



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Administration Theme Day

Third Event

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Overview of Taxes in West African Countries

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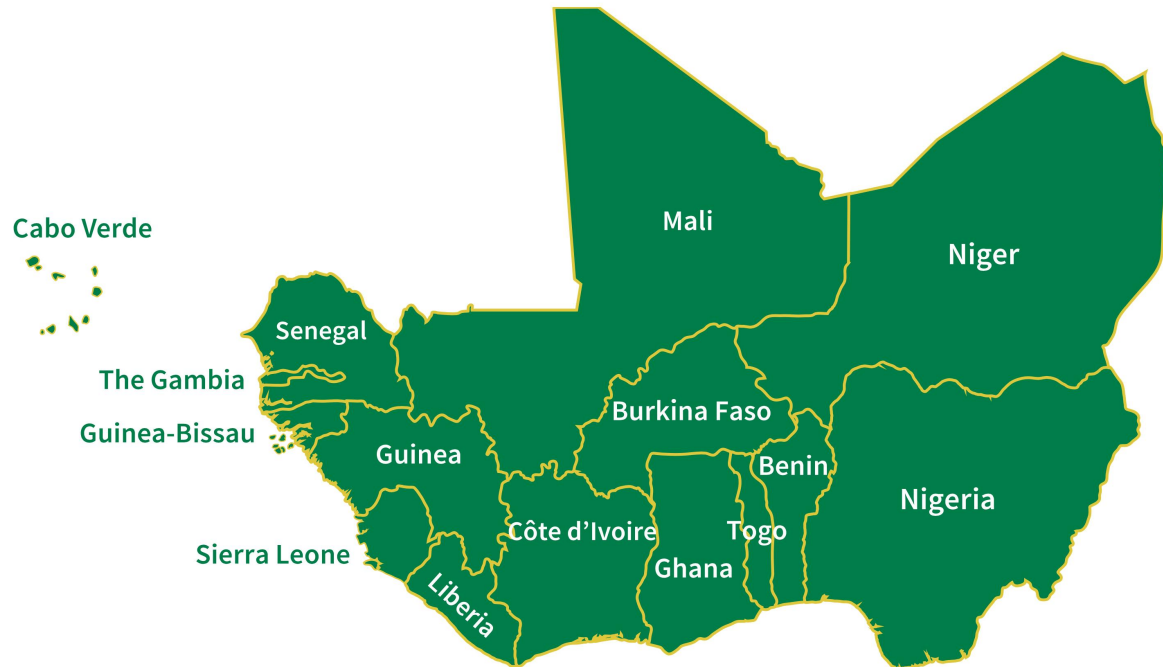
Part 01

West African Countries



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ECOWAS



ECOWAS Region, © ECOWAS

01

Founded throughout a Treaty on 28th May 1975

02

Both cultural and geopolitical ties and shared common economic interest

03

Landmass of 5,112,903 km²
Population estimated at 423,9 millions in 2022



Part 02

Tax Policies



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Tax Policies



01

VAT

02

Excise Duty

03

FTP

04

Income Tax

05

CET



Part 03

Tax Incentives for Investment



Tax Incentive for Investment

TIs

- Exemptions,
- Deductions,
- Credits,
- Deferrals and
- Lower tax rates.

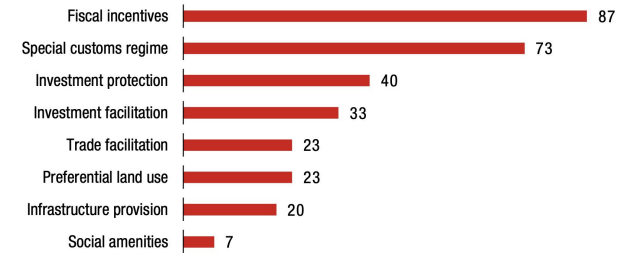
ONE

SEZs

- Attracts FDIs,
- Establishing PPP arrangements,
- Facilitate the growth of SMEs,
- Implementing sector specific initiatives,
- Economic diversification,
- Attracts MN organization's support.

TWO

Incentive and services offered by SEZs



Source: UNCTAD

THREE



Part 04

Tax Administration System & Tax Services



Tax Administration System & Tax Services



TAs

- raising domestic resources ,
- minimize the compliance burden on taxpayers ,
- reducing collection costs,
- organizational restructuring, BP re-engineering, & the adoption of ICT

ONE

Strengths

- Information to taxpayers,
- Payment of taxes through electronic channels,
- Tax collection mechanisms,
- Dispute resolution,
- External oversight,
- Accountability and transparency

TWO

Weaknesses

- Taxpayer registration database,
- Business continuity management,
- Planning for human capital,
- Filing of tax declarations,
- Detecting inaccuracies in tax declarations,
- Long dispute resolution times,
- Value-added tax refunds.

THREE



Part 05

International Taxation



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International Taxation



01

Electronic Commerce

02

EOI

03

Financial Transaction

04

Tax Treaties

05

Transfer Pricing



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THANKS | MERCI | OBRIGADO