

Dynamics of changes in



AFRICAN TAX OUTLOOK 2019

2019 edition

COMPENDIUM OF GOOD PRACTICES
and success stories from African tax administrations

An ATAF Publication



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Discussion Paper

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Preface by Mr. Logan Wort

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The study on “Good Practices paper”, is a collaborative effort between the African Tax Administration Forum (ATAF) and all the tax and customs administrations which are taking part in the African Tax Outlook (ATO) 2019 edition. This study is focused on the good practices and lessons learned from the participating countries and represents one of four publications attached to the 2019 African Tax Outlook. This is an ATAF study of reforms implemented by tax and customs administrations in Africa which brought forth lessons or successful results. These results and lessons are shared in this maiden publication on good practices which was prompted by the interest of members to learn from one another while undergoing similar challenges.

A novel approach of the study is that it has prepared many cases of good practices that are used in the 2019 ATO publication as well as good practices highlighted in previous editions of the ATO publications to date. The publication further incorporates several other good practices that have been observed across the continent to showcase the ways that African countries are using homegrown solutions to address the challenges of tax administration.

I wish to congratulate Mrs Mubanga Matongo Shikombelo of The Zambia Revenue Authority (ZRA), for her contributions to this cooperative venture which is a start of an ATAF publication. I acknowledge her role as an ATO seconded staff, she completes a well done job; the reviewers of the draft, Dr. Nara Mankom, Director of Research, ATAF, who also directed this project; and, Mr. Frankie Mayumba for granting access to the ATAF database. I extend my gratitude to all others that made possible for ATAF to realize this publication.



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