staff, in cases of marriage, death, orphans' sponsorship, public housing borrowings and some social responsibility activities was totaled SDG 6028982 and the service delivered to (2,230) beneficiaries.

5- Electronic Services:

- Designing electronic systems to administer the work in Social Services Directorate and establishing wireless network linked with Internet to be attached to health service providers of hospitals and medical centers to facilitate and control the service quality provided to Chamber staff.
- Updating health insurance data to prelude printing the new cards and their number is (41,327) card, and bringing of modern printer concerning health card printing to minimize the cost.
- Activating the work in the Website and Forum of Social Service Directorate on the website.
- Developing the communication service with workers in the Chamber via short messages service (SMS).

6- Islamic Proselytization Activities:

- Presentation of 48 lectures about self-cleansing and directing behavior towards aims and objectives of Sharia Islamia by a galaxy of jurists.

Eighth: - Expanding Tax Base :-

- Expanding tax base means increasing the number of taxpayers by subjecting new taxpayers to tax, according to law for increasing revenues, without the need to resort to the issuance of tax legislations that lead to increasing tax rates or imposing any additional burdens on the current taxpayers i.e. horizontal increasing of tax revenue. This procedure realizes tax equity and equality in distributing the tax burden among the taxpayers.
- This is realized by field survey according to legal laws. Business places and real-estates are surveyed according to geographical jurisdictions and requiring information via prepared survey forms that are filled by the survey team.

The objectives of field survey: -

- Adding new activities.
- Insuring the inclusion of all tax types.
- Adding useful information for the existing activities.
- Increasing tax revenues horizontally.
- Realizing tax equity and equality.
- Registering unregistered taxpayers.
- Encouraging voluntary compliance.
- The work is going on in implementing the set plan to expand the tax base during 2015; many results were achieved on all axes which were targeted. It included these axes: -
 - Expansion of tax base on value added tax to absorb new trade, industrial and service activities.
 - Surveying and gathering information from the large economic entities. Surveying the government and private sectors to obtain the information on the transactions, concerning tenders, procurements, contracts, besides, surveying the collected amounts related to Taxation Chamber of industry, energy, telecommunication, transportation, agriculture, electricity sectors and governmental investment.
 - Providing export and import information from Custom Administration specially uncomputerized custom points like (Dongola, Kassala, Jenaina)
 - Control business through spreading field control teams in the three capital cities to monitor the smuggling outlets and activities during the evening period.
 - Supervision of work in economic entities in factories of (cement, iron, soft drinks, paints, electric equipments, flour and cigarettes), in order to obtain the actual information concerning production and distribution, and to ensure the proper tax collection specially value added tax.

A- Horizontal Tax Base Expansion :-

- In the frame work of expanding tax base horizontally, some measures have been taken. Accordingly the geographical jurisdictions of each office have been reduced or downsized and redistributed to increase ability and control over

different activities and including new taxpayers and preventing tax evasion attempts, and increasing the efficiency of performance in different offices.

- The following have been accomplished: -
- Opening unified tax centre (small companies new office in Khartoum area added to the existing current centers.
- Opening three new offices for valued added tax in Khartoum and Khartoum North.
 - Preparations are underway to open a new office for value added tax in Omdurman area.
 - (1584 taxpayer) have been registered in value added tax (companies and individuals) during 2015.

B- Vertical Tax Base : -

- Substantial information has been obtained from many sources including the governmental units during 2015. The total obtained information amounted to (SDG 4,793 million).
- The available information was used in inspection and auditing processes for both companies and individuals files. The tax resulted from auditing files amounted to (SDG 431.7 million), the work is going on to complete inspecting the remaining files which information was available about.
- Khartoum State has made use of available information in tax assessment processes and in activating some new activities which had been practicing their activities outside tax umbrella like (currency trade, gold, trade registration). The total tax loss amounted to (SDG 113.4 million), of which SDG 37.7 million have been collected).

C- Field Control and Night Work: -

- The field control and night work teams are working according to the set plan in the three cities of the capital to monitor the processes and outlets of smuggling. The total detected breaches amounted to 7070. It includes manifesto invoice, rent of the trade registration, of tax loss of SDG 16.3 million.
- Establishing of all cross-points set in the plan was completed 7 cross-points that was after establishing three new cross-points, during 2015 in each of:
 - Suba
 - Safola and
 - SalhaTo be added to the existing cross-points in each of (Garry, Marabei Esharief, Jabal Aowliya and Shirian Ashimal). So the numbers of established cross-points, up to now, are seven cross-points.
- This procedure contributes in close control, detecting tax evasion, and increasing the compliance to invoice; this was reflected positively in the monthly tax returns of taxpayers.

D- The Delegates of the Chamber at Factories :

- (326 Factories and companies) have been covered. They are working according to tax procedures form system.
- Points of Form issuance to the factories, where there were no deputies, were established to facilitate the procedures of transporting commodities between places, stores of taxpayers and sales points.
- The existence of deputies was reflected on the monthly returns submitted by the taxpayers to the tax offices. The collected tax has gradually increased and it is expected to go on increasing. This beside provision of actual information about volume of production, distribution and collecting of value added tax. In addition to that, making use of this information in issuance of actual business profit tax assessment.

Ninth: ASSOCIATION OF TAX AUTHORITIES IN ISLAMIC COUNTRIES ATAIC

Introduction

- The ATAIC has been established as part of the tenth summit for the Islamic Cooperation Organization, which was held in Malaysia in October 2004.
- Its mission is based on supporting development of tax administrations and Islamic tax by focusing on diversifying the income sources from tax in Islamic countries to address the challenges and changes in economic arena.
- The number of countries under the association umbrella amounted to 28 Islamic countries. They are:
(Afghanistan, Bangladesh, Bronai Dar Essalam, Gomor Islands, Djibouti, Egypt, Guiana, Indonesia, Iran, Iraq, Jordon, Kuit, Lebonon, Maldeef, Malaysia, Moritain, Morocco, Pakistan, Palestine, Qatar, Suadi Arabia, Senegal, Carillion, Sudan, Tunisia, Tajikistan, Emirates and Yemen.
- During Sudan chairing the sixth conference of ATAIC in 2009, the Statute has been ratified. It was decided to send a delegation to Islamic Conference Organization. The delegation was established from the representatives of the five countries that compiled the ATAIC the draft of the Statute in addition to Sudan, as being the chairman of that conference. That is to attain the approval of Islamic Cooperation Organization to agree of the affiliation of ATAIC to it.
- In that conference, the government of the Sudan called for the member countries to accept the Sudan offer of hosting the headquarters of the Permanent Secretariat. So, Sudan has been chosen to be the headquarters of the Permanent Secretariat of A.T.A.I.C that was during the event of ninth conference in Jordan in the year 2012. The General Secretary of Chamber of Sudan Taxation has been chosen as General Secretary of ATAIC.

- ATAIC has attained the character of an institution affiliating to Islamic Cooperation Organization, according to the resolution of Foreign Affairs Councils of the organization that was held in its 38th conference (the conference of peace, cooperation and development.) in Astana in the Republic of Kazakhstan in 2011.
- A committee of eleven countries (Iran, Malaysia, Morocco, Saudi Arabia, Palestine, Sudan, Senegal, Jordan, Tunisia, Egypt and Kuwait) had been formed in the same Conference to establish the Permanent Secretariat, determine the subscriptions of the member countries, set an estimated budget for the A.T.A.I.C to three years and put a draft of headquarters agreement with The Republic of Sudan.
- The committee meetings of the tenth Conference 2013 had been held in Senegal.
- Then the committee submitted its recommendations and had been ratified in the 11th technical conference which had been held in Tunisia 2014.
- The Permanent Secretariat followed up the procedures of signing the Headquarters Agreement with Sudan. The ceremonies of the signature was in Shawal 1436 corresponding 11/ August/ 2015 under the sponsorship and presence of His Excellency the Minister of the Finance and Economy Planning, in addition to, the State Minister of the Foreign Affairs, the Under-Secretaries of Finance and Foreign Affairs Ministries, the Representatives of Ministry of Justice and Presidency of the Sudan, the Accredited Ambassadors of (Morocco, Jordan, Iran and Malaysia), Representatives of Embassies of (United Arab Emirates, Iraq, Kuwait and Saudi Arabia) and the Taxation and Diplomatic corps leaders in Sudan.
- This Agreement attained great care from Sudan Government beside the high and special presence that attended the signature, the Minister of Finance and Economic Planning emphasized the continuity of Sudan government to back up A.T.A.I.C, so that the Permanent Secretariat can be able to implement its tasks to achieve the advancement and development of taxation for the A.T.A.I.C

member countries and thanked the ATAIC countries for accepting Sudan call that was presented in 2009 to be the host of the Permanent Establishment of A.T.A.I.C, when the 6th technical conference had been held in Khartoum.

- The State Minister of the Foreign Affairs Ministry declared their unlimited support to A.T.A.I.C and to provide what is required to facilitate its mission.
- The chosen of Khartoum as permanent headquarters is deemed as a political, diplomatic and technical big achievement, especially after the chosen of the General Secretary of Taxation Chamber of Sudan as General Secretary for A.T.A.I.C for a new term for three years (2015- 2018).

The A.T.A.I.C 12th Technical Conference/ Qatar:

- The Chamber participated in the 12th A.T.A.I.C Technical Conference that was held in Doha the capital of Qatar on 6-September-2015. High Delegation chaired by Taxation Chamber General Secretary.
- The Conference address had been presented by Mr. Abd Allah el Massaad Edris as the General Secretary of A.T.A.I.C, including a detailed report about the A.T.A.I.C Permanent Secretariat during the previous year, a review of the signature ceremony of the Headquarters Agreement between Sudan Government and A.T.A.I.C. The presentation included the speech of Sudan Minister of Financial and Economic Planning who addressed the ceremony.
- During the conference, many important work papers were presented concerning the tax affairs. Through 11th sessions, the most important of them were:
 - Base Erosion and Profits Shifting.
 - Foreign Accounts Tax Compliance Act (FATCA).
 - VAT and Electronic Invoicing.
 - The Effect of Exemptions on Tax Revenues.
 - Applying the Electronic Invoice and Payment and the Legal Aspects thereof.

- The Measure of Mutual Disclosure.
- Strategies of Tax Planning and the Legal Features and Frameworks thereof.

The Conference comes out with many recommendations. The most important of are:

- It has Chosen Sudan represented by G.S. of Sudan Taxation Chamber Mr. Abd Allah el Masaad Edris as G.S. of A.T.A.I.C for a new term for three years.
- The importance of turning from the manual to electronic work in taxation and connecting with the related parties and promoting the electronic government.
- Applying the e-invoicing, payment and electronic auditing systems.
- The readiness to apply FATCA, as a means of exchanging information.
- Benefiting from information that can be provided by FATCA in anti tax evasion.
- Participating in the existing committees that affiliated to OECD to amend the avoidance of double taxation agreements.
- Building capacities of employees of the tax administrations of the member countries through training and applying computerization.
- Amending the local laws of the member countries to encounter the Base Erosion and Profits Shifting mechanism in order to combat tax avoidance.
- Reviewing the investment laws, so as not to allow some multi-national companies tax benefits, such as tax reliefs, in order to preserve the countries' revenues.
- Deploying the applying of VAT in ATAIC countries and exchanging experiences.
- Malaysia hosted the 13th technical conference in 2016, Iran for the 14th in 2017 and Maldives for the 15th in 2018.

Tenth: Plans and Programs for 2016

The Taxation Chamber sets work plans and highly- aimed programs to be implemented during 2016 to achieve the objectives of the state:

- 1- Realizing budget revenues for the year 2016, and exceeding it, according to the state General Budget directives, and its proclaimed economic programs.
- 2- Completing computerization of the tax processes and procedures of the project and its accompanying projects during 2016.
- 3- Continuing executing the Tax and Custom Reform Committee recommendations for 2014.
- 4- Continuing eliminating the contradiction between taxation laws and the private laws, particularly on what concerning tax exemptions.
- 5- Continuing on expanding the tax base and combating tax evasion.
- 6- Continuing on deploying the TIN and raising the efficiency of the information systems.
- 7- Promoting the technical tax operations, generalizing self assessment system on individuals and going on raising the voluntary compliance rates.
- 8- Intensifying the undergoing education programs, spreading the taxation culture and promoting taxpayers services.
- 9- To pay attention to tax research, and statistics and applying the total quality systems in doing business.
- 10- Taking advantage of the other countries experiences, through participating in conferences, seminars and workshops that concerned taxation work.
- 11- Activating the avoidance double taxation agreements.
- 12- Continuing improving work environment, training and raising capacities.