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ATAF and AUC strengthen the African voice in global tax discussions

The African Union Commission and the African Tax Administration Forum (ATAF) have extended their cooperation by officially signing a Memorandum of Understanding.

The signing ceremony with H.E. Ambassador Albert Muchanga, Commissioner for Economic Development, Trade, Industry, Mining at the African Union Commission, and Mr Logan Wort, the Executive Secretary of ATAF, took place during the 2nd Meeting of the Specialised Technical Committee (STC) on Finance, Monetary Affairs, Economic Planning & Integration Subcommittee on Tax at the AU Headquarters on 31 May 2023.

The signing of the MoU marks a significant step in strengthening the cooperation on tax policy and improving tax administration, all aimed at mobilising domestic resources in Africa and achieving Agenda 2063. In addition, the two organisations will also work on rolling out the work plans of strategies to combat illicit financial flows (IFF's) and bring the African voice on tax matters to global discussions. The MoU has also paved the way for the ATAF Desk at the African Union Commission, housed in the



FROM L-R: Mr. Logan Wort, ATAF Executive Secretary and H.E. Ambassador Albert Muchanga, Commissioner for Economic Development, Trade, Industry, Mining at the African Union Commission

Commission for Economic Development, Trade, Industry and Mining.

"I am delighted that we will be in a position to continue the work of combatting IFF's, increasing revenue collection for achieving Agenda 2063 and building effective revenue systems across the continent," said Mr Logan Wort, the Executive Secretary of ATAF.

Equally, His Excellency Ambassador Albert Muchanga noted that the objectives of revenue mobilisation on

the continent would be realised with a coordinated effort.

In light of this development, Mr Eze Emanuel has been appointed as the AU Desk Coordinator, representing ATAF. Mr. Emanuel is poised to play a pivotal role in facilitating seamless communication and cooperation between ATAF and the African Union Commission, ensuring the effective realization of shared goals in fostering economic development and trade through enhanced tax systems.

AfDB and ATAF enhance partnership to boost Africa's DRM

In a bid to harness sustainable domestic resources for African development, the African Development Bank (AfDB) has strengthened its long-standing collaboration with the African Tax Administration Forum (ATAF). This partnership, spanning over a decade, focuses on enhancing Africa's revenue mobilisation to finance its development and uplift its citizenry.

Domestic Resource Mobilisation (DRM) doesn't necessarily indicate the intro-

duction of new taxes or increased rates. Instead, it emphasises efficient tax policies, effective administrative systems, and simplified filing processes.

The partnership between AfDB and ATAF has birthed several significant agreements, including the Regional Institutional Support Project on Public Financial Governance (RISPFG) Phase I & II and the Domestic Resource Mobilisation (DRM) study for Central African nations.

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WORD FROM THE ATAF EXECUTIVE SECRETARY, LOGAN WORT

Reflecting on Progress and Setting Sights on our Future

As we come to the close of 2023, we take a moment to reflect on the pivotal role the African Tax Administration Forum (ATAF) has played in charting a transformative course for Africa's tax landscape. The year was marked by pioneering initiatives, with ATAF resolutely grounding its efforts on two linchpins: technical assistance and robust research.

Our impact, as encapsulated in this newsletter, gives a glimpse into the exhaustive work we've embarked upon. From the momentous training of 710 participants at the African Tax Academy, with an admirable emphasis on gender equality, to our grand congress in Tanzania, we've continuously aimed to be at the forefront of relevant discourse. Our partnerships have led to growth and opportunity for our members.

ATAF is not just about now, it's about the future. Our 2023-2027 Strategic Plan, which began its first phase this year, stands as our compass. It is a vision that recognises the need for an integrated approach – from enhancing tax administrations and fostering regional collaborations to leveraging data analytics and elevating Africa's voice on the global stage.

As we transition into 2024, we are guided by a profound understanding of our strengths, weaknesses, opportunities, and threats. We acknowledge our challenges, from financial sustainability to keeping pace with global tax reforms. Yet, these challenges only strengthen our resolve.

Our mission for the coming year is clear: drive operational excellence, amplify revenue generation for member countries, and bolster governance structures, all while ensuring financial viability. ATAF's commitment to innovation shines through, whether in our project-driven work ethic, adoption of state-of-the-art technologies, or our burgeoning research and data laboratory.

The promise of 2024 is not just about upholding our reputation or achieving set targets. It's about catalysing transformative success stories across Africa, nurturing expertise, and leading by example in the world of taxation. We embark on this journey with dedication, strategic insights, and a clear vision to make an indelible mark on Africa's tax landscape.

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In response to this initiative, ATAF Executive Secretary, Mr. Logan Wort, expressed his gratitude, saying, "This \$4.2 million from the African Development Bank will bolster tax policy and administration reform, strengthening our combat against tax leakages that drive illicit financial flows." Mr. Wort emphasised the pivotal role of the African Union in Tax policy and acknowledged the surge in the digital economy, stressing that the grant will facilitate the creation of e-commerce policies.

Furthermore, AfDB and ATAF have launched a DRM study targeting Central African nations, aiming to create a reliable informa-

tion source on taxation for the region.

In collaboration with ATAF, the Bank is engaging in preliminary discussions to offer country-specific technical assistance, focusing on fiscal policy, budget management, and more. If successful, this partnership will set the stage for a comprehensive technical assistance strategy to propel Africa's development agenda forward.

ATAF currently has a cohort of 12 development partners supporting the implementation of the workplan. The development partners are classified into two streams of support, Specific funders and Pool funders.

No	POOL FUNDERS	SPECIFIC FUNDERS
1.	Republic of Finland (Ministry of Foreign Affairs)	African Development Bank
2.	The Kingdom of The Netherlands Ministry for Foreign Trade and Development Cooperation	Ford Foundation
3.	Republic of Ireland Department of Foreign Affairs (Irish Aid)	Hewlett Foundation
4.	The United Kingdom (Foreign, Commonwealth and Development Office, (FCDO))	Bill And Melinda Gates Foundation
5.	The Kingdom of Norway Norwegian Agency for Development Cooperation (NORAD)	Open Society Foundation
6.	Switzerland The Swiss Confederation, represented by the State Secretariat for Economic Affairs (SECO)	Deutsche Gesellschaft Für Internationale Zusammenarbeit (GIZ)



From mentee to mentor: The impact of the ATAF women in tax network



Dr Altayesh Taddese Terefe

The ATAF Women in Tax Network (AWITN) mentorship programme is a transformative experience that can help support women in this male-dominated sector. So says International Tax Compact (ITC) Advisor Dr Altayesh Taddese Terefe, a beneficiary of the first cohort in 2022 and a tax researcher with a focus on sub-Saharan African countries, who is now mentoring a member from the second mentorship cohort in 2023.

The African Tax Administrative Forum (ATAF) programme which aims at growing the number of women in the sector has seen significant success in its inaugural year that led to a doubling in the number of participants. Initially started with 10 mentors paired with 10 mentees, the programme has swiftly grown to 45 mentors guiding 45 mentees.

Speaking at the 2023 launch event in August, Che-

nai Mukumba, Vice Chair of the ATAF Women in Tax Network said that mentorship is an important tool for helping women overcome the challenges they face in the workplace.

"Mentorship can provide women with guidance and advice, skills development, networking opportunities, and a safe space to learn and grow," she said.

Varsha Singh, Head of Strategic Planning & International Cooperation, ATAF, said that the AWITN mentorship programme is designed to be a "safe and empowering space" for women to share their experiences and learn from each other.

"We want this programme to be a catalyst for change," she said. "We want to help women break down the barriers that are holding them back and achieve their full potential."

Trained as a lawyer at Addis Ababa University in Ethiopia, Dr Terefe has always been fascinated by tax-related matters. "Even as a lawyer, I was drawn to tax-related matters," Dr Terefe said. "Observing the application of tax legislations in Ethiopia and the loopholes companies use to minimise their liability further deepened my interest to understand tax systems in Africa leading me to my PhD research and subsequently into the tax and development sector."

She recalled: "Due to my interest in taxation, I've been following the different international and regional actors of the sector – ATAF being a key stakeholder in Africa. I have been closely following the activities of ATAF and, in particular, AWITN. Reading about the board members of the AWITN and their journeys convinced me that mentorship would be beneficial for the transition I was passing through – moving from school to the tax and development sector."

Her quest to navigate through this new sector led her to the AWITN mentorship programme where she was paired with Ms Singh. "I was initially overwhelmed due to her seniority in the field. However, she was approachable and friendly. We established a solid relationship from the outset."

The mentorship experience wasn't just about forging relationships but also about structured learning and goal setting. "Setting specific goals from the start was crucial. It provided direction and structure to the journey," Dr Terefe emphasised. With Singh's mentorship, she was introduced to "events, webinars, activities, etc that showcased the real-world application of policies," bridging the gap between her academic expertise and the practical nuances of the tax sector.

Recalling the most transformative advice she received, Terefe mentioned the emphasis on networking. "The importance of creating meaningful contacts and understanding the power of networking was the stand-out advice," she said. "In addition, she emphasised flexibility, teaching me to plan ahead while leaving room to accommodate the unforeseen engagements and tasks."

As Dr Terefe steps into the role of a mentor this year, she believes that mutual learning and understanding mentees' needs are vital. Reflecting on the mentorship program, she added, "I highly recommend the mentorship program to young African women entering and working in the tax sector. It provides an invaluable learning platform from experienced women in a male-dominated industry."

AWITN Board Member Veronique Herminie believes mentors pay a critical role: "It takes a very special person to dedicate time and effort in encouraging and facilitating another person's professional development and personal growth without expecting any rewards over the next six months."

"Mentorship can provide women with guidance and advice, skills development, networking opportunities, and a safe space to learn and grow,"

– ALTAYESH TADDESE TEREFE





ATRN congress highlights the need for Africa's own tax reform agenda

The 8th African Tax Research Network (ATRN) Congress, centred on "Contemporary Taxation Issues in Africa", opened in Tanzania, emphasising the necessity of robust tax policies and reforms for Africa's development.

Over 30 countries participated in the congress, held in Dar es Salaam, to foster dialogue among academia, tax practitioners, and civil society.

The Honourable Prof Adolf F. Mkenda, Minister of Education, Science, and Technology of the Republic of Tanzania representing Honourable Dr Isidori Mpango, Vice President of the United Republic of Tanzania, noted that: "The Eighth ATAF Annual African Tax Research Network (ATRN) Congress, under the theme: 'Contemporary taxation issues in Africa', is timely and directly speaks to effective mobilisation of much needed revenue for development through robust tax policies and tax administration reforms."

Logan Wort, Executive Secretary of the African Tax Administration Forum (ATAF), outlined the direction for the ATRN. "Let me say that this ATRN is on a new path. It's on a path to build good thought leadership, intellectual leadership on the tax discourse of the continent. The time when others outside of the continent set the tax agenda for Africa has passed. We must set our own agenda, and this conference will go a long way to dealing with that," said Wort. He also commended the tax policy initiatives led by the African Union and the insights provided by guest speakers, including Burkina Faso's Minister of Finance, Dr Aboubakar Nacanabo.

A highlight of the congress was the launch of ATAF's 3rd volume of the African Multidisciplinary Tax Journal. Wort lauded the meticulous paper selection process and recognised the efforts of the ATRN Advisory Board, led by Prof Annette Oguttu from the University of Pretoria. "Research in tax matters is pivotal for Africa's growth as taxation is key to addressing our socio-economic challenges," said Professor Oguttu.

Alphayo J. Kidata, Commissioner General of the Tanzania Revenue Authority, underscored the congress's value in addressing the continent's tax challenges. "Taxation is fundamental for the economic progress and service delivery in African nations," he remarked.

Honourable Hamad Hassan Chande, Tanzania's Deputy Minister of Finance and Planning, accentuated the significance of efficient tax policies for sustainable growth, noting, "Effective taxation policies are imperative for promoting transparency, fairness, and equitable revenue distribution."

In wrapping up, attendees concurred that Africa should establish its tax agenda, rather than adopting frameworks set by global organisations. ATAF, through ATRN, was identified as a pivotal platform to drive this African-centred discourse. The calibre of ATRN members and participants underscored the continent's readiness to lead in the global tax domain. With the resources launched at the congress, it's evident that Africa possesses the expertise to reshape the global tax landscape, emphasising the continent's strength and potential in influencing global taxation strategies.

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**- LOGAN WORT,
ATAF EXECUTIVE
SECRETARY**