

# STRENGTHENING TAX AUDIT CAPACITIES AND INFORMATION SHARING IN THE EXTRACTIVE SECTOR IN WEST AFRICA



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**Organizers:** West African Tax Administration Forum (WATAF)

Domestic Tax Office of Guinea, PGRNME Project



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## Background and Rationale

West Africa is endowed with abundant mineral resources, making the extractive sector a major contributor to national revenues. However, despite this wealth, many countries in the region struggle to mobilise adequate revenues due to limited tax audit capacities, complex corporate structures, and the lack of robust fiscal data exchange mechanisms.

Recognising these gaps, the West African Tax Administration Forum (WATAF) has partnered with regional and international stakeholders to build capacity in extractive taxation and promote fiscal transparency. Following past successes in training tax officials on risk-based audits and transfer pricing, this four-day regional workshop aims to both deepen audit capacity and kickstart the process for the development of a proof-of-concept mining tax information-sharing database.

The workshop will respond to persistent issues of tax compliance in the mining sector by exploring frameworks for cross-border information sharing, enhancing audit techniques, and strengthening institutional collaboration among West African tax authorities.





## Objectives

The training aims to:

1. Enhance the technical capacity of tax administrations in auditing extractive sector transactions.
2. Build consensus and technical understanding on the development of a regional mining tax information-sharing database.
3. Examine global best practices in cross-border fiscal transparency and apply them to the West African context.
4. Assessment of existing extractive industry information-sharing initiatives, approaches, guidelines, templates, regulations and systems with the aim of improving revenue across member countries.

## Key Topics

Here are key topics to be discussed at the workshops:

-  Mitigating Transfer Pricing Risks in mineral and commodity transactions.
-  Auditing Financial Transactions and intra-group financing in the extractive value chain.
-  OECD and ECOWAS/WAEMU Fiscal Transparency Initiatives and implications for regional data sharing.
-  Information Sharing Mechanisms: Legal and operational considerations for mining tax data exchange.

## Target Audience

Target audience may include:

- Senior officials from WATAF member countries' tax administrations

- Policy makers and legal officers involved in extractive taxation
- IT specialists or database managers in tax administrations
- Representatives from ECOWAS, WAEMU, IGF, and other regional bodies
- Development partners and technical experts in extractive industry governance

## Format and Methodology

The workshop will feature a mix of:

- Expert-led presentations on international tax auditing and transparency frameworks.
- Group discussions and breakout sessions on regional cooperation and legal harmonization.
- Case studies of mining audits and compliance practices.
- Pre- and post-workshop assessments to ascertain level of knowledge related to existing extractive industry information-sharing initiatives.

## Expected Outcomes

1. Strengthened technical capacity of tax officials to audit complex mining operations.
2. A shared understanding among WATAF member countries of the challenges and benefits of mining tax information sharing.
3. Policy and procedural recommendations to improve transparency and cooperation in extractive taxation.
4. A roadmap for testing the information-sharing database between at least two pilot countries.
5. Report on the assessment of information-sharing initiatives and mechanisms between countries, including related successes and challenges.

## Consultants

N°	Name and Surname	Position	Country of Origin
1	Mr. Bassinga Noel Jean Romuald Zomassou	Director of Specific Operations	Burkina Faso
2	Dr. Sandaly Keita	Director of Medium Taxpayers Department at the DGI – GUINEA	Guinea
3	Dr. Paulinus Iyika	Researcher, Expert in Transfer Pricing Audit of the Oil and Gas Sector at FIRS	Nigeria
4	Mr. Adrien Somda	Expert in the governance of mineral resources and formulation of the legal and fiscal framework as well as administrative procedures	Burkina Faso

## Conclusion

This workshop represents a pivotal step in strengthening regional collaboration in extractive taxation. By equipping tax officials with practical audit skills and laying the foundation for a data-sharing infrastructure, the event will promote greater transparency, revenue mobilization, and policy coherence across mineral-rich West African countries.

## Contact Information

For further inquiries, please contact:

<p><b>M. Francis Ezeji</b> Administration Manager E-mail : <a href="mailto:francis.ezeji@wataf-tax.org">francis.ezeji@wataf-tax.org</a> Phone : +234 703 773 7603</p>	<p><b>M. Dan-Asabe Ozayashi</b> Training and Capacity Development Manager E-mail : <a href="mailto:dan-asabe.ozayashi@wataf-tax.org">dan-asabe.ozayashi@wataf-tax.org</a> Phone : +234 803 731 8368</p>	<p><b>M. Nyatefe Dotsevi</b> Research Manager E-mail : <a href="mailto:dotsevi.nyatefe@wataf-tax.org">dotsevi.nyatefe@wataf-tax.org</a> Phone : +234 813 162 2202</p>	<p><b>Dr. Sandaly KEITA</b> Director of Medium Taxpayers Department at the DGI – GUINEA E-mail : <a href="mailto:sandalykeita@yahoo.fr">sandalykeita@yahoo.fr</a> Phone : +2246285 09750</p>	<p><b>Mr. Sory KOUYATE</b> E-mail : <a href="mailto:oussoubasory@gmail.com">oussoubasory@gmail.com</a> Phone : +224623493 350</p>
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## Appendix

Number of participants and Member States

Countries	Number of Participants
Benin	2
Burkina Faso	2
Cabo-Verde	2
Côte d'Ivoire	2
The Gambia	2
Ghana	2
Guinea	2
Guinea Bissau	2
Liberia	2
Mali	2
Mauritania	2
Niger	2

Nigeria	2
Senegal	2
Sierra Leone	2
Togo	2
<b>Total</b>	<b>32</b>