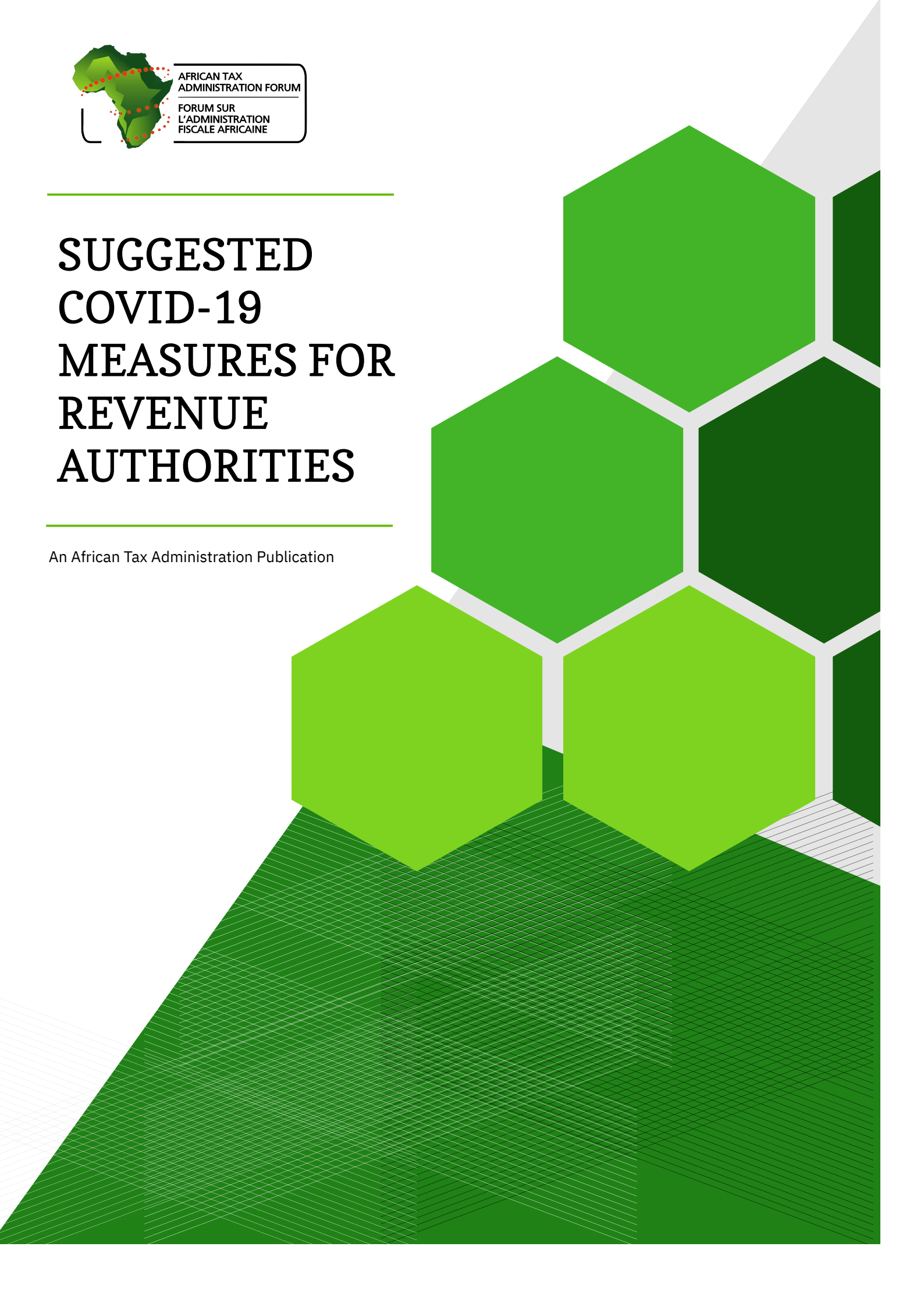


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# SUGGESTED COVID-19 MEASURES FOR REVENUE AUTHORITIES

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An African Tax Administration Publication



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# Acknowledgements

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The “Suggested Covid 19 Measures for Revenue Authorities” was produced by the ATAF Tax Programmes Department.

The publication was authored by Emeka Nwankwo and Nick Brain from the Domestic Taxes Unit of ATAF, under the supervision and the overall direction of Thulani Shongwe and Mary Baine.

The VAT Technical Committee of ATAF namely, Steve Kyande (Kenya Revenue Authority), Itumeleng Kgotsile (Botswana Unified Revenue Services), Nathan Nathey (Ghana Revenue Authority), Raja Bojoo (Mauritius 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) and Stephanus Van Zyl (University of Pretoria) provided immense guidance and valuable contribution in developing this document.

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.

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# Foreword



Extraordinary times call for extraordinary measures and revenue authorities throughout the world are facing a truly unprecedented situation as a result of the COVID 19 pandemic. Economies throughout the globe have had to be shutdown in the quest to slow down and limit the spread of the virus. This has caused economic distress throughout societies as workers can no longer go to work, many businesses cannot trade and borders are closed to all but essential goods.

Revenue authorities are a crucial institution of the state and have had to quickly consider measures, both operational and as part of the wider governmental response to mitigate the economic impact. African countries are fortunate as the pandemic has not affected the continent to the extent that it has devastated other parts of the world. This gives us a window of opportunity to learn from the lessons of countries who are further along the curve in their battle against COVID 19. We can do so regarding the health, social and economic measures they have put in place.

The African Tax Administration Forum has compiled a guideline to the response measures African countries can consider implementing as the pandemic spreads across our continent. Already many governments throughout the continent have declared travel bans, instituted lockdowns and introduced stringent social distancing and hygiene measures. This document focuses specifically on the actions tax administrations should take to protect their staff and taxpayers and to ensure business continuity. It also proposes concrete measures that can be introduced to alleviate economic distress that will affect taxpayers big and small. These include extending payment deadlines, expediting refunds, tax subsidies and even reducing the tax rate where relevant.

Some countries on the continents, such as Kenya, Nigeria, Mauritius and South Africa, have already taken some of these actions and we expect more countries will follow as the pandemic worsens in their states.

I trust you will find this document of use as we stand together in the face of a challenge that faces ourselves, our countries, our continent and the world.

Logan Wort  
Executive Secretary