

mindful of the fact that until and unless we take cognizance of this reality and to follow through with practical actions, we may end up marginalized in an ever changing competitive world.

It is for that reason, that I sincerely appreciate your presence today at this conference for the sole purpose of sharing your experiences and knowledge in order to uplift the ultimate lot of our community.

I do hope that the topics on taxation and zakat that have been chosen will provide the catalyst for your discussions throughout the conference.

Even though I do appreciate the high degree of involvement that will be expected of you, I still would like to urge you to find time to sample the hospitality of the Malaysian people and to witness the sounds and smells of this beautiful Malaysia.

Before I conclude, once again I would like to welcome you to Malaysia and wish you a pleasant stay. I do hope that throughout the duration of this conference, you will not only gain from the exchange of ideas and views amongst you, but also the ties and the networking that you establish through the friendship that you will endear.

Wishing you the very best in your deliberations.

On that note, in the name of Allah, the most beneficent and the most merciful, I hereby, officially declare open the 1st ATAIC Technical Conference 2004.

Thank you.

Wasalamualaikum warahmatullahiwabarakatuh.



APPENDIX III

WORKING GROUP REPORTS AND RESOLUTIONS

WORKING GROUP REPORTS AND RESOLUTIONS

TOPIC 1

TAXPAYER SERVICE – IMPROVEMENT IN TAX ADMINISTRATION TOWARDS BETTER SERVICE TO TAXPAYERS

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TOPIC 1

TAXPAYER SERVICE – IMPROVEMENT IN TAX ADMINISTRATION TOWARDS BETTER SERVICE TO TAXPAYERS

1. Introduction

The purpose of this topic is to allow the sharing of experiences with regard to various initiatives and programmes undertaken by member countries in providing and improving services to taxpayers.

2. Background

Taxpayer service is a very important component of tax administration in order to:

- i. Ensure taxpayer compliance
- ii. Facilitate interfacing between the revenue and the taxpayer
- iii. Increase efficiency and effectiveness of revenue collection

In order to achieve these objectives, revenue agencies of member countries have taken various steps which include:

- i. Organisational restructuring which also encompasses human resource development
- ii. Tax reforms i.e. involving legislations, systems, procedures, and business processes
- iii. Upgrading, improving and modernising of infrastructure e.g. information technology
- iv. Taxpayer education programmes through direct and indirect interaction
- v. Smart partnerships

A few member countries raised the question of reform in line with economic development and priorities. For instance, such reform needed to achieve financial and tax policies that conformed to the economic and social situation at the global area.

2.3. Upgrading, improving and modernising of infrastructure

A majority of the member countries had achieved progress in efforts to upgrade, improve and modernise infrastructure in facilitating taxpayers in fulfilling their tax obligations. The information technology (IT) played a pivotal role in such achievement. These could be seen in the context of the electronic information interchange in the provision of services to taxpayer. By making IT an integral part of the tax organisation, functions and management of taxpayer relationship had been revolutionised.

2.4. Taxpayer education programme

Taxpayer education programme were implemented by most of the member countries and continued to be the vehicle in providing tax information and assistance to create awareness of taxation matters at all levels of the society. This initiative was aimed at:

- i. Raising tax literacy amongst the public
- ii. Increasing voluntary tax compliance
- iii. Expanding the tax base

Taxpayer education programme were implemented for achieving the long run benefits as follows:

- i. Expediting the taxpayer's tax affairs
- ii. Optimising revenue collection
- iii. Fulfilling the high demand for quality service as expected by the taxpayer

- ii. Improving programmes to increase voluntary compliance
- iii. Organising special programmes for the public in channeling their tax problems
- iv. Intensifying tax service programmes more assertively; and
- v. Adopting an approach in simplifying (tax language) with the view of increasing tax literacy more effectively.

4. Conclusion

In conclusion, taxpayer service is undeniably an important component of tax administration. The fundamental role of the tax administration in rendering quality service to taxpayers could be achieved if a proper and well planned taxpayer service programme was in place. The ultimate output of such undertaking would not only improve voluntary compliance of the tax law but would also provide the potential to detect non-compliance.

All member countries current practices as well as in charting their future direction had taken cognizance of this fundamental component of their role as a tax administrator. In doing so, they should maximize the use of sophisticated information technology that would not only helped in developing a comprehensive and reliable database but also would improve information management in terms of accuracy and timeliness. In today's rapid changing environment it would appear that tax administrators the world over had no other options.

WORKING GROUP REPORTS AND RESOLUTIONS

TOPIC 2

THE ROLE OF ZAKAT IN DEVELOPMENT OF THE MUSLIM UMMAH – COUNTRY REPORT ON MODERNISATION STRATEGIES ON COLLECTION AND DISTRIBUTION

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TOPIC 2

THE ROLE OF ZAKAT IN DEVELOPMENT OF THE MUSLIM UMMAH – COUNTRY REPORT ON MODERNISATION STRATEGIES ON COLLECTION AND DISTRIBUTION

1. Introduction

The purpose of the topic is for member countries to share their experiences of various approaches in *zakat* administration towards modernisation through effective collection and distribution channels. The ultimate objective of these approaches is to achieve a wider spectrum of vertical and horizontal development of the *Muslim Ummah*. Subsequently, *zakat* funds collected should also be managed and utilized in a manner not only more efficiently and effectively but also utilized and distributed in a manner that will create lasting and more enduring economic and social benefits to the community at large.

2. Background

All member countries administer their *zakat* based on the Quran, the Sunnah embodied within the legislative and political framework of each member country. This is to ensure that not only each Muslim's religious obligation is fully adhered to, but also to give a more structured and organised determination of the parameters of *zakat* management. A great majority of member countries have enacted such laws and regulations pertaining to the administration of *zakat* including in particular, its collection and distribution mechanisms. This is vital in order to have a more effective and efficient administration of *zakat* towards ensuring a more enduring and sustaining economic benefits to the *Muslim Ummah* at large and to the beneficiaries of *zakat* funds in particular.

and administer *zakat* affairs. However, the administration of *zakat* is only confined to *zakat fitr* and *zakat* on agriculture with lesser emphasis with regard to *zakat* on property. It is noted that if greater emphasis is given to *zakat* on property, the revenue for *zakat* will be further increased.

Another member country shared her success story in the area of *zakat* collection by the establishment of a *zakat* collection center encompassing organisational attributes facilitating collection. Apart from that, the treatment of *zakat* as a rebate to tax paid is another contribution.

3.2 Distribution

All member countries reported that the distribution function is another important administrative component for the management of *zakat*. In order to ensure more efficient approach of *zakat* funds, some member countries have established an entity which is solely responsible for the collection and distribution of *zakat*. In some other member countries, separate entities have been set up to undertake separate functions of *zakat* collection and distribution.

In connection with the distribution function, the interpretation of the word *asnaf* (*zakat* beneficiaries) varies in accordance with the understanding of each member country. Factors that have contributed to these different interpretations include issues of globalisation and other related issues of member countries. One member country reported that instead of the normal eight categories of *asnaf*, her country have limited the scope to only six.

With regard to the types of assistance provided by the *zakat* administration, one member country reported that there are two types of assistance provided in her country, namely, assistance to those who are disabled, examples of which are old age, ill and fall within the "poverty

- iii. the lack of aggressive efforts in all areas of improvement;
- iv. a low level of understanding and awareness of the spiritual and economic rationale of the obligation to pay *zakat*.

In order to rectify these inherent weaknesses, the challenge faced by those entrusted with the role to manage *zakat* should undertake steps which may include, the broadening of the economic and revenue base of *zakat*, increasing the level of those compulsorily obligated to pay *zakat*, creating greater clarity and transparency with regard to the management of *zakat*, adopting and adapting to changes that are taking place within an economic and technological environment unprecedented in recent years.

5. Future Direction

Like most other organisations which are repeatedly subject to the impact of an intense and competitive fast paced environment, *zakat* authorities are also not spared of this impact.

In order to continually remain as a protector of an integral core element of the Islamic tenets and the performance of an economic function in accordance to divine rule, *zakat* administration must take cognisance of future direction towards greater efficiency.

All member countries agreed that future direction should be charted on the following lines:

- i. *zakat* authorities must undertake administrative changes including organisational change and restructuring for better and effective administration. This may include streamlining functional activities,



APPENDIX IV

LIST OF DELEGATES AND OBSERVERS

LIST OF DELEGATES AND OBSERVERS

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4 - 7 October 2004
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