



Copyright notice

Copyright subsisting in this publication and in every part thereof.

This publication or any part thereof may not be reproduced, transmitted, transcribed or otherwise stored or translated into any language or computer language, in any form or by any means, without the prior written permission of the African Tax Administration Forum (ATAF), an international organisation with full legal standing and established, in terms of the Vienna Convention on the Law of Treaties, on 8 October 2012.

Any unauthorised reproduction or adaptation of this publication will constitute a copyright infringement and render the doer liable under both civil and criminal law.

Restrictions on use

The information contained in this publication is privileged and belongs to the ATAF, any member country of the ATAF, and its subsidiaries. This information is furnished in confidence with the understanding that it will not, without prior written permission from the ATAF, be used for purposes other than for what is intended.

Series: ATAF's African Tax Outlook

ISBN 978-0-9584218-2-9 (Print) ISBN: 978-0-9584218-3-6 (PDF)



2018 ATO edition

ATAF Secretariat

Research directorate

Postnet Suite 430

Private Bag 15, Menlo Park

Pretoria 0102

South Africa

Telephone: +27 12 451 8800

E-Mail: info@ataftax.org

www.ataftax.org



Acknowledgements

The ATAF is indebted to the tax administrations of 26 countries that took part in the 2018 edition of the African Tax Outlook (ATO). The ATAF is most grateful to the commissioners general and directors general of these tax administrations for using their valuable resources and releasing their heads of research and data collectors to participate in consultative workshops to ensure the success of this flagship African publication.

Special mention goes to the Zimbabwe Revenue Authority for generously committing a senior researcher to the ATAF for an extended period as the lead economist in the drafting of this publication. Sincerest gratitude also goes to the Zambia Revenue Authority and the Swaziland Revenue Authority for each seconding senior staff members to the ATAF for one month to contribute the drafting of this publication.

The ATAF also wishes to commend its research team and extend its heartfelt appreciation to the people who helped, both directly and indirectly, in the finalisation of the 2018 ATO. The ATAF is proud to have provided support and a facilitative environment for the completion of this project. Special thanks goes to the following people for their hard work, diligence and support:

- Dr Ezera Madzivanyika, senior research officer at the Zimbabwe Revenue Authority, who managed the data collection process, participated in the creation of the ATO data portal, and led the drafting team in analysing data and developing the ATO storyline. He led in the drafting of the publication and the facilitation of the ATAF workshops for both heads of research and data collectors.
- Mr Edward Groening, head of research at the Swaziland Revenue Authority, and Mr Mukuka Mulenga, senior economist at the Zambian Revenue Authority. They contributed by cleaning and analysing data, developing the ATO storyline, and drafting the publication.

- Dr Nara Monkam, ATAF research director, who played a crucial role in guiding and motivating the team.
- Mr Frankie Mbuyamba, ATAF research specialist: tax statistics, who coordinated and managed the process, showed tireless commitment, and contributed to the drafting of two important chapters of the publication.
- All ATO reviewers from ATO member countries:
 Dr Thabelo Malovhele (South Africa), Ms Mercy Njolomole (Malawi), Mr Yamraj Rampersand (Mauritius) and Mr Ouro-Adoï Abdelganiou (Togo), who each played an important role in providing technical writing and observations in the finalisation of the publication.
- ATAF secretariat staff and executive management for their unceasing commitment to the publication of the ATO.
- ATAF development partners for their financial support, namely: Deutsche Gesellschaft für Internationale Zusammenarbeit, the German International Development Cooperation, for its technical support; the Ministry of Foreign Affairs of Denmark; the Ministry of Foreign Affairs of Finland; Irish Aid Department of Foreign Affairs and Trade; the Ministry of Foreign Affairs of the Netherlands; the Swiss State Secretariat of Economic Affairs Switzerland; the Open Society Initiative for West Africa; the African Development Bank Group; and the William and Flora Hewlett Foundation.

