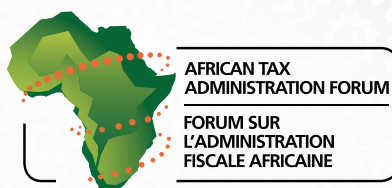




2023 African Tax Outlook  
**Highlight Report**



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**2023 African Tax Outlook**  
Tobacco Taxation in Africa  
**Highlight Report**

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## Who are the ATO member countries in the 2023 Edition?

**Table 1.1. The 36 ATO countries which provided data for ATO 2022 and type of revenue administration agency**

|  |   |  |  |
|--|---|--|--|
| <b>Angola (AGT)</b><br>SARA<br>Integrated                  | <b>Eswatini (SRA)</b><br>SARA<br>Integrated             | <b>Malawi (MRA)</b><br>SARA<br>Integrated            | <b>Seychelles (SRC)</b><br>SARA<br>Integrated      |
| <b>Benin (DGI)</b><br>Tax admin dept.<br>Separated         | <b>Gabon (DGI)</b><br>Tax admin dept.<br>Separated      | <b>Mauritius (MRA)</b><br>SARA<br>Integrated         | <b>Sierra Leone (NRA)</b><br>SARA<br>Integrated    |
| <b>Burkina Faso (DGI)</b><br>Tax admin dept.<br>Separated  | <b>The Gambia GRA</b><br>SARA<br>Integrated             | <b>Morocco (DGI)</b><br>Tax admin dept.<br>Separated | <b>South Africa (SARS)</b><br>SARA<br>Integrated   |
| <b>Botswana (BURS)</b><br>SARA<br>Integrated               | <b>Ghana (GRA)</b><br>SARA<br>Integrated                | <b>Mozambique (ATM)</b><br>SARA<br>Integrated        | <b>South Sudan</b><br>Tax admin dept.<br>Separated |
| <b>Burundi (OBR)</b><br>SARA<br>Integrated                 | <b>Guinea-Bissau</b><br>Tax admin dept.<br>Separated    | <b>Namibia (NAMRA)</b><br>SARA<br>Integrated         | <b>Tanzania (TRA)</b><br>SARA<br>Integrated        |
| <b>Cabo Verde (AFT)</b><br>Tax admin dept.<br>Separated    | <b>Kenya (KRA)</b><br>SARA<br>Integrated                | <b>Nigeria (FIRS)</b><br>SARA<br>Integrated          | <b>Togo (OTR)</b><br>SARA<br>Integrated            |
| <b>Cameroon (DGI)</b><br>Tax admin dept.<br>Separated      | <b>Lesotho (LRA)</b><br>SARA<br>Integrated              | <b>Niger (DGI)</b><br>Tax admin dept.<br>Separated   | <b>Uganda (URA)</b><br>SARA<br>Integrated          |
| <b>Cote d'Ivoire (DGI)</b><br>Tax admin dept.<br>Separated | <b>Liberia (LRA)</b><br>SARA<br>Integrated              | <b>Rwanda (RWA)</b><br>SARA<br>Integrated            | <b>Zambia (ZRA)</b><br>SARA<br>Integrated          |
| <b>DR Congo (DGI)</b><br>Tax admin dept.<br>Separated      | <b>Madagascar (DGI)</b><br>Tax admin dept.<br>Separated | <b>Senegal (DGI)</b><br>Tax admin dept.<br>Separated | <b>Zimbabwe (ZIMRA)</b><br>SARA<br>Integrated      |

*Note: Each cell of the table shows: country name; acronym of revenue administration agency; type of revenue administration agency – semi-autonomous revenue authority (SARA) or tax administration department of finance ministry (tax admin. dept.); separate or integrated tax and customs administration.*