

**JOINT OUTCOMES STATEMENT BY THE COMMISSIONERS GENERAL FORUM  
FOR SOUTHERN AFRICA  
(SOUTH AFRICA, ANGOLA, BOTSWANA, LESOTHO, MALAWI, MAURITIUS,  
MOZAMBIQUE, NAMIBIA, SWAZILAND, ZAMBIA AND ZIMBABWE)**

**TSHWANE – SOUTH AFRICA  
8 OCTOBER 2015**

We the Commissioners General and Heads of Delegations of the Revenue Authorities of Angola, Botswana, Lesotho, Malawi, Mauritius, Mozambique, Namibia, South Africa, Swaziland, Zambia and Zimbabwe gathered at the Sheraton Hotel in Pretoria, South Africa, on 8 October 2015 and deliberated on the following matters:

- a. Integrity in Revenue Administrations
- b. The negative impact of the illicit economy on revenue collection
- c. VAT fraud: a domestic and cross border challenge
- d. Customs Data interconnectivity
- e. Domestic aggressive tax planning schemes
- f. Data as a tool to counter trade mispricing
- g. Establishment of a sub-regional Revenue Academy
- h. Practical steps to Automatic Exchange of Information (AEOI)

We, having deliberated on the aforesaid matters and with a view to strengthening sub-regional cooperation as well as the integrity of our respective tax and customs systems:

- Agree to establish a Commissioners General Forum for Southern Africa and such other structures as may be required.
- Agree that the impact of VAT fraud manifests itself across borders and that closer cooperation and collective action is key to curb this scourge.
- Commit to utilise appropriate international legal frameworks to fast-track IT Interconnectivity within our region. We encourage that bilateral engagements that are currently underway be expedited. We agree that within two years this process must be completed.
- Recognise that aggressive tax planning schemes are harmful and need to be addressed expeditiously, in order to stem the negative impact of Illicit Financial Flows.
- Recognise that our enforcement capabilities are central to combating such harmful activities within our domain that contribute to illicit financial flow. We agree to work together closely to enhance these capabilities, and where possible undertake joint action to uproot illicit activities.
- Note the proposal on the establishment of a sub-regional Revenue Academy and agree to fast track its establishment.
- Recognise that developing countries are dependent on foreign-direct investment, and that the disparate offering of incentives provides the basis to leverage tax avoidance. We note the negative impact that the abuse of tax incentives has on revenue and we advocate that they should be better targeted and their impact measured.

- Agree to share experience in improving administrative functionalities through treaty networking, as well as the implementation thereof.
- Agree to assist one another in developing and applying rules related to thin capitalisation, transfer pricing, withholding taxes and other international tax principles.
- Recognise the importance of Exchange of Information in order to deal with illicit activities in the sub-region and agree to expedite such exchanges.

Commissioners General and Heads of Delegation:

Mr Tom Moyane, Commissioner, South African Revenue Service  
Mr Valentim Manuel, President of the Board, Angola Revenue Authority  
Mr Ken Morris, Commissioner General, Botswana Unified Revenue Service  
Mr Thabo Letjama, Commissioner General, Lesotho Revenue Authority  
Mr Gershem T Pasi, Commissioner General, Zimbabwe Revenue Authority  
Mrs Roza Mbilizi, Deputy Commissioner General, Malawi Revenue Authority  
Mr Mario Hannelas, Director Large Taxpayers Department, Mauritius Revenue Authority  
Mr Anibal Mbalango, Deputy Director General for Planning, Studies and International Cooperation, Mozambique Revenue Authority  
Mr Isheunesu Mazorodze, Commissioner Customs, Swaziland Revenue Authority  
Mr Chris Claassen, Director Inland Revenue Department, Ministry of Finance, Namibia  
Mr Moses Shuko, Director Investigations, Zambia Revenue Authority

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