

Dynamics of changes in



# AFRICAN TAX OUTLOOK 2019

2019 edition

An ATAF Publication



AFRICAN TAX  
ADMINISTRATION FORUM  
FORUM SUR  
L'ADMINISTRATION  
FISCALE AFRICAINE



## 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.

Series: ATAF's *African Tax Outlook*

ISBN: 878-0-9584218-6-7 (print)

ISBN: 978-0-9584218-4-3 (pdf)

---



## 2019 edition

ATAF Secretariat  
Research directorate  
Postnet Suite 430  
Private Bag 15, Menlo Park  
Pretoria 0102  
South Africa

Telephone: +27 12 451 8800

E-Mail: [nmonkam@ataftax.org](mailto:nmonkam@ataftax.org); [fmbuyamba@ataftax.org](mailto:fmbuyamba@ataftax.org)

[www.ataftax.org](http://www.ataftax.org)



# Acknowledgements

The African Tax Administration Forum (ATAF) is grateful to the tax authorities of the 34 countries that contributed to the 2019 edition of the *African Tax Outlook* (ATO). We would particularly like to thank them for providing us with valuable resources, releasing their heads of research and data collectors to take part in workshops, and assigning officers to draft chapters.

For their hard work and diligence, special thanks go to:

- Mr Frankie Mbuyamba (ATAF), ATO and tax statistics specialist. He led and coordinated the entire process from data collection, cleaning and analysis to developing the ATO storyline and drafting the publication. He also lead-managed the ATO Data Portal. He worked with close support and advice from Dr Nara Monkam, ATAF Research Director.
- Mr Mvuselelo Bryan Mdluli (Eswatini Revenue Authority), senior analyst, revenue forecasting and research. He provided considerable quantitative input, drafting the chapters on overall revenue performance, tax buoyancy, and efficient tax administration.
- Mr Maxime Konan Amani Brou (the Côte d'Ivoire Direction Générale des Impôts [General Tax Directorate]) statistics engineer. He provided quantitative analysis of revenue per tax head and drafted important sections on management aspects of tax administration.
- Ms Mubanga Matongo Shikombelo (Zambia Revenue Authority), economist, research and strategy planning. She provided research input on good practice in tax administration and provided valuable assistance in proofreading.

We would also like to acknowledge the work of the reviewers who reviewed drafts of the report to ensure they addressed ATO focal points. The reviewers were Lamine Diallo (Senegal), Thabelo Malovhele and Winile Ngobeni (South Africa); Gerard Mum'palala and William Malengo (DRC); Edward Groening (Eswatini); Alex Kombat (Ghana); Mercy Samantha Njolomole (Malawi); OURO-ADOÏ Abdelganiou (Togo); Yamraj Rampersand (Mauritius) and Asheikh Maidugu (Nigeria).

The 2019 edition benefited from the internal and external quality assurance review from Lee Corrick (ATAF Tax Expert), Ezero Madzivanyka (ZIMRA and former ATO drafter) and Momodou Foon (ATAF-WATAF ATO consultant) who provided useful suggestions.

Special thanks go to Ken Kincaid who painstakingly edited and restructured both the English- and French-language chapters of the report to produce the final draft.

Of course, none of the above would have been possible without the unflagging commitment of the ATAF secretariat staff who worked tirelessly to ensure that workshops, translation and design went smoothly.

We also remain, as ever, grateful, for the support of our development partners – German International Development Cooperation [GIZ]; the Ministry of Foreign Affairs of Denmark (DANIDA); the Ministry of Foreign Affairs of Finland; Irish Aid, Department of Foreign Affairs and Trade; the Ministry of Foreign Affairs (Minbuza) of the Netherlands; the State Secretariat of Economic Affairs (SECO) Switzerland; the Society Initiative for West Africa (OSIWA); the African Development Bank Group (AfDB); and the William and Flora Hewlett Foundation.