Systems

Checklist

ICT

TAX

Efficient Acquisition, Implementation, and Maintenance of Integrated Revenue Administration ICT Systems in Africa

ATAF Checklist

June 2021

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About ATAF

The African Tax Administration Forum is an organisation which was established by African revenue authorities in 2009 to improve the performance of tax administrations in Africa. The tax administrations of 40 countries in Africa are members of ATAF, i.e. 74% of tax administrations on the continent, making it the premier body on tax matters on the continent. Two countries, Mali and Somalia, were the latest to join the organisation in 2020. ATAF believes that better tax administration will enhance economic growth, increase accountability of the state to its citizens, and more effectively mobilise domestic resources. Now in its 11th year of existence, ATAF has positioned itself as Africa's home-grown solution to improving revenue collection, advancing the role of taxation in governance and state-building, and providing a voice for the continent on international tax issues.

Checklist of Good Practice in the Implementation and Maintenance of ICT Tax Systems in Africa

Overview

The ATAF Good Practice Checklist on the Acquisition, Implementation, and Maintenance of ICT tax systems in Africa is an extract of The ATAF ICT Guidebook. It is a practical guide on the effective acquisition, implementation, and maintenance of ICT tax systems in Africa. The checklist is one of the products of ATAF Tax Administration Systems Project funded by the African Development Bank (AfDB). The information used to develop the checklist was collected through desk research, and a comprehensive ICT survey of the ATAF membership using country questionnaires, focus group discussions, and ICT expert consultative meetings. More details on lessons learnt by the implementation of ICT tax systems can be found in the ATAF's Compilation of Good Practice, Success Stories, and Lessons Learnt.

How to Use this Checklist

This checklist can be used by African revenue authorities (RAs) or tax administrations (TAs) (hereafter used interchangeably) to guide on the efficient and effective acquisition, implementation, and maintenance of ICT tax systems. However, it is recommended that it is used along with The ATAF ICT Guidebook.

Summary of the ATAF ICT Capability Model

The ATAF ICT Capability Model defines seven capability blocks as the key ICT priority focus areas that RAs must take into consideration to drive ICT efficiencies in the acquisition, implementation, and maintenance of integrated revenue administration systems. Table 1 describes the capability blocks in more detail.

Figure 1: ATAF ICT Capability Model

Governance and Policy

Legal framework, organisational structures & governance collaborations

Cost and Contract Management

ICT budgeting, contracting and procurement

Sustainability

BCM, support & disaster recovery

Technology

Automation tools, techniques, methodology & skills

Leveraging ICT to Maximise Revenue Mobilisation

Project Management

PMO, methodology & culture

Business Process Management

Documentation mapping & re-engineering

Stakeholder and Change Management

Stakeholder relations, team building and effective change

Source: Adapted from Mader's Framework (2012), modified by the ATAF ICT experts consultative meetings