

COVID-19 AND AFRICA: ***A Tax Perspective***

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Introduction

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The covid-19 pandemic apart from the human deaths recorded, has brought about an unprecedented global disruption in business and economic activities with grave implications for countries in terms of their abilities to fulfil their development agendas.

Governments all over the world are putting in place various measures to deal with the economic consequences of the pandemic.

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Introduction- continued

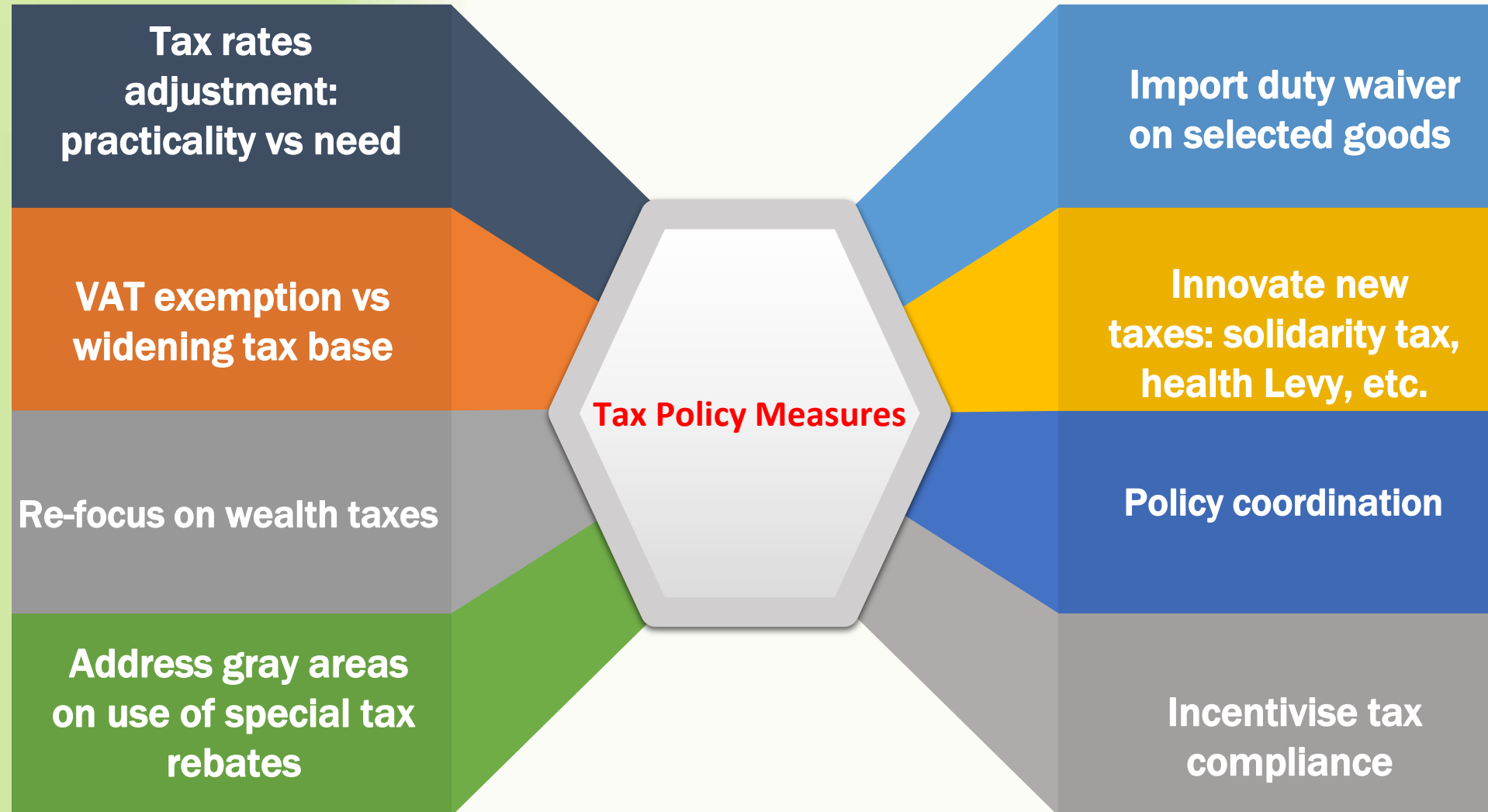
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Regularly, reports are produced on the wide range of measures that governments are taking to counter the three main inter-related economic threats: recession, large scale company bankruptcies and declining incomes of the poor and vulnerable.

Tax administrations, as agents of revenue mobilisation of government are playing a prominent role.

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Rethinking covid-19 Fiscal Intervention Measures



General/Administrative Measures

1

Proactive vs
reactive
approach to
planning and
execution of
ongoing
interventions

2

Improve
institutional
capacities of tax
administrations

3

Wholesale adoption
of electronic/digital
tax transaction
channels

4

Increase
communication
with taxpayers

5

Wide use of
extension
deadlines

Outlook Post COVID-19 for TAs in Africa

MEASURES

1

Review sunset clauses on COVID-19 relief measures

2

Rethink corporate taxation

3

Innovative use of digitalisation to increase tax revenue

4

Re-focus on consumption tax

5

Upscale government accountability in public expenditure

Conclusion

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While the covid-19 pandemic has stretched our capacities and resilience as tax administrations, it has also, opened a new vista of opportunities that should be explored to good effect.

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THANK YOU