



# Tax transparency & Accountability: The role Citizens

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# Outline

- ▶ What is tax transparency?
- ▶ What is accountability ?
- ▶ Efforts in place to ensure tax Transparency & accountability
- ▶ The role of Citizens
- ▶ Conclusion

# Tax Transparency

- For Multinational Cooperations : reporting by MNCs  
– how much are they paying; where?
- Opacity of multinational structures and operations i.e. using subsidiaries in offshore jurisdictions, transfer Mispricing...
- Companies with subsidiaries in Mauritius because of Uganda–Mauritius DTAs

# Cont.

- ▶ Individuals – are they paying & paying the right amount of taxes?
- ▶ Are the wealth paying? ( Indirect taxes Vs Direct taxes)
- ▶ (“The golden rule: **Them who has the gold , makes the rules**”
- ▶ the fear of annoying the investors ( MNCs)

## Cont.

- ▶ For Government : Disclosure on how resources are mobilised , allocated and utilised
- ▶ Transparency inbuilt in national tax systems

# Accountability

- ▶ Government: Account for the how funds mobilized are utilisation
- ▶ Instruments of accountability: Budget ,



# Ensure Tax transparency and accountability

- ▶ Country by Country reporting
- ▶ Automatic exchange of Information
- ▶ Base Erosion and profit shifting ( BEPS)
- ▶ Beneficial ownership
- ▶ National level: Review of DTAs ,  
debate around tax incentives/  
exemptions,

# Role of Citizens

- ▶ Vested with rights , privileges , duties and obligations i.e. vote , pay taxes , demand for accountability
- ▶ Citizen's voices in tax related decision-making processes at national and international level('Nothing about us without us') national tax policy processes, OECD, IMF/WB, UN, FFD
- ▶ "IF You Want It Ink It"



Cont.



Cont.



# Cont.

- ▶ Knowledgeable: – about tax : tax evasion, avoidance , BEPS, Country by Country Reporting, tax leakages ( DTAs tax incentives)
- ▶ Connecting the Dots: tax and Trade ; and investment, Gender & HRs , Development...
- ▶ Capacity building & networking

# Conclusion

- ▶ Benefits of Transparency & Accountability:
- ▶ Reduced inequality as resources are used prudently . Refocus government spending on public priorities directed towards peoples' priority ; Increased revenue– happy tax payer

Thank  
You