



WEST AFRICAN TAX ADMINISTRATION FORUM | FORUM DES ADMINISTRATIONS FISCALES OUEST AFRICAINES

1st WATAF HIGH LEVEL POLICY DIALOGUE

Theme: Setting the Agenda for Effective Domestic Revenue Mobilisation in West Africa (Report and Outcome Statement)

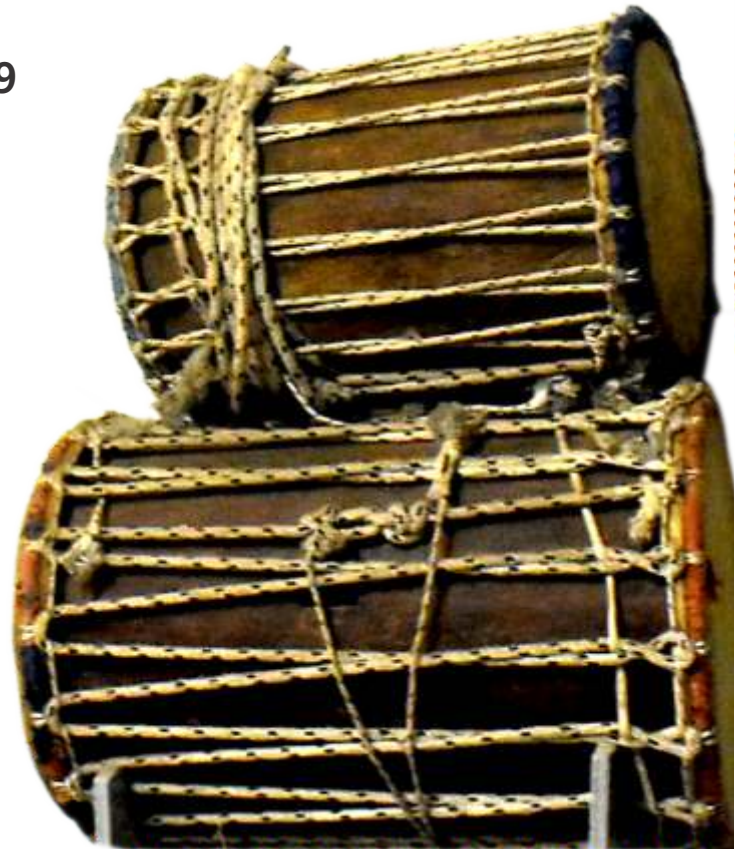


WEST AFRICAN TAX | FORUM DES ADMINISTRATIONS
ADMINISTRATION FORUM | FISCALES OUEST AFRICAINES

1st WATAF HIGH LEVEL POLICY DIALOGUE

Theme: Setting the Agenda for Effective
Domestic Revenue Mobilisation in West Africa
(Report and Outcome Statement)

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Preface

This report is the coming to reality of the desire of WATAF to be the voice of the tax authorities as well as the provision of a platform for interaction for everything tax-related in the West African sub-region. It documents the highpoints of the maiden WATAF High-Level Policy Dialogue (HLPD) which had as theme 'Domestic Revenue Mobilization' and outcome statement therefrom. As a document, it seeks to capture the thoughts of a wide variety of panelist with regard to the question of how ECOWAS countries can generate resources for public finance and the attainment of the AU Agenda 2063 as well as the SDGs.

Against this backdrop, there is no gainsaying the fact the document would prove invaluable as a result of the deliberations which gave birth to the report and the outcome statements contained therein. Further testament of the foregoing, were the panelists drawn from ministries of finance, tax administrations, legislature, academia, organized private sector, civil society organizations and donor partners.

At this juncture, I wish to thank the Open Society Initiative for West Africa (OSIWA) and the Ford Foundation. They have contributed tremendously to the event that preceded this report and the latter as well. Furthermore, my gratitude goes to Hon Momodou S. Foon, for a job well done who elaborated the conceptual framework HLPD, acted as rapporteur with the assistance of Mr. Wellington Jah in the course of the HLPD held in Banjul, The Gambia as well as drafted the original document which metamorphosed into this report. Also, let me commend staff at the WATAF Secretariat who one way or the other contributed to this publication; Ifeanyichukwu Azuka Aniyie, who had the task of drafting the initial conceptual framework for the HLPD, putting the report submitted by the consultant/rapporteur in this form, amongst other things and Mrs Tochukwu Onyemata who was responsible for logistic and others who had a hand in it.

Babatunde Oladapo,
Executive Secretary, WATAF



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Introduction



Introduction

The West African Tax Administration Forum (WATAF) in collaboration with the Gambia Revenue Authority (GRA) organised a High Level Policy Dialogue (HLPD) on Domestic Revenue Mobilisation (DRM) at the Coco Ocean Spa Hotel in Kololi, KMC, The Gambia, from 18 – 19 September, 2019.

The event was supported by the GRA, OSIWA, OXFAM and Ford Foundation. It was attended by 135 participants from public and private institutions such as Ministries of Finance and Trade, Tax Administrations of ECOWAS member countries, development partners, a representative from the Secretariat of the Addis Tax Initiative, civil society organisations, parliamentarians, the academia and tax practitioners from the region.

With the support of:





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Objectives



Objectives

The HLPD-DRM was designed to provide a platform for discussions focused on the capacity of ECOWAS countries to design and operationalise strategies that would facilitate the mobilisation of resources for public finance and development purposes from within their respective territories, the determination of a functional methodology for and the constituent of a Domestic Revenue Mobilisation Conceptual Framework in West Africa that would aid the financing of national development plans and the attainment of the sustainable development goals (SDGs). Furthermore, with regard to the latter, it was intended that the HLPD-DRM should provide opportunity for the expression of expectations with regard to the formulation of sound national DRM policy frameworks and coordination at the sub-regional level of DRM practice.



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Main Themes in Panel Discussions

CAPE VERDE
Praia

SENAGAL
Dakar
Banjul
GAMBIA
Bissau

GIUNEA BISSAU

GUINEA
Conakry

SIERRA LEONE
Freetown

LIBERIA
Monrovia

CÔTE D'IVOIRE
Yamoussoukro
Abidjan

BURKINA FASO
Ouagadougou

GHANA
Accra

BENIN
Lomé

TOGO
Lomé

NIGERIA
Lagos

Cameroon
Douala

Equatorial Guinea
Malabo

Sao Tome and Principe
Sao Tome

GABON
Libreville

REP. OF THE CONGO
Brazzaville

Pointe-Noire

SOUTH ATLANTIC OCEAN

Main Themes in Panel Discussions

Following the opening ceremony presided over by Hon. MamburyNjie, Minister of Finance and Economic Affairs of The Gambia, deliberations were held under the theme 'Setting the Agenda for Effective Domestic Revenue Mobilisation in West Africa'. The deliberations were within a panel framework. Panelists were drawn from Ministries of Finance, tax administrations, legislature, academia, organised private sector and civil society organisations as well as donor partners.



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Panel 1





Panel 1: The AU Agenda 2063 and Sustainable Development Goals vis-a-vis Domestic Revenue Mobilisation in ECOWAS

4. **Panel 1** was chaired by Hon. Mambury Njie, Minister of Finance and Economic Affairs of The Gambia. The discussants were Mr. Adoyi Esso-Wavana, Chairman, WATAF; Mr. Seth Terkper, Executive Director, PFM-TAX Africa; Mr. Abdallah Ali-Nakyea, Managing Partner of Ali-Nakyea & Associates, Ghana; and Mr. Ibrahim Bangura – Open Society Initiative for West Africa.

5. **Preamble:**

With the launch of the Africa Union Agenda 2063, a development template designed by Africa for Africa was given birth to. A key feature of the document is the linkage between finance and the attainment of Africa's aspirations. Years after, the question is where does Africa stand? The focus of this panel is to bring this question home to the ECOWAS region. Thus, it is expected to set the tone of the dialogue as it, amongst other things would highlight the relationship between DRM and the attainment of Agenda 2063 by ECOWAS members. To this end, it would articulate and review some of the strides taken by ECOWAS members

6. Seth E. Terkper opened with a presentation titled 'Africa Agenda 2063: Stable Revenue bases (Role of WATAF and Tax Authorities)' which focused on the transitioning of African countries to middle income status. He argued that these countries have no other option but to mobilise domestic resources to finance development as sources of

concessional funding are bound to dwindle as a result of their new status. Using the World Bank's per capita income classification, he grouped African countries as follows:

- High Income Countries (HIC)—above \$12,236 (only Seychelles)
- Upper Middle-Income Countries (U-MIC)—\$3,956 to \$12,235 Algeria, Botswana, Equatorial Guinea, Gabon, Libya, Mauritius, Namibia and South Africa [8 African countries]
- Lower Middle-Income countries (L-MIC)—US\$1005 to 3,955 Angola, Cape Verde, Cameroon, Congo Republic, Cote d'Ivoire, Djibouti, Egypt, Ghana, Kenya, Lesotho, Mauritania, Morocco, Nigeria, Sudan and Zambia [15 African countries]

7. While arguing that the attainment of the MIC status was a consequence of the natural resource boom experienced by the majority of African countries (e.g. the commercial exploitation of crude oil in Ghana), the rebasing of their gross domestic product as well as concerted work by some countries to achieve that level of per capita income, Mr. Terkper maintained that the global financial crisis also gave rise to a pull back on aid.

Overall, the presentation highlighted the fact that MICs in the ECOWAS region are confronting with realities that make DRM indispensable if economic growth and the aspirations contained in Agenda 2063 are to be achieved in the region. It also brought to the fore the absence of a blueprint for achieving the foregoing. Mr. Terkper however cautioned that if such a document was to be designed, it must be made consistent with the International Monetary Fund/World Bank, United Nations (SDG/DRM) and African Union

Growth and Development Agenda.

8. On his part, Mr. Abdallah Ali-Nakyea opined that Agenda 2063 is Africa's blueprint and masterplan for: (1) transforming Africa into a global powerhouse of the future; (2) the delivery of inclusive and sustainable development built on a foundation of the pan-African drive for unity, self-determination, freedom, progress and collective prosperity pursued under Pan-Africanism and African renaissance; and (3) an integrated, prosperous and peaceful Africa, driven by Africans presenting a dynamic force in the international arena.
9. Mr. Abdallah further described Agenda 2063 as Africa taking full responsibility for financing her development and achieving the SDGs. He went further to recommend the design of a roadmap that would draw on the knowledge of the African Development Bank (AfDB), United Nations Economic Commission for Africa (UNECA) and regional

development financial institutions. He also proposed harnessing the potentials of the Angel Investors Networks (AIN) in the region or continent.

10. He encouraged West African RAs to identify and harness low hanging fruits in their quest for DRM. He also recommended the plugging of sources of revenue leakages through transfer mispricing, the drafting of better mining contracts, taxing capital gains from changes in ownership, the imposition of higher taxes (or excise) on tobacco and alcohol, curtailing tax exemptions, full implementation of Value Added Tax (VAT), taxing of High-Net-Worth Individuals (HNWIs) and real estates.

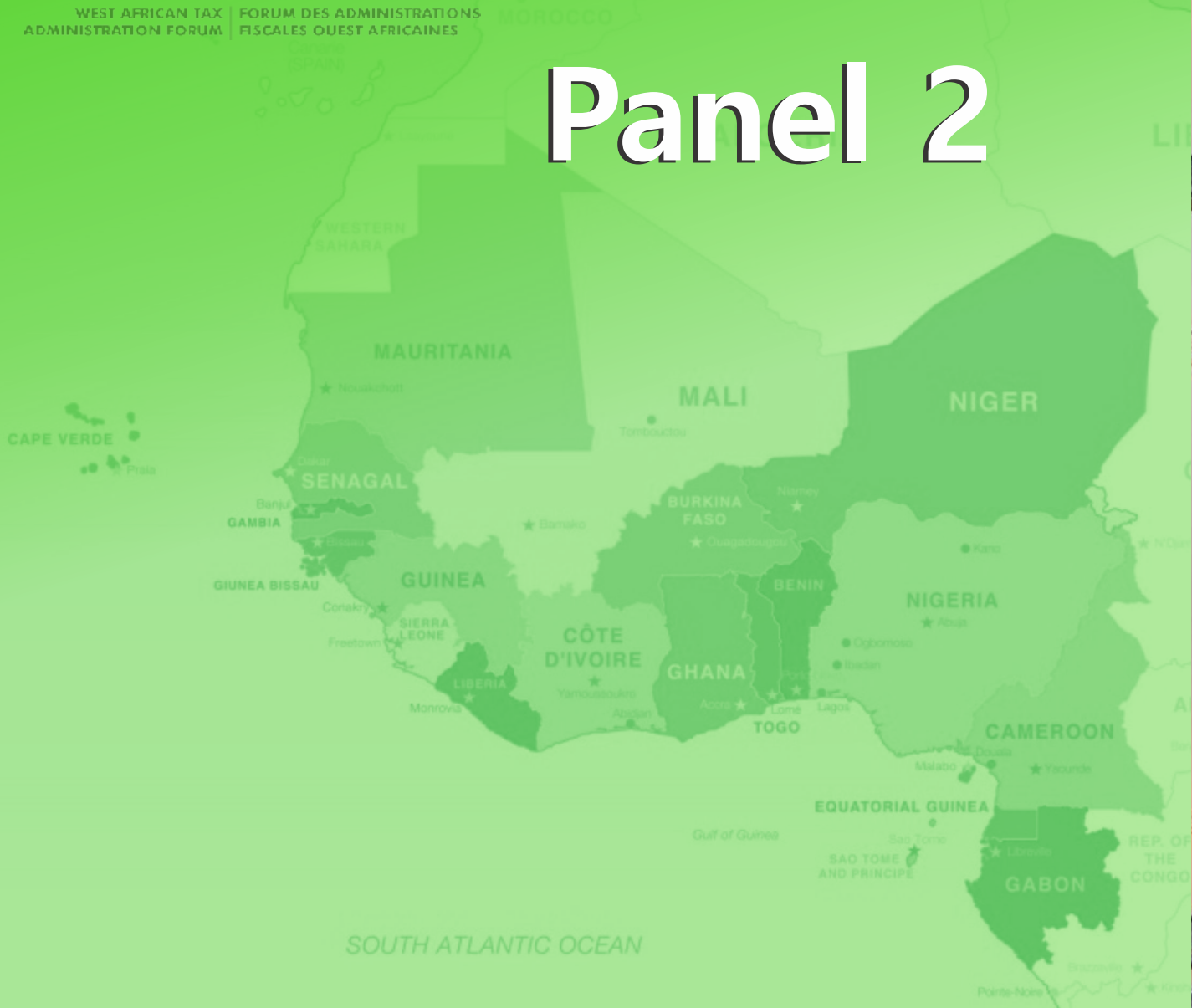
He also emphasised the need for government and public sector institutions to be more compliant taxpayers. According to him, this would be achieved by reduction in long delays in remittance of tax to the tax authority, information sharing with tax authority as well as charging and/or payment of VAT.



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Panel 2





Panel 2: Situating the Legislature in the DRM Discourse

11. Preamble:

A cardinal principle of taxation is that the state cannot levy tax where representation is lacking. This means that a condition precedent for the exercise by the sovereign of its right to tax its subject is that the latter must be represented in the design of the architecture utilised in the taxation. In modern times, this role is that of the legislature. Ordinarily, in the context of taxation, the legislature is saddled with the responsibility of considering and enacting tax legislation into law. It is with this as background that this panel would examine the activities of parliament within the West African sub-region. The panel would amongst other things assess, reiterate and highlight achievements as well as make recommendations on approaches to be adopted by Parliamentarians with regard to delivery on this role.

12. Panel 2 was chaired Dame Simplice Olajumoke, President of West African Union of Tax Institutes (WAUTI) and had Mr. Gabriel Ogunjemilusi, Director Tax Policy and Advisory Services, Federal Inland Revenue Service (FIRS), Nigeria; Hon Halifa Sallah, National Assembly Member, The Gambia and Mr. Essa Jallow, Deputy Commissioner General/Commissioner of Domestic Taxes, Gambia Revenue Authority (GRA), The Gambia as discussants.

13. Dame Gladys Olajumoke Simplice opened the session with an exposé of the Nigerian tax system and drew attention to the role of the legislature in taxation as well as the challenges that impact on effective tax legislation and

effective DRM for addressing the resource requirements for development. She drew attention to the slow rate of passage of tax bills into law in Nigeria. To remedy this, Dame Simplice advocated for the creation of a standing committee on taxation in Parliaments across the sub-region. She further advocated that to facilitate the business of the legislature, especially with regard to tax bills, the legislature should be supported by tax professionals.

14. She further stated that notwithstanding the fact that the engagement with the legislature with regard to the DRM started late and slow there is need for continuous and sustained engagement process so as to move the DRM agenda forward. To this end, she recommended the harnessing of tax professionals' inputs into the formulation of tax policies and legislations across West Africa.

15. Mr. Gabriel Ogunjemilusi posited that DRM had gained international attention as it provides sustainable public revenue for the funding of development. According to him, this has brought about increased effort at more efficient taxation in the sub-region.

16. Hon. Halifa Sallah's intervention focused on the oversight responsibility of the legislature with regard to the process of public financial management. Using, the Gambia as reference point, he pointed to the fact that the legislature is involved in DRM at critical points, i.e. the process of legislating the finance and/or appropriation bills as well as the oversight function associated with public expenditure and budget performance post the enactment of finance and/or appropriation bills.

17. He further stated that the role of the legislature is critical due to the fact that its activities could cause a tax gap. Thus, he opined that insofar as law making is the remit of the legislature, it should be mindful of the revenue loss emanating from sub-optimal laws. He proposed that countries should estimate tax losses from tax expenditures and have it as an addendum to the budget submitted to the legislature so as to provide guidance to both the legislature and executive arms of government in the course of public financial management.
18. In closing the panelists stated that to

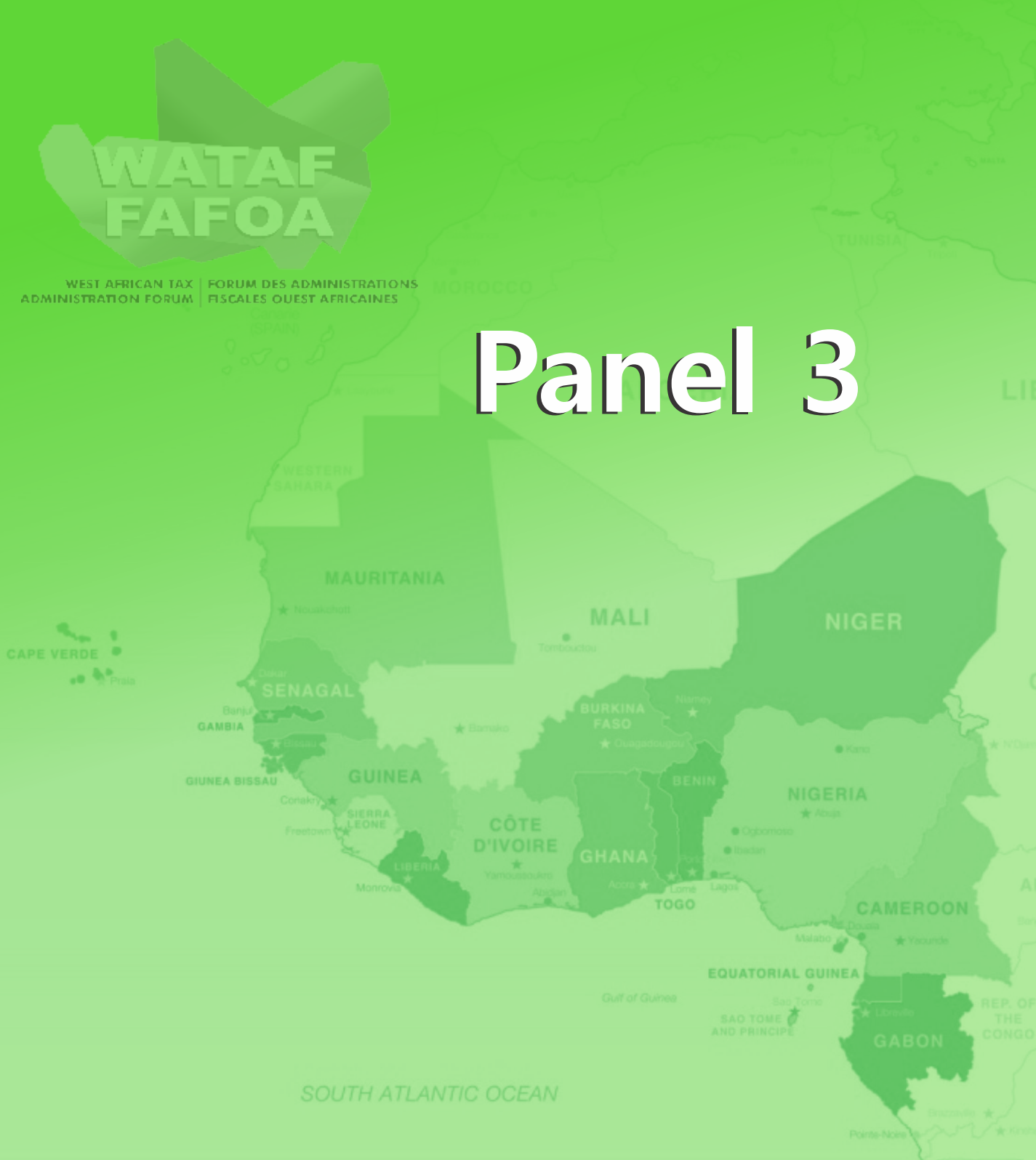
support DRM for sustainable development funding and the attainment of Agenda 2063 in the West African sub-region, the legislature should promote and support reform of tax policy through enactment of quality tax laws. This, they opined, would foster social acceptance and legitimacy of the tax system and strengthen public sector accountability. They recommended that the members of ECOWAS should establish standing committee on taxation, constituted by legislators with experience in and specialist knowledge of tax matters, to handle tax proposals presented to their legislature.



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Panel 3



Panel 3: Wealth Inequality in West Africa

19. Preamble:

The recent spate of 'leaks' have drawn attention to the nexus between wealth and tax avoidance, evasion and illicit financial flows. What is not as popular is the impact of wealth (and associated inequality) on DRM architecture in and outside of the region. This panel's focus is to draw the linkages and discuss the Wealth Inequality Index developed by Oxfam in the context of the ability of ECOWAS members to meet Agenda 2063

20. This panel was chaired by Mr. Babatunde Oladapo – Executive Secretary, WATAF and the discussants were Mr. Abdallah Ali-Nakyea, Managing Partner of Ali-Nakyea & Associates, Ghana; Mr. Bene Kossi Ezoukoutse, DGI, Cote d'Ivoire and Mr. Kwesi Obeng, Oxfam International.

21. Kwesi Obeng presented some facts relating to the striking inequality in Africa and West Africa. Amongst these were that the richest 0.012% of Africans own 40% of the continent's entire wealth; Africa has about US\$ 2.3 trillion of private wealth of which \$920 billion or approximately 40% is held by High-Net-Worth Individuals (HNWIs). He further stated that in 2017, there were 148,000 HNWIs in Africa or 0.012% of the population and that their collective wealth is projected to rise by 34% in the next decade.

22. Kwesi Obeng further stated that West Africa registered impressive economic growth over the last two decades. He drew attention to the fact that as at 2018, six of the ten fastest-growing

economies in Africa were West African (i.e. Cote d'Ivoire, Senegal, Ghana, Burkina Faso, Benin and Guinea) with three of them (i.e. Cote d'Ivoire, Ghana and Senegal) among the 10 fastest growing economies in the world.

23. He concluded by stating that wealth creation in the region was skewed in favour of the richest 1% and emphasised that West African Governments had two options: either to take steps to reduce the gap between rich and poor or choose to act in ways that will worsen inequality. For now, he posited that policy makers are choosing the option which is widening the inequality gap. To combat inequality, he recommended the development of a regional regime to curb IFFs from the region; avoidance of a race to the bottom by the harmonisation of tax incentives through setting up of an independent taxation unit within the ECOWAS Commission to advise and coordinate tax policies and play a more active role in global tax reforms to safeguard the interests of West African countries; encourage and support governments in the region to play an active role in reforming the global tax system, including the OECD Inclusive Framework on BEPS so as to ensure that unfavourable rules are reformed and that any new rules adopted also address the interests of countries in the region.

24. Abdallah Ali-Nakyea drew attention to the data contained in Oxfam's Commitment to Reducing Inequality Index (CRII) Regional Report of October 2018 from where it can be deduced that West African governments are, on average, the least committed in Africa to reducing inequality. He noted that West African governments are exacerbating inequality by underfunding public

services, healthcare and education, while under-taxing corporations and the wealthy.

25. To ensure that the rich and HNWI's are adequately and efficiently taxed, the panelist proposed the design of a real time model that can monitor imports to avert trade mis-pricing and building the capacity of Customs officials to run it. Also, he recommended that Customs Valuation Units should be resourced to build data on import prices from varied sources and pay attention to transfer pricing (particularly from the extractive sectors). He further emphasised the

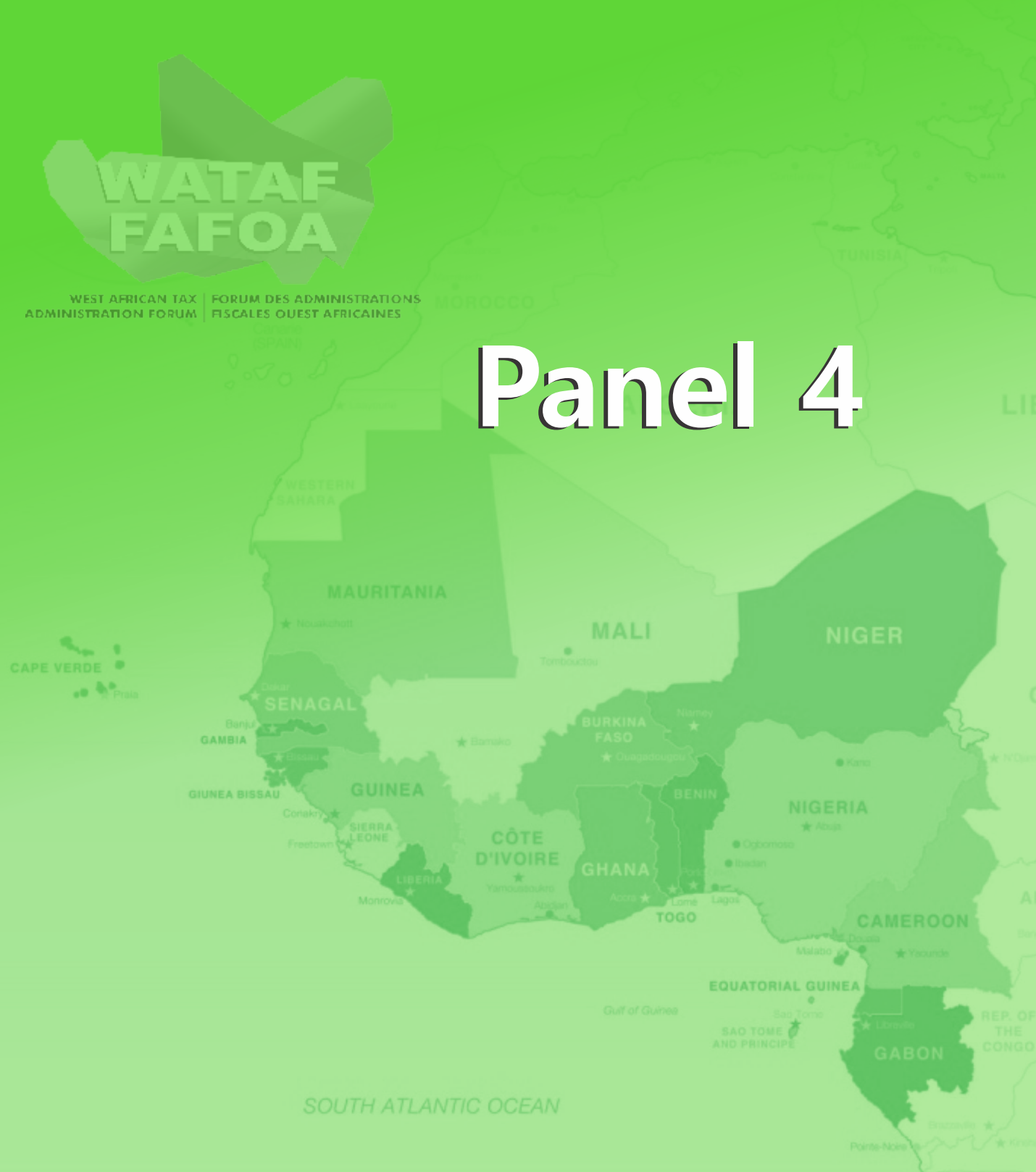
need for a transfer pricing database to guide revenue officers in the determination of arm's length transactions and avert transfer pricing abuse; the fashioning of strategies to combat collusion between clearing agents and customs officials; clean taxpayer lists of importers and exporters to "weed" out dubious actors engaged in transfer pricing; scrutinise closely trade transactions associated with secrecy jurisdictions; and strengthen capacity of regulators in all sectors with a focus on tracking trade mis-invoicing.



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Panel 4



15th General Assembly (GA)
SETTING AN AGENDA
 FOR EFFECTIVE DOMESTIC
 REVENUE MOBILIZATION
 (DRM) IN WEST AFRICA

A High Level Policy Dialogue (HLPD) on DRM in West Africa

18 - 20 Sept. 2019
 Capri Ocean Resort & Spa
 One Seaboard Drive, Kumbo Coastal Road,
 Banjul, The Gambia

OSIWA **FORD FOUNDATION**

15th ASSEMBLÉE GÉNÉRALE (AG)
ETABLIR UN AGENDA
 POUR UNE MOBILISATION EFFICACE
 DE LA MOBILISATION DES RESSOURCES INTERIEURES
 (MRI) EN AFRIQUE DE L'OUEST

Un Dialogue politique de haut niveau (HLPD) sur la MRI en Afrique de l'Ouest

18 - 20 Sept. 2019
 Capri Ocean Resort & Spa
 One Seaboard Drive, Kumbo Coastal Road,
 Banjul, The Gambia

OSIWA **FORD FOUNDATION**

Time: 9:00 am



Panel 4: Role of the Organised Private Sector in DRM

26. Preamble:

It is trite that there cannot be development in a nation without its private sector as they are drivers of economic activities. In this regard, as economic actors, their (in) action impacts on the national economic planning and growth trajectory. However, the recent spate of 'leaks' calls for rethink of the reality. It raises questions regarding the role and responsibility of economic actors. With this as background, this panel brings together members of the organised private sector, their advisers, CSOs and government. The aim is to evaluate the theory and fact as it relates to the role of the organised private sector with regard to a successful DRM in the region.

27. The panel was chaired by Mr. Yankuba Darboe, Commissioner General, Gambia Revenue Authority and the discussants were Mr. Sebastian Odimma, Head of Tax Controversy, Africa AP Moller Maersk; Mr. Saliwu Dieye, President, Tax Section, National Order of Experts of Senegal and Mr. Mamoudou Ben Ba, DGI, Senegal

28. The panelists in their respective opening statements reiterated that collecting taxes from the private sector to fund public expenditure and development remains a challenge for revenue collectors. This they stated is worsened by the fact that, in West Africa, the informal sector (which either largely untaxed or difficult to tax) accounts for approximately 50% of national output, over 80% of employment, and 90% of new jobs.

They further stated that this situation is exacerbated by the fact that tax legislation are deficient in many respects and lack the capacity to effectively drive private sector's voluntary tax compliance. By way of remedy, they recommended:

- a. The removal/reduction of unnecessary complexity in the tax compliance process
- b. Provision/improvement of the consultations channels between policy makers and private sector on new tax initiatives
- c. Provision of adequate taxpayer services to support compliance
- d. Continuous training of revenue officials and harnessing of information technology for service delivery
- e. Improvement of public confidence in tax administration and the (mis)trust dynamics between the private sector taxpayers and tax officials.
- f. Intensification of efforts to reduce corruption in tax administration and the state in general
- g. Modernisation of fiscal policies so as to strengthen macroeconomic governance.
- h. The design and implementation of strategies focused at stopping financial leakages related to deliberate tax evasion and related financial crimes which undermine the generation of optimal revenues and tax effort.

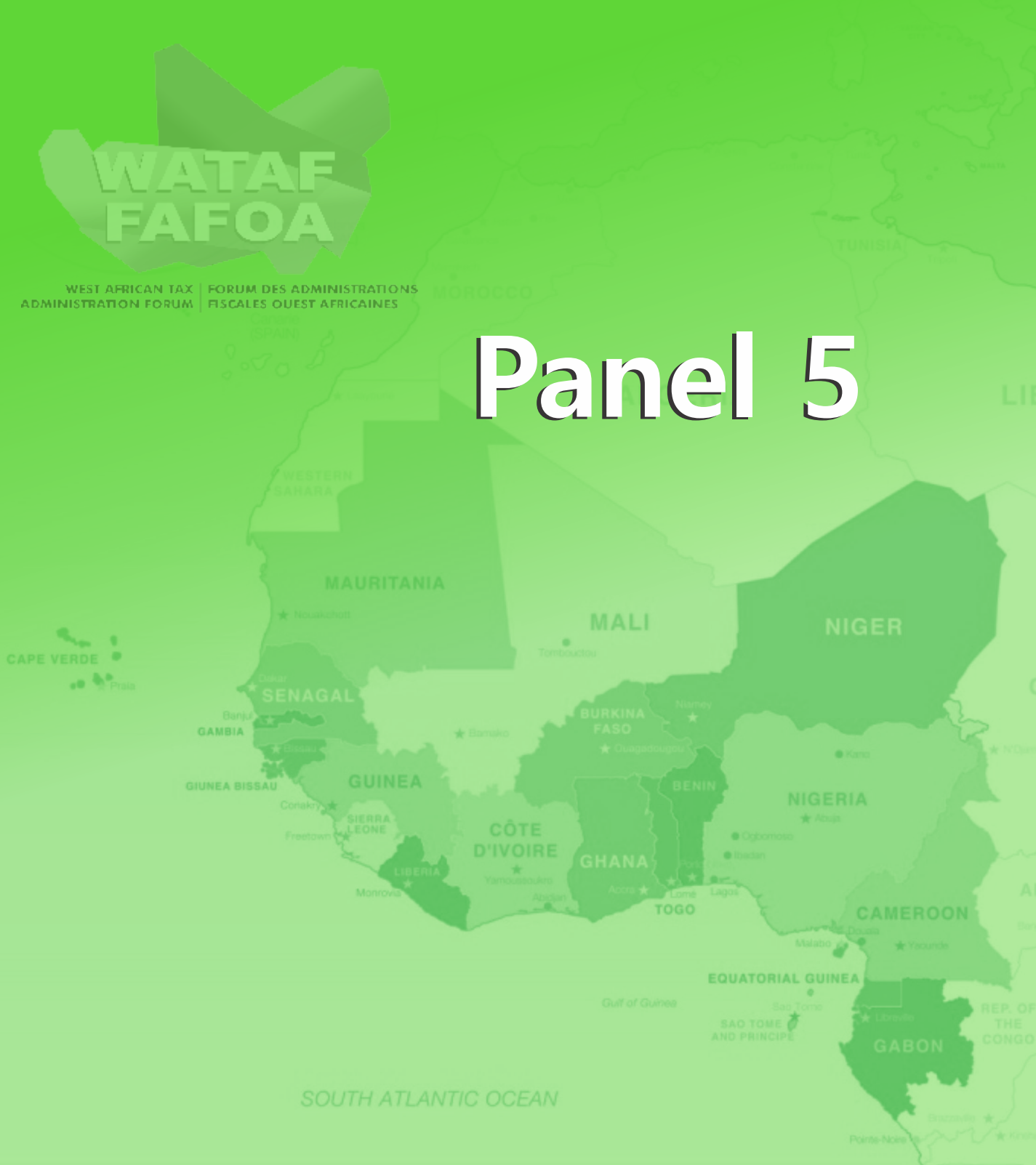
29. Furthermore, the panelist enjoined the private sector to be alive to their role in discouraging and combating activities like money laundering, IFFs and transfer mispricing which erode the tax base as well as deprive the state of finance for development.



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Panel 5



Panel 5: Domesticating DRM in the Region and Outline of a DRM Conceptual Framework in West Africa

30. This panel was a combination of panels 5 and 6. Below is the preamble for panel 5:

In Africa, funding is critical to the attainment of the AU Agenda 2063. However, the required funds to meet these targets are not readily available as Africa is faced with huge financial deficit. In the context of taxation, this reality is further worsened by the time honoured rule that legislation must provide for taxation. In view of this, there is an urgent need for the entrenchment of DRM philosophy in the region. This panel would highlight, discuss and recommend possible strategies with the potential to ensure that this is achieved in the region.

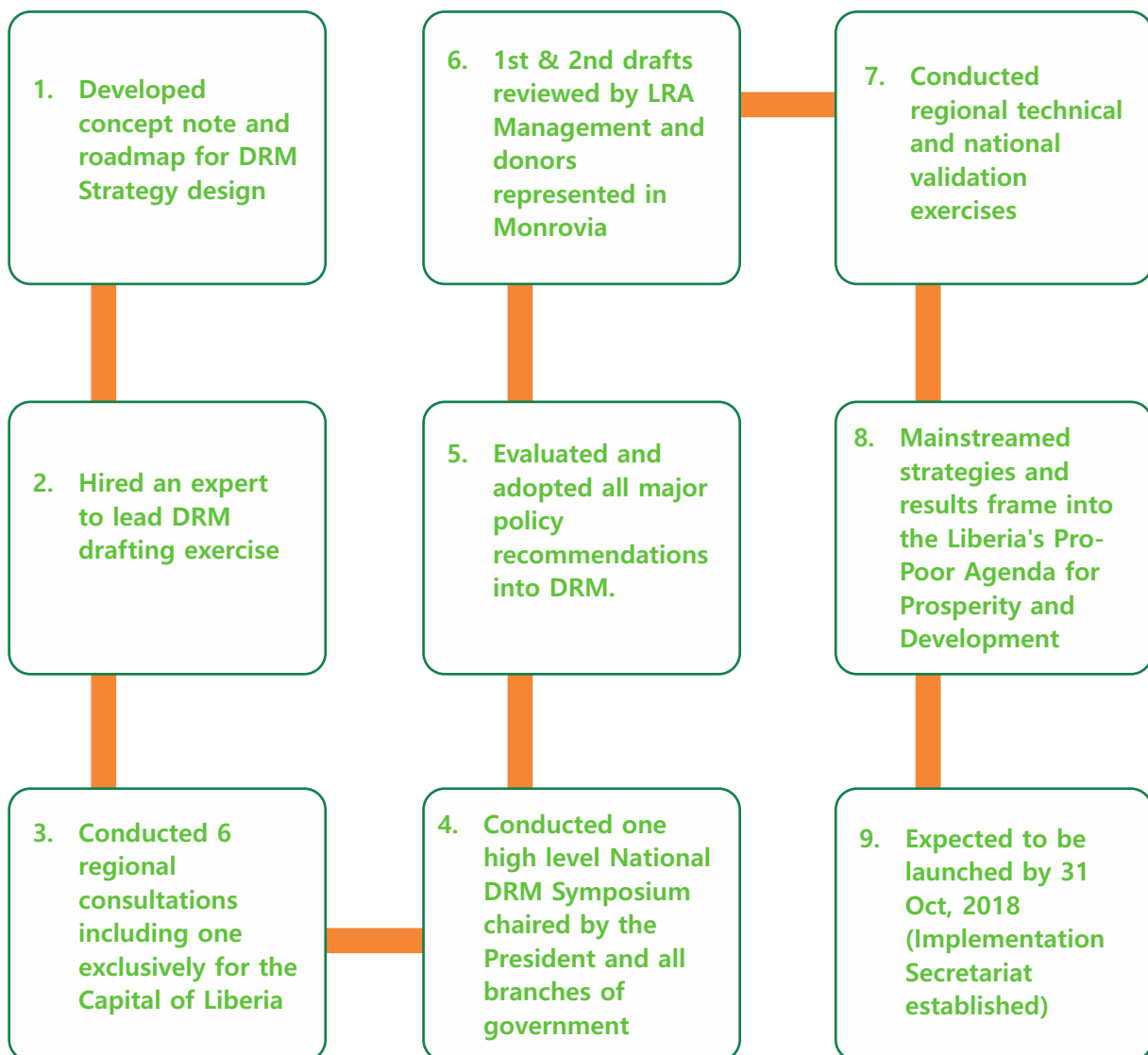
31. Below is the preamble for panel 6: Since the Addis Ababa Compact, interest in DRM in Africa has gained momentum with various concepts being discussed by national and international stakeholders. The emerging consensus on a DRM Conceptual Framework for West Africa arising from the discussions as well as during the HLPD is the background for this panel. Its outcome will form the main outlines of the DRM Conceptual Framework for West Africa. It will also entail the main next steps for

elaborating on national DRM strategies. Discussants are expected to contribute to both the framework and next steps.

32. The combined panel was chaired by Dr. Abdoulaye Niane, Anta Diop University, Senegal, and had as discussants, Mrs. Decontee King – Sackie, Deputy Commissioner General, Liberia Revenue Authority, Mr. Tobias Fleckenstein, Addis Tax Initiative, Mr. Babatunde Oladapo, Executive Secretary, WATAF, Mr. Ibrahim Bangura, Open Society Initiative for West Africa and Hon. Momodou S. Foon, WATAF Consultant.

33. It was revealed that in line with Aspiration 7 of the AU Agenda 2063 which states "... that Africa should develop an effective, transparent and harmonised tax and revenue collection system to finance development initiatives domestically", only Liberia has elaborated and is currently implementing a Domestic Resource Mobilisation Strategy. Mrs. Decontee T. King-Sackie Deputy Commissioner General Technical Affairs, Liberia Revenue Authority (LRA) subsequently gave an overview of the document which included the process leading up to its issuance. Amongst other things, she highlighted the fact that the low revenue share of the GDP was the rationale for the decision to fashion out a strategy that would drive DRM in Liberia.

34. Mrs. Decontee T. King-Sackie described the process flow for the formulation of the DRM strategy thus:



35. Mr. Foon described a DRM strategy as a tool for the mitigation of risks arising from the high prevalence of informality, corruption, low human and institutional capacity and capital flight in an economy. He further recommended that for the ECOWAS region to achieve its potential, a regional DRM Framework supported at the highest level of government in the region is necessary. In terms of structure and content, the panelist recommended that the designers of such a Framework should take into cognizance challenges facing

regional revenue mobilisation.

36. Furthermore, the panelist agreed that the outline of a DRM Framework for West Africa should be theoretically consistent and draw from international best practice (including Liberia's DRM). Thus it was recommended that the Framework should amongst other issues, focus on expanding the revenue base and minimising revenue loss, the mobilisation of private savings and financial deepening.





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Outcomes and Resolutions



Outcome and Resolutions

37. Following the opening and deliberations of the HLPD under the theme: Setting the Agenda for Effective Domestic Revenue Mobilisation in West Africa, the following outcome and resolutions were enunciated.
1. Whereas as the West African region is facing development financing challenges, aid dependency and debt servicing, while most of the countries in the region continue to lag behind in the implementation and achievement of the SDGs, the delegates at the HLPD endorse the development of a Regional Framework for Domestic Revenue Mobilisation (DRM) in West Africa. The Framework will serve as a tool and model document for domesticating DRM strategy in the West African region. It will draw from the conditions and experiences of countries in the region while allowing each member to customise the DRM strategy.
 2. Whereas comprehensive regional integration plays an essential role in boosting trade and internal resources mobilisation, harmonisation and integration within West African remain slow as well as contributes to limiting the Region's capacity to mobilise resources. The delegates of the HLPD now therefore, recognise the need for ECOWAS to harmonise policies on taxation in the region drawing inspiration from the East African Communities (EAC). Policy harmonisation and coherence must go beyond the free movement of persons and the Common External Tariff to include legal infrastructure on domestic taxation, tax rates and tax exemptions, budget and fiscal frameworks as well as fiscal monitoring and evaluation so as to drive optimal revenue mobilisation.
 3. Whereas taxation is based on law and remains a keystone of the social contract between citizens and their government, the HLPD recognises that it is the role of policy makers to lead while the legislature pass the bills and have oversight with regard to implementation by the executive. On this premise, the delegates to the HLPD calls for more robust and strengthened parliamentary engagement to improve laws and policies as this would provide the enabling tools that would foster expansion of the tax bases and tackle revenue leakages. Furthermore, the delegates recognises that the oversight role of the legislature is essential for transparency, accountability and probity in the management of the public purse. Thus, they recommend that the DRM framework must have as part of its focus, support of the legislative processes relating to taxation. To this end, WATAF and ECOWAS are enjoined to undertake regular reviews of the performance of legislatures in the sub-region with specific reference to tax legislation making, policy formulation and administration.
 4. Whereas tax administration and policy formulation involve concerted use of capacity across institutions, lack of institutional synergies and collaboration is recognised as unutilised opportunity within the West African Region. To ensure increased participation, avoid duplication, promote coordination and collaboration, participants now therefore recognise the need to forge closer ties among tax practitioners and institutions like the West African Union of Tax Institutes, etc. Pooling technical resources is expected to amass the

requisite personnel to fill capacity gaps in tax policy formulation and administration.

5. Whereas the HLPD identified challenges facing tax administrations as including low institutional and human capacities, legal and policy constraints, low uptake and use of technology, the participants therefore recognised that improvement of the capacity of the tax administrations in the region is a major component of a regional DRM strategy. The delegates consequently, recommend the establishment of the West Africa Tax Administration Institute
6. Whereas tax avoidance is rife among HNWIs, participants recognised significant inequality in income distribution in the region which contributes to exacerbating wealth inequality in the region. This in their opinion is the premise for the need for bespoke tax policy and enforcement strategies targeted at HNWIs.

Participants recommend naming and shaming, recovering and punishing as ways of deterring such revenue leakages.

7. Whereas participants recognised the private sector as the main source of revenue, they took cognisance of the perspective that compliance of the private sector is inhibited by the lack of transparency, complicated tax systems, huge cost of compliance, ineffective dispute resolution systems, lack of trust between tax administrations and taxpayers. On this premise, the participants recommend a DRM framework with tax administration modernisation as a key pillar so as to reduce transaction costs, improve compliance, increase transparency and risk mitigation. They are also recommending focus on specific actions with regard to improved service delivery, effectiveness and efficiency of revenue collection, enhanced dispute resolution and taxpayer education.





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Conclusions and Next Steps



Conclusions and Next Steps

The HLPD-DRM facilitated exchange of views among attendees on the critical issues and concepts to be incorporated in a DRM strategy. It produced outlines for a DRM Conceptual Framework in West Africa and resolutions by the WATAF General Assembly to move it forward. The next step is for WATAF to lead the process of articulating a full-fledged DRM Conceptual Framework by engaging Revenue Authorities and other stakeholders supported by technical assistance in the exercise. The Framework at the regional level will provide a template or model which will be rolled out in every WATAF member country. Towards this end, international donors will be called upon to support the process financially and technically.



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Attendance





Attendance

Nationality	Name	Affiliation
Ghana	Kwesi .W. Obeng	Oxfam Regional Programme Advisor
	Seth Terkper	Executive Director, PFM-TAX Africa
	Abdallah Ali Nakyea	Managing Partner, Ali-Nakyea & Associates, Ghana
Senegal	Ibrahim Bangura	OSIWA
	Saliou DIEYE	President, National Order of Experts of Senegal (O.N.E.S.)
	Abou Faye Sarr	Cabinet Fiddex SDA
	Abdoulaye Niane	Anta Diop University
	Mamoudou Ben Ousmane Ba	DGI, Senegal
Nigeria	Messie Komlan	General Secretary, WACSO
	Simplice Gladys Olajumoke	President, West African Union Of Tax Institutes
	Umar Ahmed	Federal Inland Revenue Service
	Odinna Sebastine	Head of Tax Controversy, Africa AP Moller Maersk
	John Ashilere	Federal Inland Revenue Service
	Gabriel Ogunjemilusi	Director, Federal Inland Revenue Service
Germany	Tobias Fleckenstein	International Tax Compact (ITC)
Mali	Kone Mohamed Lamine	Inspecteur des impots
WATAF	Oladapo Babatunde	Executive Secretary, WATAF
	Tochukwu Onyemata	
	Siaka . A. Salami Ifeanyichukwu Azuka Aniyie	
Cote d'Ivoire	Bene Kobenan Elvis	
Liberia	Wellington Jah	LRA
	Deconte E King-Sackie	Deputy Commissioner General, LRA
Togo	Hodabalo Passou	OTR
	Kossi Ezoukoutse	OTR
	Essa- Wavana Ahmed Adoyi	Commissioner of Domestic Taxes, OTR/ WATAF Chairperson



The Gambia
the West
er Force

Belo Akura, a Nigerian first
world war hero at Wembley

AND I SHALL BRING THEM TO THE MOUNTAINS

IN THE U.S.A. THE "PINK" PANTS ARE THE
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THE "PINK" PANTS ARE THE "PINK" PANTS

The Gambia Company in East Africa during World War One 1917

THE GAMBIA COMPANY IN EAST AFRICA DURING WORLD WAR ONE 1917

ON 17TH FEBRUARY 1917 BELLO AKURA
THE GAMBIA COMPANY IN EAST AFRICA DURING WORLD WAR ONE 1917

THE GAMBIA COMPANY IN EAST AFRICA DURING WORLD WAR ONE 1917

