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 is privileged and belongs to the ATAF, any member country of the ATAF, and its subsidiaries. This information is furnished in confidence with the understanding that it will not, without prior written permission from the ATAF, be used for purposes other than for what is intended.

Series: ATAF Research Papers
About ATAF

The African Tax Administration Forum is an organisation which was established by African revenue authorities in 2009, in order to improve the performance of tax administrations in Africa. The tax administrations of 39 countries in Africa are members of ATAF, i.e. 72% of tax administrations on the continent, making it the premier body on tax matters on the continent. Two additional countries, Mali and Somalia, are in the process of joining the organisation. ATAF believes that better tax administration will enhance economic growth, increase accountability of the state to its citizens, and more effectively mobilise domestic resources. Now in its 11th year of existence, ATAF has positioned itself as Africa’s homegrown solution to improving revenue collection, advancing the role of taxation in governance and state-building and providing a voice for the continent on international tax issues.
Tax Administration and Policy Developments in Response to the Coronavirus (COVID-19) Pandemic in Africa

An ATAF Research Tax Paper
July 2020

For more information:

ATAF Secretariat
Research Directorate
Hatfield Gardens, Block G, 2nd Floor
Hatfield, Pretoria, South Africa, 0181
Tel: +27 12 451 8800
E-Mail: research@ataftax.org
www.ataftax.org