



AFRICAN TAX
ADMINISTRATION FORUM

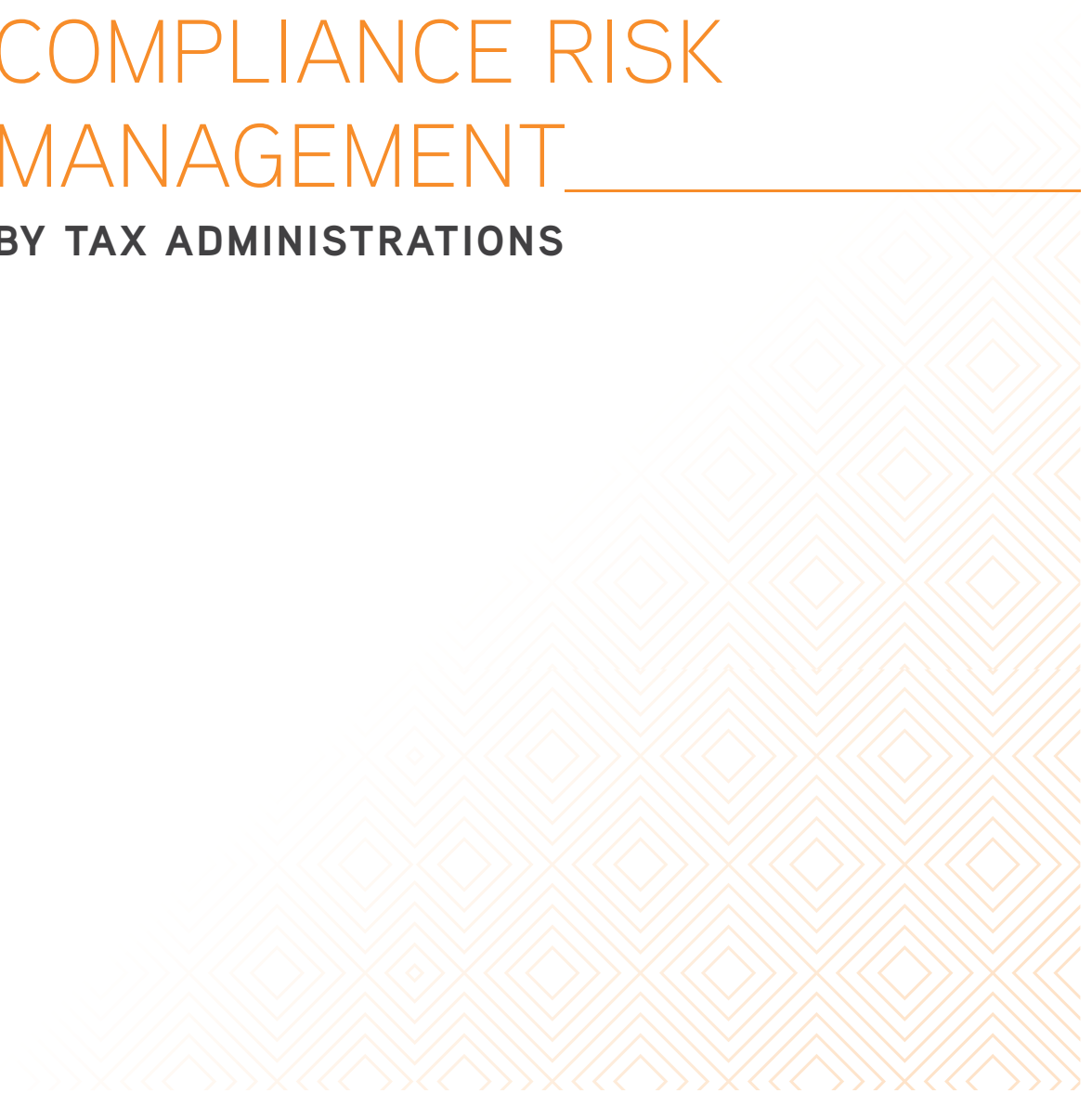
FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE

**INTEGRATED APPROACH TO
COMPLIANCE RISK
MANAGEMENT
BY TAX ADMINISTRATIONS**



INTEGRATED APPROACH TO
COMPLIANCE RISK
MANAGEMENT

BY TAX ADMINISTRATIONS





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.

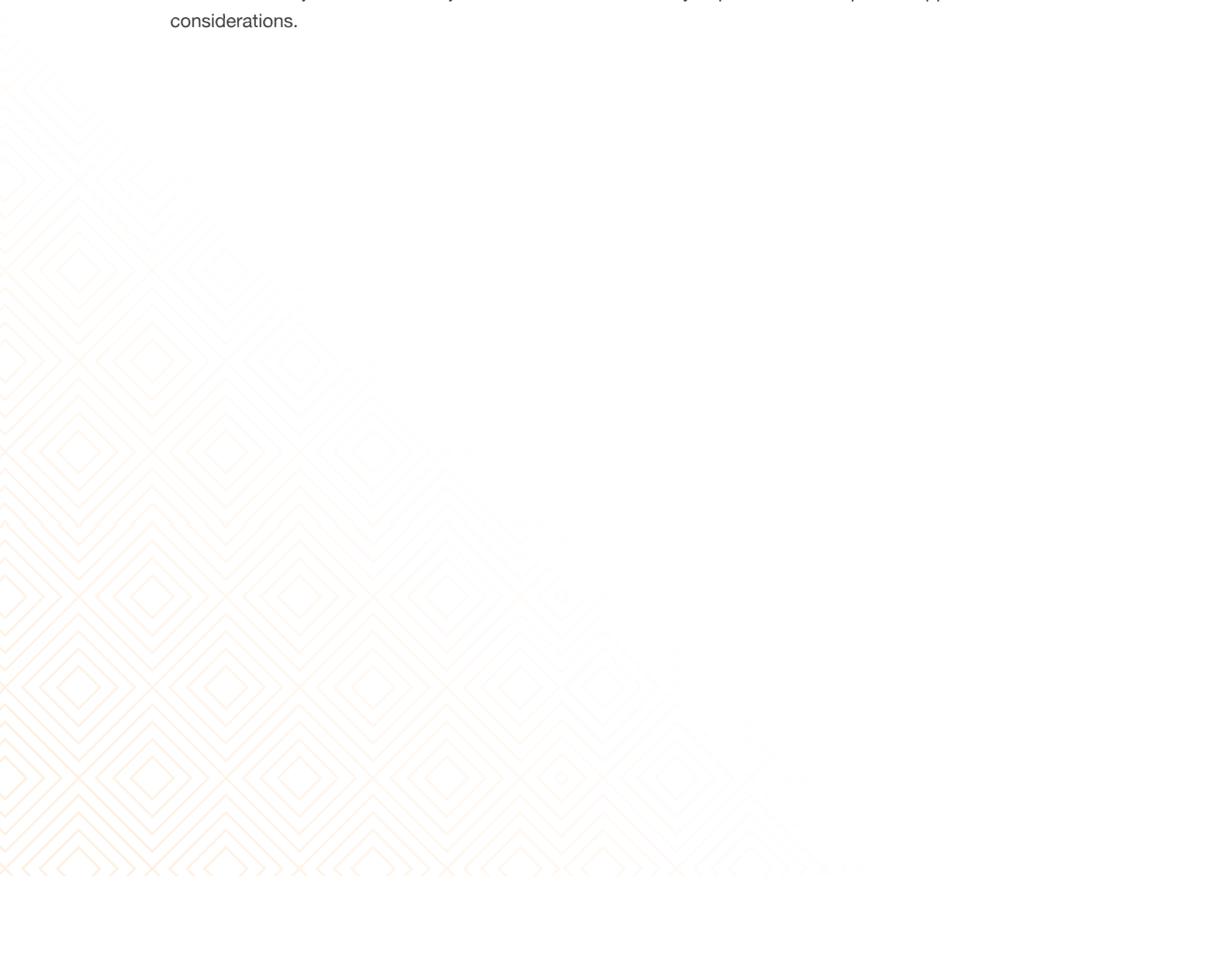
Any unauthorised reproduction or adaptation of this publication will constitute a copyright infringement and render the doer liable under both civil and criminal law.

RESTRICTIONS ON USE

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

CAVEAT

The recommendations brought forward, and the considerations suggested in this technical note are general in nature. Each jurisdiction is subject to its own laws that may impact on the scope and application of the considerations.





ACKNOWLEDGEMENTS

The “Integrated Approach to Compliance Risk Management by Tax Administrations” was produced by the Domestic Revenue Mobilization Department of ATAF.

The publication was authored by Simon Muyunga (Uganda Revenue Authority) and reviewed by Emeka Nwankwo (Domestic Taxes, ATAF) under the supervision and the overall direction of Mary Baine (Deputy Executive Secretary, ATAF).

The VAT Technical Committee of ATAF, namely Steve Kyande (Kenya Revenue Authority), Itumeleng Kgosietsile (Botswana Unified Revenue Services), Raja Boodoo (Mauritius Revenue Authority), Nathan Nathey (Ghana Revenue Authority), Bentry Khonje (Malawi Revenue Authority), Mathew Osanekwu (Federal Inland Revenue Service of Nigeria), Duane Shipp (South African Revenue Service), Valentine Inamahoro (Office Burundais des Recettes), Stephanus Van Zyl (University of Pretoria), George Obell (Kenya Revenue Authority), Rani Miller (South African Revenue Service) and Thokozani Mthombeni (South African Revenue Service) provided immense guidance and valuable contribution in the technical review of the paper.

The ATAF Secretariat extends its gratitude to all member states, development partners and donors for their continued support and resources provided that underpin our publications. The support of members, development partners and donors play a key role in the success of ATAF’s development as a significant platform for Africa on tax matters.

