

# DIGITAL ECONOMY & CROSS BORDER TRANSACTIONS

VALUED-ADDED TAX (VAT) POLICY AND  
ADMINISTRATIVE CONSIDERATIONS  
FOR AFRICAN COUNTRIES



An ATAF Publication



AFRICAN TAX  
ADMINISTRATION FORUM

FORUM SUR  
L'ADMINISTRATION  
FISCALE AFRICAINE

**Digital Economy and Cross Border transactions :**

**Valued-Added Tax (VAT) Policy and Administration considerations for African Countries**



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