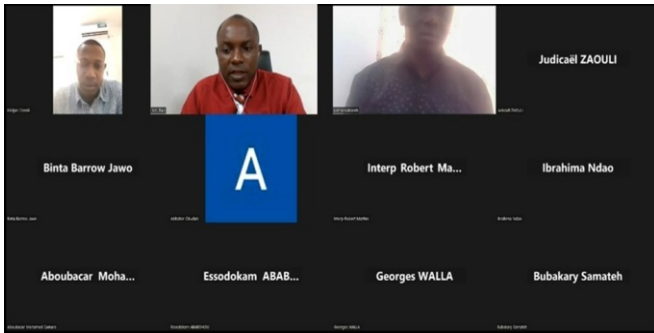


WATAF Compliance Risk Managers Meet for Conversations on Compliance Risk Management



Participants during the virtual meeting

Harnessing the insights gleaned from these discussions, the participating member states are now positioned to enact proactive measures that will not only diminish the tax compliance gap but also contribute to the advancement of the West African region.

Embarking on a journey to bolster regional collaboration in the realm of tax compliance, the West African Tax Administration Forum (WATAF) Compliance Risk Managers' (CRM) Network, known as WATAF-CRMNet, convened virtually for its 3rd meeting on November 29, 2023.

The occasion provided a forum for WATAF-CRMNet members to engage in substantive conversations on compliance risk management. Participants delved into the WATAFCRM framework, which delineates optimal practices in the field. Drawing upon the collective knowledge and expertise of the network, attendees explored inventive approaches to tackle the challenges associated with tax compliance. A key focus of the event was the formulation of effective strategies aimed at narrowing the tax compliance gap. Members actively contributed ideas on how to enhance tax collection processes, streamline procedures, and institute measures fostering voluntary compliance.

Editor's Note

Welcome to the fourth quarter 2023 edition of Tax Focus West Africa. We invite you to explore the exciting initiatives and publications that define WATAF's commitment to supporting tax administrations in the region. WATAF's insightful publications are tailored to assist our members in the crucial endeavour of increasing Domestic Revenue Mobilisation (DRM). Each programme and resource showcased reflects WATAF's unwavering dedication to fostering knowledge exchange, empowerment, and transformation in the field of taxation. Join us on this enriching journey as we navigate the complexities of international taxation and work towards shaping a more resilient and prosperous future for West Africa.

WATAF FACILITATES LRA, STA'S VISIT TO FIRS

A delegation representing the Liberia Revenue Authority (LRA) and the Swedish Tax Agency (STA) from 24 to 26 October, 2023, embarked on a transformative benchmarking mission to the Federal Inland Revenue Services (FIRS), Abuja, Nigeria.

The visit was facilitated by the West Africa Tax Administration Forum (WATAF). Their mission is a crucial component of a three-year capacity development cooperation project between LRA and STA, with a specific focus on unravelling the strategies employed by the FIRS to implement cutting-edge and effective human resources practices and processes. The delegation's purpose was clear: closely examine FIRS's strategies for talent acquisition, leadership and staff development, training programmes, employee engagement initiatives, and effective performance management systems.

Throughout their journey, marked by visits to key FIRS offices, including the Human Capital Management Department, the Career and Skills Development Department, the Micro and Small Tax Office, and the State Coordination Office, each stop provided a unique opportunity for knowledge exchange and the identification of common interests among the institutions. At the end of the visit, the Commending WATAF for facilitating this initiative, the visiting team highlighted the challenges faced in previous collaboration efforts with other tax administrations in Africa. They unequivocally stated that the trip was "money well spent," underscoring the high value of the knowledge and insights acquired from FIRS, poised to significantly impact their respective tax administrations.

This benchmarking mission stands as a tangible testament to WATAF's unwavering commitment to advancing the field of tax administration in West Africa through impactful capacity development programmes and targeted technical assistance initiatives globally.



WATAF-TAN EXPLORES WAYS TO CONDUCT TAX AUDIT



The WATAF Tax Audit Network (WATAF-TAN) on November 30, 2023, gathered to discuss and share ideas on the best practices for conducting tax audits, with a view to improving processes across member states. Discussion centred on strategies for designing the manual. This manual is expected to serve as a guide to enhance and standardise tax audit

procedures. The meeting provided a valuable platform for members to exchange knowledge and foster collaboration on refining tax audits. The initiative sought to establish a consistent and effective approach to audit, and showcasing the commitment to advancing tax administration practices throughout West Africa.

WATAF Attends IBP's Regional Review on Tax Equity Programme

In a collaborative stride towards fostering tax equity and transparency in West Africa, the West Africa Tax Administration Forum (WATAF) attended the International Budget Partnership (IBP's) Regional Reflection Review on Tax Equity Programme. The Communications and Liaison Manager, Tochukwu Sandra Onyemata and Nyatefe Wolali Dotsevi, Tax Research Manager, represented WATAF at the meeting.

This significant event unfolded from

October 24 to 26, 2023, in Dakar, Senegal. The gathering brought together IBP's partners, creating a dynamic space to exchange invaluable experiences garnered from the implementation of the "Strengthening Taxation in Africa for Transparency and Equity (STATE)" project. As the partners shared insights and distilled lessons learned, the forum became a hub for collective brainstorming, laying the foundation for the upcoming phases of the initiative.

WATAF actively participated in this reflective dialogue, making substantial contributions that will play a pivotal role in shaping the success of the next phase of the "STATE" project. Through insightful engagements and collaborative efforts,



Onyemata, Dotsevi... during the programme

WATAF, ATAF, AU FORMULATE COHESIVE STANCE ON GLOBAL TAX REFORMS



The West Africa Tax Administration Forum (WATAF) in collaboration with the African Tax Administration Forum (ATAF) and the African Union policymakers have held a ground-breaking West and Central Africa Regional Consultation on International Tax Reforms. The meeting focused on the current trends of international taxation.

The transformative consultation, held between October 23 and 24, 2023, in Abuja, Nigeria, was aimed at yielding specific and impactful outcomes. The consultation sought to formulate a cohesive African stance in the ongoing global tax negotiations, ensuring the region's voice is both heard and influential.

The meeting provided the policy makers a common ground to have a comprehensive understanding of the implications of the ongoing OECD-led tax reforms. This knowledge, according to participants, is crucial to preparing African Inclusive Framework (IF) for members while insulating nonmembers against potential revenue loss.

Furthermore, the session was to provide a clear understanding of the policy objectives and requirements for African countries concerning the Two-Pillar Solution. Also, the conversation gained insight into the necessary policy adjustments, regulatory frameworks, and legal requirements for enacting new rules starting in 2024.

WATAF, ATAF, AU Formulate Cohesive Stance On Global Tax Reforms Page 4

Discussion also revolved around various options for policy makers in reforming tax incentive regimes, including considerations for domestic minimum top-up taxes. The participants received a briefing on the United Nations (UN) Convention on International Tax Cooperation, empowering African countries to position themselves effectively for outcomes which aligned with their specific needs.

The success of the collaborative consultation underscores the significance of regional cooperation in effectively addressing the challenges and opportunities posed by the ever-evolving global tax issues.



Oladapo speaking during the discussion

Mr. Babatunde Oladapo, the Executive Secretary (ES) of West Africa Tax Administration Forum (WATAF), has asserted that a whole-government approach is a crucial facet of the fight against Illicit Financial Flows (IFFs). He made this assertion at the 2023 African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFT) which held from October 25 to 26, 2023, in Nairobi, Kenya. The event was hosted by the [Tax](#)

Whole Govt Approach Needed in Fight Against IFFs - WATAF E/S, Oladapo

[Justice Network Africa.](#)

Mr. Oladapo took on a pivotal role as one of the panelists during the opening session, delving into the critical examination of leadership's role in the ongoing battle against IFFs in Africa.

Highlighting the importance of a comprehensive approach, he emphasised that government approach is a crucial facet of the fight against IFFs. According to him, "African parliamentarians are well-positioned to provide effective support through exercising their statutory legislativeoversight function."

WATAF Holds Workshop on Emerging Global Tax Issues, Challenges of Mobilising Domestic Revenue for Development in West Africa



Recognising the pivotal role of the parliament in tax administration, the West Africa Tax Administration Forum (WATAF) on December 9, 2023, hosted a workshop on "Emerging Global Tax Issues and Challenges of Mobilising Domestic Revenue for Development in West Africa" at the ECOWAS Parliament in Abuja, Nigeria. It was a key activity during the 2023 Second Ordinary Session of the ECOWAS Parliament, which was planned to empower members with insights into global tax issues and the new global tax rules.

The dialogue centred on the current global tax issues, focusing on challenges faced by West African states in mobilising domestic revenue. The dialogue set the stage for understanding the implications of the OECD Two-Pillar Solution, dissecting its principles and provisions and their impact on the

region. The conversation addressed specific challenges in revenue mobilisation, tackling issues like illicit financial flows, tax evasion and non-compliance. Participants collaboratively explored strategies to combat these challenges, and created a united front against fiscal adversity. The workshop featured presentations from selected West African countries, showcasing successful policy responses and best practices. These insights offered practical guidance for addressing revenue mobilisation challenges. The workshop became a cornerstone in navigating global tax challenges collectively.

The event not only enriched understanding of global tax challenges but also fostered a spirit of collaboration to fortify the region's fiscal foundations.

Debt Managers Provide Guidelines on Building Debt Resiliency in Africa ...Launch ALSF



Debt Managers In Discussion

Debt managers gathered in Nairobi, Kenya, from November 13th to 17th, 2023, to marshal out debts recovery strategies in Africa.

Mr. Ezeji Francis, Manager Administration and Tax Expert, represented WATAF at the workshop.

The workshop focused on Building Debt Resiliency in Africa. Also, the African Legal Support Facility (ALSF) Debt Guides was launched during the occasion. The guides are aimed at assisting sovereigns in managing debt effectively. The guides offer guidance for debt managers navigating financing options or handling existing debt stocks in uncertain times (pre-crisis). The guidelines also provide crisis management guidance for impending debt crises. WATAF's participation underscores its commitment to addressing the complex challenges of Africa's changing debt scenario. In a significant move towards bolstering collaboration,

WATAF, South Centre, Geneva Sign MoU on International Taxation

WATAF and the South Centre, Geneva, have cemented a partnership through the formal signing of a Memorandum of Understanding (MoU) on international tax matters.

This momentous occasion took place on November 27, 2023, on the sidelines of the conference on South-South Cooperation in International Tax Matters. The collaboration between WATAF and the South Centre has a rich history, marked by joint initiatives and events, aimed at addressing critical issues in the realm of international taxation. Notably, their recent collaboration included the organisation of a Special Technical Session on the OECD Two Pillar Solution in July 2023. Read the press release on the signing of the MoU



NTO Holds 6th General Assembly in Italy to Foster Connections, Share Insights

In a stride towards international collaboration, WATAF, a member of the Network of Tax Organizations (NTO), actively participated in the 6th General Assembly of the organisation. The event took place in the city of Rome, Italy, on December 4 and 5, 2023, bringing together tax organisations from across the globe.

Despite geographical distances, WATAF's commitment to the global initiative was palpable as the Executive Secretary of WATAF, Babatunde Oladapo and the Communications and Liaison Manager, Tochukwu Sandra Onyemata, joined the meeting virtually.

The virtual presence points to WATAF's dedication to fostering connections, sharing insights, and actively contributing to the collective efforts of tax organisations worldwide. Read an article about the meeting.

NB:

Explore exciting initiatives planned for 2024 on our website. Each programme is meticulously designed to fulfil our mandate of supporting tax administrations in the region, ensuring a substantial boost in tax revenue through the impactful interventions of WATAF's training programmes and technical assistance. Join us on this journey of empowerment and transformation. Please visit our website to discover the ECOWAS directives and WATAF's publications . These resources are crafted with a singular focus— guiding our members in enhancing DRM. Explore the wealth of information that is available on our website.

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