



COMMUNIQUE OF THE 13th GENERAL ASSEMBLY MEETING OF THE WEST AFRICAN TAX ADMINISTRATION FORUM HELD IN ABUJA, NIGERIA ON MARCH 21-22, 2018

The West African Tax Administration Forum (WATAF) held its 13th General Assembly (G.A.) and Official Launch of the Forum in Abuja, Nigeria on March 21-22, 2018. The meeting was attended by (12) twelve WATAF member countries namely: Benin, Burkina Faso, Cabo Verde, Cote d'Ivoire, Ghana, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal and Togo.

The General Assembly expressed its gratitude to the Federal Inland Revenue Service (FIRS), Nigeria for hosting the meeting and the warm hospitality shown to participants.

The G.A. resolved that:

1. To promote productivity at institutional meetings and ease of implementation of decisions taken, Heads of Tax Administrations are encouraged to be in attendance personally whenever WATAF meetings are convened.
2. In order to facilitate remittance of annual subscriptions, the Secretariat should send constant reminder notices to members who have overdue subscriptions. General Assembly further encouraged members to prioritize the payment of annual dues in order to facilitate the smooth running of the Forum's affairs.
3. Having identified the need to foster inclusiveness in the running of the affairs of the Forum and help improve the efficiency of the Secretariat, the Secretariat should send out periodic requests to members for short term secondments of staff.
4. In view of dwindling financial support from donors and as an expression of commitment, member countries should volunteer to host WATAF organised events and sponsor their staffs to attend.

Furthermore, the General Assembly:

5. Approved the 2018 budget alongside the accompanying work plan presented by the Secretariat for implementation.
6. Mandated the Secretariat to commence the compilation for publication of country experiences on Transfer Pricing.
7. Took cognisance of the need to promote innovation and competitive standard setting among tax administrations in West Africa and approved the recommendation for WATAF to sponsor annual awards to recognise innovative research work/tax products/solutions/initiatives undertaken by member countries. Also, the General Assembly approved the sponsorship of an annual award for tax reporting at one of the prestigious awards hosted for journalists in Africa as an additional strategy to promote

wholesale understanding and discourse of taxation among citizens of member countries in West Africa in order to improve voluntary compliance.

The General Assembly also:

8. Noted the coming in to force of the WATAF Agreement and the need to implement its provisions relating to elections in to Council and therefore advised members to forward expression of interest letters to contest elections in to the WATAF Council and for the post of Chairman of the Forum to the Secretariat at least three months before the General Assembly meeting scheduled to hold later in the last quarter of 2018. This will help to align the current rotational pattern which was adopted at the 4th General Assembly meeting held in Abuja, Nigeria as a transitory arrangement with the text of the WATAF Agreement.
9. Adopted as presented the report of the 13th General Assembly meeting.
10. Directed the Secretariat to coordinate the activities of the WATAF committees and convene an inaugural meeting in Abuja to develop their work plans alongside another meeting later in 2018.
11. Accepted the proposal of Cote d'Ivoire to host the 14th General Assembly meeting in Abidjan at a date to be agreed in September, 2018.
12. Accepted the proposal of Guinea Bissau to host a WATAF organised Risk Management training on a date to be mutually agreed with the host country in October, 2018.
13. Accepted the proposal of Liberia to host a WATAF organised training on taxpayer service on a date to be mutually with the host country in 2018.
14. Directed the Secretariat to forward a request letter for the hosting of a one week WATAF Transfer Pricing training (Intermediate and Advanced) to the head of the Burkina Faso Tax Authority.
15. Adopted Council resolution to organise capacity building events on the following identified areas in the foreseeable future:
 - i. The Informal Sector in West Africa
 - ii. Mining Industry in West Africa.

The General Assembly thanked Ghana, Senegal, International Bureau for Fiscal Documentation (IBFD), Global Forum Secretariat, ECOWAS Commission, the World Bank Group, West African Union of Tax Institutes (WAUTI), the Federal Inland Revenue Service (FIRS), Nigeria and the ECOWAS Bank for Investment and Development (EBID) for participating in the panel sessions on **Domestic Resource Mobilisation and Exchange of Information in West Africa**.

Done this 22nd day of March, 2018 in Abuja, Nigeria and signed by the following:

S/N	NAME	COUNTRY	SIGNATURE
1	Fadji Honorat	Benin	
2	Samma .Y. Brigitte	Burkina Faso	
3	Denis Schofield Cardoso	Cabo Verde	
4	Betta Daffot Pierre	Cote d'Ivoire	
5	Kwadwo Damoah	Ghana	
6	Amarildo Correia	Guinea Bissau	
7	Elfrieda Tamba Stewart	Liberia	
8	Mohamed Lamine Kone	Mali	
9	Ibrahim Abdoulaye	Niger	
10	Tunde Fowler	Nigeria	
11	Mamoudou Ben Ousmane BA	Senegal	
12	Esso-Wavana Adoyi	Togo	