

# TECHNICAL ASSISTANCE OFFERINGS

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# 2022

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*Technical Assistance is at the core of our mandate to improve tax systems in Africa.*

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LOGAN WORT



AFRICAN TAX  
ADMINISTRATION FORUM

FORUM SUR  
L'ADMINISTRATION  
FISCALE AFRICAINE

# What is technical assistance?

**African Revenue Authorities and Tax Administrations face capacity, policy, administration and legislative challenges which directly or indirectly affect their ability to raise the much-needed domestic revenues that their governments require to fund development programmes.**


Technical Assistance can be described as a collaborative and coordinated approach to strengthen the capacities and capabilities of Tax Administrations with the ultimate aim of impacting revenue collection positively.

## Tailored, rapid and homegrown

Although ATAF's Technical Assistance Unit was formally established in 2017, ATAF has been delivering such assistance to its members since inception in 2009. The primary role of the Unit is to respond flexibly and quickly to member countries' technical assistance requests, whether related to domestic or international tax issues, to improve DRM and shape products that enhance the effectiveness and efficiency of tax systems on the continent.

Technical assistance lies at the heart of ATAF's mandate to improve member countries' tax systems, as set out in its strategic plan.

The credibility and effectiveness of ATAF's support for its members rest on its 'thought leadership' – its ability to shape the thinking of Ministers, senior officials, business and civil society on tax administration and policy issues among its member countries. It also relies on the unique role that ATAF plays in helping members build sustainable and efficient tax systems.



**“As for the tools provided by ATAF for comparative studies, they were very useful for the knowledge and development of the Tax Free project, it can enable us to have a more comprehensive view of the elements to be taken into consideration in the drafting of the legal diploma, as well as in the practical operation of the project, taking into account its complexities and possible risks of monitoring we cannot lose sight of”.**

MICHEL SAMUEL PASCOAL FRANCISCO  
CHEFE DE DEPARTAMENTO  
DEPARTAMENTO DE NORMAS E  
PROCEDIMENTOS  
DIRECÇÃO DOS SERVIÇOS DO IMPOSTO  
SOBRE O VALOR ACRESCENTADO



# What are the benefits?

ATAF's technical assistance is geared towards providing tailored and country specific support to members, finding homegrown solutions through peer-to-peer learning and growing African expertise in on taxation by using experts from the African continent in the delivery of its programmes.

The benefits of Technical assistance programmes include:



## Capacity building

Building institutional and human capacity among member tax authorities.



## Member-driven solutions

Through insights gained from the delivery of technical assistance, ATAF is able to understand members' needs and develop solutions to the key issues facing tax administration on the continent.



## Impact

TA helps increase the effectiveness and efficiency of ATAF's member country revenue administrations.



## African voice

TA supports ATAF's efforts to serve as Africa's voice in the global tax debate.

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## Backed by research

TA creates internal institutional coherence linking ATAF's research and TA work in the interests of its members.

# Types of technical assistance

New areas of Technical assistance requested by some member countries:

## Data analytics

This training equips participants with sufficient knowledge to best align the organization into how to leverage data assets and make data-driven decision making. It includes the following:

- › Data Governance
- › Developing a Data Governance Programme
- › Building a Reporting and Analytics Strategy
- › Data Quality & Master Data Management programme (MDM)
- › Data Architecture Review
- › Executive Data Literacy Training
- › Executive Data Literacy Training for Middle Management
- › Data Literacy Training
- › Data Analytics Training
- › Agile Data Analytics Project Management & SCRUM approaches
- › Data Warehouse & BI Analytics Implementation
- › Machine Learning & Advanced Analytics
- › Machine Learning Model Development



**International Financial Reporting Standards**

**Generally Accepted Auditing Standards**

**Advanced Revenue Recognition**

**Budgetary Controls**

**Auditing of Computerised Accounting Records**

**IFRS Implications on Monitoring of Client Accounts**

## ASYCUDA World

- › Development of SOClass Library
- › ASYCUDA World Functional Training



*We are very pleased to have taken out technical and functional training with ATAF as it enabled us to get a deeper knowledge in the topics presented, our basics became stronger with this training and the hands-on classes helped us familiarize all the concepts very well. Every class has been planned out well and after every class our basics on that concept became stronger.”*

## Leadership Training

This training introduces participants to key leadership concepts, effective management, and general business skills, including:

- › Leadership in the workplace.
- › Managing in a VUCA environment.
- › Effective communication.
- › Teamwork and collaboration
- › Managing teams remotely
- › Mentoring, coaching and succession planning.
- › Conflict management.

## Compliance Risk Management

This training equips participants with sufficient knowledge to rank specific threats according to indicators from the environment, generate and implement compliance solutions that speak to those threats, and to finally be able to assess the efficacy of the solutions that were implemented in order to ensure continuous improvement.

It includes the following:

- › The assurance function in decision making
- › Risk and resource allocation
- › Environmental Analysis
- › The Compliance Risk Register
- › Prioritizing and Ranking Risk Areas
- › Solutions Mapping
- › Development of a Risk engine Framework
- › Implementing the Compliance Improvement Plan (CIP)



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What changes do you think you would like to make; personally, within your team, or organisationally because of taking part in this event?

*“ I have learned that I can apply different styles of leadership depending on a situation that I am confronted with. I have learned that leadership styles can be situational, I need to be clear in my expectations from my team especially now that we are working in the current COVID -19 climate. I need to apply VUCA techniques.”*

ANONYMOUS FEEDBACK FROM SURVEY

## CaseWare IDEA

Audit teams at revenue administrations will be in a position to change focus from time-consuming manual audit procedures to intelligent analysis of data so as to provide better assurance as well as manage audit risks.

- › IDEA Data Analysis 101
- › IDEA Data Analysis 102
- › Fraud Analytics using IDEA



## Technical Assistance offerings for International Taxation include:

### TRANSFER PRICING (TP)

Assist African tax administrations to build their transfer pricing audit expertise and modernize their transfer pricing legislation to both counter artificial profit shifting and provide greater tax certainty.

Exchange of Information (EOI),

The development of a customised EOI process;

The provision of advanced technical EOI Training;

The alignment of policies to legislation;

The provision of an assistance in the preparation of the Global Forum Peer Reviews for those ATAF members who are members of the Global Forum;

Assistance in the preparation for and implementation of Automatic Exchange of Information;

### TAX TREATIES

This technical assistance provides participants with the requisite knowledge to interpret and apply bilateral and multilateral agreements for the avoidance of Double Taxation (DTA).

“The Tax Treaty training provided to Somalia has been very beneficial. Although it was the first such course, it has exceeded our expectations. We have been provided with two trainers who were knowledgeable, patient, and flexible”.



## Technical Assistance offerings for Domestic Tax include:

### REVENUE FORECASTING AND ANALYSIS

Advisory on how to build receipt models, analysis of trends in past performance in order to better predict future revenues.

### TAXPAYER REGISTRATION

- › Data cleansing
- › Registration and widening the taxpayer base
- › Desk audit functions

### CUSTOMER SERVICE CULTURE

- › Customer service model
- › Customer engagement
- › Communication

### VAT

- › VAT compliance
- › VAT fraud
- › General VAT audit

### PROPERTY TAXATION

Providing advisory to drive efforts towards building sustainable property tax reforms.

### ESTABLISHING AND SUPPORTING TAX POLICY UNITS

Providing advisory on the institutional structure, staffing and management, that develops and manages a Tax Policy Unit of a country.

### PERSONAL INCOME TAX

- › PIT compliance
- › PIT fraud
- › PIT audit

### SECTOR-FOCUSED TECHNICAL ASSISTANCE ( INSURANCE, MINING, TELECOMMUNICATION, FINANCIAL AND PETROLEUM).

Audit TA geared toward increasing the skills and capabilities of auditors to effectively audit and defend audit findings in the above sectors

“We have seen confidence in the audit team that worked with the expert as the team can confidently talk about the products in the insurance sector and effectivity distinguish an insurance product from an investment and further to a life insurance product.

“The team is able to understand the provisions of our legislations on the treatments of the products stated above.

The team is able to identify gaps in the legislation that is needed to strengthen compliance in this sector.

The team also is in a position to understand their capacity building needs in this sector which is further development in the accounting standards governing the reporting on this sector”

**N.B** Revenue Administrations are not limited to the technical offerings mentioned in this brochure. ATAF's TA is demand driven and tailored to the countries specific needs and requirements.

## Who is eligible for technical assistance?

All ATAF members 'in good standing' are eligible for Technical Assistance. In addition, supply-driven TA with member countries may be considered in instances where the TA Panel has determined that the delivery of such TA will benefit ATAF's membership as a whole, commensurate with available resources.

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*I think that having someone from the region conducting the training has been very beneficial since they are able to impart knowledge and solutions for almost similar problems we encounter politically, economically and otherwise”*

MAKOENA QHOBELA

Manager International Treaty  
Development, Lesotho Revenue Authority



# How to request technical assistance

TA can be requested online, by visiting the ATAF website on [www.ataftax.org](http://www.ataftax.org) and clicking on the Technical Assistance link to complete the TA request form. The form must be completed by responsible persons within the requesting administration, ideally by the key contact person or country correspondent for the agreement, development, implementation and assessment of the programme. Alternatively, a member country's Commissioner General can send an official letter of request to the ATAF Executive Secretary of ATAF.

The framework below describes Technical Assistance steps from the initial request to completion:

- 1> An official request is made by a member country.
- 2> Based on the request, an initial review will be carried out by the TAU.
- 3> Scoping and/or Information Gathering.
- 4> Development of a Work Plan.
- 5> Formal Approval by the TA Panel.
- 6> The ATAF person responsible for delivery should work with the coordinator to prepare a draft MOU to be signed by the Commissioner General and ATAF Executive Secretary.
- 7> Delivery
- 8> Monitoring and Evaluation.
- 9> Before the completion of the project, the TAU will draw up an impact assessment report, which countries will be asked to complete no more than a year after the project has been completed.
- 10> A final report including the Evaluation Report and the Impact Analysis from Step 9 should be approved by the Commissioner General of the recipient country and the ATAF Executive Secretary.

# ATAF programmes are supported by the following partners



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DEVELOPMENT  
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