

NEWSLETTER

Third Quarter - 2024



TAX FOCUS WEST AFRICA

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We are pleased to present the third quarter edition of Tax Focus West Africa, WATAF's quarterly newsletter. This issue covers WATAF's activities, including our participation in international tax for a and ongoing research initiatives, from July to September 2024. It also features insightful articles and news from our member countries' tax administrations, highlighting valuable updates and developments across the region.

ACTIVITIES CARRIED OUT DURING THE THIRD QUARTER OF 2024:

(i) Strengthening Tax Administration in West Africa: Insights from WATAF's Four-Day Training Programme:



From July 23–26, 2024, the West African Tax Administration Forum (WATAF) hosted a training programme on the taxation of income and wealth in West Africa. Held at The Colossus Hotel, Ikeja, Lagos, the event attracted 36 participants from eight member countries and key sub-national tax agencies in Nigeria.



This four-day intensive programme—delivered in partnership with the International Bureau of Fiscal Documentation (IBFD), the Local Government Revenue Initiative (LoGRI), and the Liberia Revenue Authority (LRA)—focused on leveraging technology, particularly geospatial analytics, to enhance property taxation. With contributions from experts such as Mr. Anthony Mwandha (Uganda) and Mr. Jupar Dunbar (Liberia), participants explored practical strategies to address long-standing challenges like inaccurate property valuations and limited enforcement.

(ii) WATAF Chairman Pays Courtesy Visit to the FIRS Executive Chairman



On August 5, 2024, the WATAF Chairman, the Commissioner General of Gambia Revenue Authority (GRA), Mr. Yankuba Darboe, accompanied by WATAF Executive Secretary Mr. Babatunde Oladapo, paid a courtesy visit to Dr. Zacch Adedeji, Executive Chairman of Nigeria's Federal Inland Revenue Service (FIRS). The visit, held at FIRS headquarters in Abuja, aimed to discuss key matters regarding WATAF's operations, partnerships, and support from FIRS, which hosts the WATAF Secretariat. This visit also provided an opportunity for the WATAF leadership to visit the WATAF Secretariat, interact with the staff, and assess its operations firsthand.

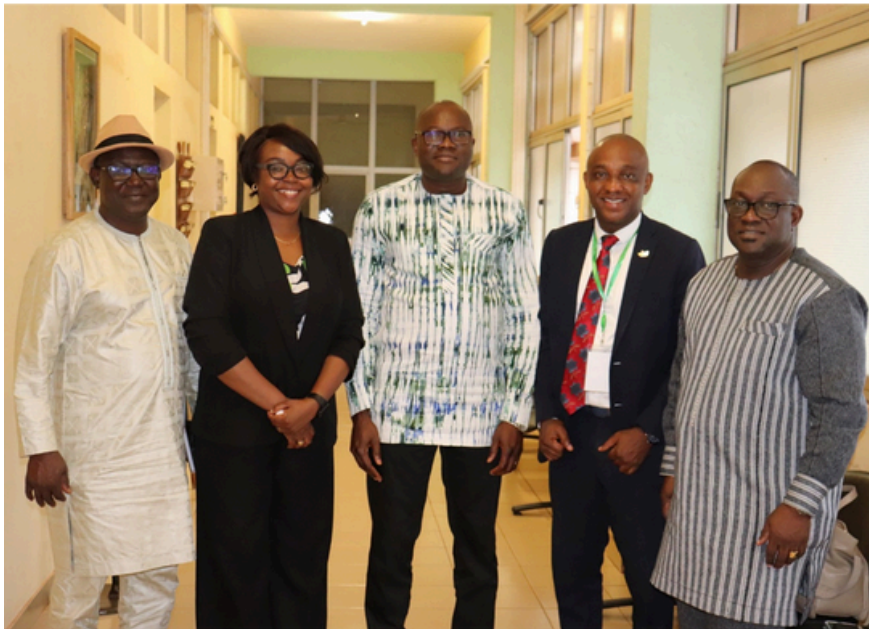
(iii) Promoting Public Health and Sustainability Through Health Taxes: Insights from WATAF's August Workshop



WATAF convened a workshop on health taxes in West Africa from August 7–9, 2024. Held in Ouagadougou, Burkina Faso, the event served as a platform for knowledge exchange and strategy development, drawing 44 participants from six countries, alongside facilitators from organisations such as the World Bank, African Tax Administration Forum (ATAF), and the Federal Inland Revenue Service (FIRS) Nigeria.



This three-day workshop explored the dual potential of health taxes—enhancing public health outcomes while driving Domestic Resource Mobilisation (DRM) sustainability. With insights from global experts like Evan Harold Blecher and LinstromKinoti, and with country cases from Ghana, Liberia, and Senegal, participants examined actionable approaches to reduce the consumption of harmful products and to generate revenue for governments.



On the sidelines of the workshop, the Executive Secretary, WATAF, Babatunde Oladapo, and the Communications and Liaison Manager, WATAF, Tochukwu Sandra Onyemata, paid a courtesy visit to the Honourable Minister of Economy and Finance of Burkina Faso, Aboubacar Nacanabo.

The visit was to express gratitude to the government of Burkina Faso for hosting WATAF activities for the third time and for their ongoing support of WATAF's initiatives. The call also provided an opportunity for the Executive Secretary and the Communications and Liaison Manager to discuss WATAF's efforts to assist member countries in enhancing their domestic revenue mobilisation.

Fostering Excellence in Tax Administration: Liberia Revenue Authority Benchmarks with Kenya Revenue Authority



The Liberia Revenue Authority (LRA), supported by the Swedish Tax Agency (STA) and facilitated by WATAF, achieved another milestone in its journey toward enhancing domestic revenue mobilisation. In August 20–22, 2024 and September 8–13, 2024, two LRA delegations participated in benchmarking visits to the Kenya Revenue Authority (KRA) in Nairobi, gaining valuable insights into taxpayer services and compliance risk management practices.

(iv) WATAF Led a Delegation of the FIRS Nigeria and Joint Tax Board to the National Population Commission

WATAF led a delegation of the FIRS Nigeria and Joint Tax Board (JTB) to the National Population Commission (NATPOPCOM) on September 5, 2024.

The visit was to discuss collaborative opportunities on the use of geospatial data to enhance tax administration in Nigeria as it concerns property taxation, identification of high-net-worth individuals and businesses.



(v) WATAF Hosts Milestone 17th Council, 20th General Assembly Meetings, and 6th High-Level Policy Dialogue in Guinea Bissau

Guinea Bissau, September 10-13, 2024. WATAF convened a series of meetings and dialogues, marking significant strides in strengthening tax administration across the region. The 17th Council Meeting, 20th General Assembly, and 6th High-Level Policy Dialogue (HLPD) brought together key stakeholders from member states, development partners, and international organisations.

The Council deliberated on vital issues, including the approval of the WATAF 2025–2029 Strategic Plan and the proposed budget for 2025. Among the highlights was the introduction of Mr. Jules Tapsoba, the newly appointed Executive Secretary, who pledged to build on the achievements of his predecessor, Mr. Babatunde Oladapo. [Read the press release.](#)



17th Council Meeting: A Day of Decisions



A key agenda item was the Meeting with Donors and Partners, during which the WATAF Secretariat presented its collaborative efforts with donors, civil society, and other stakeholders. These initiatives included capacity-building programmes and technical assistance to support member countries. Donor representatives expressed their commitment to continued partnership, pledging support for WATAF's goals. Outgoing Executive Secretary, Mr. Babatunde Oladapo, expressed gratitude for the partnerships. The Chairman of WATAF also extended appreciation to the donors, emphasising the importance of ongoing collaboration for the development of member tax administrations.

High-Level Policy Dialogue: Shaping the Future of Tax Systems



Under the theme “Improving Tax Systems to Promote Economic Growth and Social Development in Africa,” the HLPD provided a platform for engaging discussions and knowledge-sharing. Panels focused on critical topics such as ethics in tax administration, governance, and the launch of the WATAF Domestic Resource Mobilisation (DRM) framework. Notable outcomes included:

- advocacy for adopting knowledge management practices to mitigate staff turnover challenges
- recommendations for embedding ethics and integrity to foster public trust
- emphasis on taxpayer education and service delivery as pillars of compliance

The closing ceremony celebrated the contributions of outgoing leaders, with participants exchanging symbolic gifts and reaffirming their commitment to WATAF’s mission. [Read the Outcome Statement of the HLPD.](#)

General Assembly Meeting: Steering WATAF's Vision



The General Assembly adopted key documents, including the 2023 Annual Report and 2025 Work Plan. The meeting also ratified amendments to WATAF's governance documents, such as expanding membership criteria to include West African states outside ECOWAS and revising the WATAF logo to reflect the inclusion of Mauritania.

Country Correspondents Meeting: Enhancing Collaboration



This meeting reinforced the role of country correspondents as vital links between WATAF and member administrations. Discussions centred on improving responsiveness to Secretariat communications and adopting a correspondents' charter.

WATAF's presence in Guinea Bissau coincided with the centenary celebrations of Amílcar Cabral, a symbolic reminder of the unity and resilience that underpin the Forum's efforts. The meetings concluded with a renewed commitment to fostering collaboration, innovation, and integrity in tax administration across West Africa.

WATAF News and Participation at Partners' Events

i. WATAF's Voice Resonates in Global Tax Reform Efforts



From July 29 to August 16, 2024, the United Nations Headquarters in New York hosted the Second Session of the Ad Hoc Committee to deliberate on the Zero Draft Terms of Reference (ToR) for a United Nations Framework Convention on International Tax Cooperation. WATAF, representing 15 tax administrations across West Africa, played a pivotal role in these discussions by submitting its comments on the draft.

WATAF's submission underscores its commitment to advocating for its members in global forums. The organisation has long championed the importance of experience sharing, information exchange, and capacity development as tools to strengthen tax administrations across the region. These efforts are critical for mobilising sustainable domestic revenues, which are vital for economic development and social service delivery in member states.

WATAF's Impact on the Draft Framework

WATAF expressed satisfaction with the progress made in finalising the draft ToR. Notably, 100% of its recommendations regarding capacity building were incorporated into the document. The Forum emphasised the need for adequate financial resources and institutional mechanisms to support developing countries in achieving meaningful international tax cooperation.

“Ensuring that financial resources and institutional mechanisms are in place is a crucial step toward a fairer and more inclusive global tax framework,” WATAF stated in its commentary. As the global community advances toward adopting the UN Framework Convention on International Tax Cooperation, WATAF remains hopeful that the Ad Hoc Committee's final report will fully reflect its contributions.

A Step Toward Inclusive Tax Governance

WATAF's engagement in this process demonstrates the growing influence of African tax administrations in shaping global tax policies. By amplifying the voices of its member states, WATAF is driving collective action toward a more equitable and effective international tax system.

Please read [WATAF's comments on the zero draft for the United Nations framework convention on international tax cooperation](#) and [WATAF's commentary on the adoption of the draft ToR](#).

ii. WATAF Contributes to Regional Tax Policy Dialogue in Lagos

On August 26–29, 2024, WATAF participated in the regional workshop held in Lagos, Nigeria, on identifying and harmonising indicators for monitoring the ECOWAS tax transition. The event brought together key stakeholders to deliberate on strategies for standardising tax policy indicators and monitoring their implementation across ECOWAS member states.

Mr. Nyatefe Wolali Dotsevi represented WATAF. The workshop aligned with WATAF's mission to enhance collaboration and capacity development among West African tax administrations. By contributing to this vital dialogue, WATAF reinforced its commitment to fostering tax systems that adhere to international best practices while addressing the specific needs of member countries.





Tax Updates in West Africa

Visit [WATAF Blog](#) to read about current tax news in selected countries in West Africa.

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