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Domestic Resource Mobilization (DRM)

Strategic Investment Plan for Development (PISD 2024-2027)

ANNUAL ACTIVITY REPORT 2023

MRIP
Mobilisation des Ressources Intérieures Publiques

ABBREVIATIONS AND ACRONYMS

AFD	French Development Agency
TA	Technical Assistance
CEMAC	Economic and Monetary Union of Central Africa
CICID	Interministerial Committee for International Cooperation and Development
COPIL	Steering Committee
CREDAF	Centre for Meetings and Studies for Tax Administration Executives
DGD	Customs Department
DGDDI	Directorate General of Customs and Excise
DGI	Tax Department
DGFIP	Public Finances Directorate General
DGM	Globalisation Department
DG Trésor	French Treasury
DGTCP	Treasury and Public Accounts Department (Niger)
DMF	Debt Management Facility
DRM	Domestic Resource Mobilization
DUE	European Union Delegation
EF	Expertise France
ETI	International technical expert
FERDI	Foundation for International Development Studies and Research
GDP	Gross Domestic Product
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GRA	Gambian Revenue Authority
GTP	Global Tax Program
HR	Human Resources
ICTD	International Center for Tax and Development
IGF	General Inspectorate of Finance
IMF	International Monetary Fund
LDC	Least Developing Countries
MEAE	Ministry of Europe and Foreign Affairs
OECD	Organisation for Economic and Cooperation Development
PCT	Platform for Collaboration on Tax
PEFA	Public Expenditure and Financial Accountability
PISD	Strategic Investment Plan for Development
RETEX	Feedback
RMTF	Revenue Mobilization Trust Fund
SDG	Sustainable Development Goals
TADAT	Tax Administration Diagnostic Assessment Tool
WAEMU	West Africa Economic and Monetary Union

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Summary

The Strategic Investment Plan for Development (PISD) 2020-2023 was established by France following commitments made at the 2015 Addis Ababa conference on financing for development. This plan aims to strengthen public domestic resource mobilization (DRM) in developing countries. Indeed, DRM is essential for building stable institutions and states capable of implementing policies conducive to sustainable and inclusive growth, particularly for financing sectoral public policies consistent with the 2030 Agenda for Sustainable Development.

DRM is therefore not only a prerequisite for the development of partner countries, but also an indispensable condition for their financial independence and macroeconomic stability, as it reduces the reliance on foreign aid.

France affirmed the importance of DRM for financing development as early as the February 2018 Interministerial Committee for International Cooperation and Development (CICID). It reiterated its commitment to supporting DRM at the Presidential Development Council (CPD) in May 2023 and later at the CICID in July 2023.

The 2020-2023 period has been marked by a succession of global crises, notably the COVID-19 pandemic and its economic consequences, which have severely impacted the public finances of developing countries. These shocks led to a significant contraction in DRM in these countries, widening the gap between available resources and the growing public investments required to achieve the Sustainable Development Goals (SDGs). In sub-Saharan Africa, in particular, economic growth remains uneven and below that of developing Asia, despite being above the global average. Its growth model is penalized by high inflation rates (17.6% in 2023 and 18.1% expected in 2024, though heterogeneous) and heightened risks to public debt. In this context, the persistent weakness of the DRM has exacerbated the economic and social vulnerabilities facing the sub-region.

In response to these structural challenges, the PISD 2020-2023, endowed with 60.6 million euros envelope, supported DRM in 18 sub-Saharan African

countries[1] through bilateral and multilateral projects. On the bilateral side, the PISD has funded 14 projects including 3 regional ones, for an amount of 30.3 million euros. These projects were implemented by the French Development Agency (AFD) and Expertise France (EF), with support from the French Tax Administration (Public Finances Directorate General – DGFIP). On the multilateral side, the PISD also funded, for 30.3 million euros, eight (8) initiatives led in particular by the IMF, the World Bank and the OECD. With these contributions, France ranks among top international donors and technical assistance providers for DRM.

Our action on DRM is a strong signal of the credibility of our commitment to the 2030 Agenda , ahead of the fourth International Conference on Financing for Development in Seville in June-July 2025, ten years after the pioneering Addis Ababa conference.

In 2023, the PISD recorded concrete progress in the implementation of projects launched since 2020. Notable achievements of the PISD in 2023 include the revision of the general tax code in Mauritania, the increase in the number of registered businesses in partner countries, reflecting a broadening of the tax base, and the increased use of new technologies to improve tax collection, which yielded significant results in Senegal, Benin and The Gambia.

The first phase of the PISD, covering the period 2020-2023, has now concluded. However, the relevance of the themes supported by this action plan and the urgency of challenges affecting sub-Saharan Africa persist, underscoring the importance of continuing our actions in support of DRM. It is critical to continue supporting partner countries in their efforts to mobilize greater domestic revenues, improve fiscal governance and strengthen the capacity of tax and customs administrations. Going forward, priority attention must be given to designing technical assistance programs with a clear and relevant accountability framework, enabling more effective monitoring and evaluation of our actions.

[1] The 18 sub-Saharan African countries that have benefited from the PISD are as follows: Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Côte d'Ivoire, Democratic Republic of Congo, Equatorial Guinea, Gabon, , Guinea, Guinea Bissau, Mali, Mauritania, Niger, Senegal, Sudan, The Gambia and Togo.

Our DRM action is a strong signal of the credibility of our commitment to the 2030 Agenda, ahead of the fourth International Conference on Financing for Development in Seville in June-July 2025, ten years after the pioneering Addis Ababa conference.

This report presents the assessment for 2023, the final year of this first phase of the PISD. It highlights the actions undertaken and the results achieved at the bilateral and multilateral level with the financing of France, and draws conclusions for the continuation of the PISD, taking into account the findings and recommendations of the evaluation of the PISD 2020-2023 conducted by the French General Inspectorate of Finance (IGF).

The DRM Context sub-Saharan Africa and the Role of the Strategic Investment Plan for Development (2020-2023)

A STRAINED CONTEXT FOR DOMESTIC RESOURCE MOBILIZATION IN SUB-SAHARAN AFRICA[2]

An uneven and fragile economic recovery

In sub-Saharan Africa, economic growth remains highly uneven despite exceeding the global average. The continent has been affected by a series of negative shocks, including the Covid-19 pandemic and Russia's war against Ukraine. According to International Monetary Fund[3] (IMF) data, following the 2020 recession (-1.6%), the region experienced a strong growth rebound in 2021 (+4.8%), which subsequently moderated (average of +4.1% in 2022, +3.6% in 2023 and +3.6% expected in 2024). This represents a performance above the global level (3.6%, 3.3% and 3.2% respectively), but still below that of developing Asia (4.4%, 5.7% and 5.3% respectively). The2023 and 2024 figures remain below the 3.8% average recorded between 2011 and 2019. Among countries in the Africa-France monetary cooperation zones, growth forecasts for 2024 are more favorable in West Africa (6.2% in the West African Economic and Monetary Union - WAEMU) than in Central Africa (3.7% in the Economic and Monetary Community of Central African States - CEMAC). Oil-producing countries such as Congo, Gabon and Chad performed less well, as did resource-rich countries[4].

Sub-Saharan growth faces many challenges. It is weighed down by the slowdown in global growth, both in developed countries and in emerging economies such as China. Inflation, estimated at 18.1% in 2024 in the African continent, is particularly high in several Anglophone countries (2024 averages: 635.3% in Zimbabwe, 120.6% in South Sudan, 36.6% in Sierra Leone, and 32.5% in Nigeria). Most Francophone countries are shielded from these inflationary pressures (only 3.5% in the three African monetary areas that have a monetary cooperation agreement with France)[5]. The tightening of monetary policies has slowed inflation, but is weighing on financing conditions. Higher interest rates are affecting the private sector by dampening activity and investment. They are also impacting the public sector by increasing the cost of financing public debt. Fiscal rebalancing is therefore necessary. Inflation, by

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[2] Unless otherwise indicated, all economic data comes from the International Monetary Fund (IMF).

[3] IMF (2024). Regional Economic Outlook. Sub-Saharan Africa. "Between reforms and great expectations". October 2024.

[4] Many resource-rich countries are affected by the "resource curse": they experience lower rates of economic growth than low-resource countries. Sachs, J. D. and Warner, A. (1995). "Natural resource abundance and economic growth", National Bureau of Economic Research (NBER), Working Paper 5398.

[5] France has monetary cooperation agreements with three African monetary areas: the West African Monetary and Economic Union (WAEMU), the Central African Economic and Monetary Community (CEMAC) and the Union of the Comoros. In 2024, the French-speaking countries with the highest inflation rates in 2024 are Burundi (20.0%), the Democratic Republic of Congo (17.8%), and Guinea (11.0%).

increasing the cost of living, has also exacerbated social tensions and highlighted governance issues.

Increased debt risk despite rising budget revenues

Budget revenues have recovered to or even surpassed their pre-Covid-19 level. According to IMF data[6], the region's ratio of budget revenues to Gross Domestic Product (GDP), which stood at 17% in 2019, fell to 15.6% in 2020, before returning to 17% in 2021. Forecasts for 2024 indicate a rise to 18.5%. This improvement reflects efforts to mobilize greater revenues by broadening the tax base, reducing exemptions, strengthening tax administration and promoting digitization. However, this overall figure conceals significant disparities. Some countries, such as Guinea, Niger and Chad, record low ratios (13% to 16%), while others, such as Congo, Mauritania and Senegal, display higher levels (22% to 27%).

Despite this progress, budget deficits remain high. In the wake of the pandemic, falling tax revenues combined with rising expenditure led to a sharp increase in deficits. Across sub-Saharan Africa, budget deficits, which averaged -3.3% between 2011 and 2019, widened to -6.4% in 2020. Although narrowing in 2022 (-4.4%) and 2023 (-4.1%), they should still reach -4% in 2024. Within the Africa-France monetary cooperation zones, there is a major difference between West and Central African countries. While CEMAC countries almost reached a budget balance (-0.3% of GDP in 2024), or even achieved a surplus due to oil revenues, WAEMU countries (-4.7%) all run large budget deficits.

Due to their deficits, many countries face growing risks regarding their public debt. In sub-Saharan Africa, the debt-to-GDP ratio is expected to average 59.7% in 2024, compared with 50.1% in 2019, 56.4% in 2022 and 59.8% in 2023. While fiscal rebalancing has stabilized this ratio relative to 2023, high interest rates remain a significant threat to the refinancing of public debts, particularly those denominated in foreign currencies. Some countries are forecast to reach particularly high public debt for 2024 on average such as Congo (93.3%), Senegal (84.3), Guinea-Bissau (77%) and Gabon (73.3%).. On average, WAEMU countries (62.1%) are more indebted than CEMAC countries (50.9%)[7].

Mobilizing resources for sustainable development

The Fourth International Conference on Financing for Development, scheduled for July 2025 in Seville, Spain, will take place six years before the 2030 Agenda deadline. It follows the 2015 Addis Ababa Conference, which highlighted the importance of increased domestic resource mobilization to finance sustainable development. The Addis Ababa Action Agenda (AAAA)[8]

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[6] IMF (2024). World Economic Outlook Databases. April 2024.

[7] IMF (2024). Regional Economic Outlook. Sub-Saharan Africa. "Between reforms and great expectations". October 2024

[8] Addis Ababa Action Agenda, outcome of the Third International Conference on Financing for Development, resolution adopted by the General Assembly on July 27, 2015: https://documents.un.org/doc/undoc/gen/n15/232/23/pdf/n1523223.pdf

advocated for improved functioning of tax administrations through "modernized and progressive tax systems, better designed tax policies and more efficient tax collection". Ten years later, the main pillars of this agenda, including domestic resource mobilization and sustainable financing, will once again be at the heart of discussions in Seville, reflecting the need to sustain efforts to mobilize greater domestic revenue and the urgency of reforming the international financial architecture.

PISD 2020-2023: FRANCE'S MAIN TOOL FOR SUPPORTING DOMESTIC RESOURCE MOBILIZATION

Developing countries face major challenges. To finance the achievement of the SDGs, emerging market economies together with low-income and developing countries need an estimated annual sum of between $3,000 and $4,000 billion[9], representing on average around 6.5 points of GDP.

Only a combination of financing sources can help meet these needs. Official development assistance (ODA), foreign direct investment (FDI) and domestic private investment are important sources of financing that remain indispensable. However, such financing can only serve as complement to DRM, which is the primary source of resources indispensable for institutions and states to create the conditions for sustainable and inclusive growth.

DRM is the fundamental pillar of state financing, enabling governments to provide public services and public investment in support of growth and their populations– key factors in reducing poverty by improving living conditions and social safety nets. Adequate, equitable, efficient and stable tax collection plays a vital role in building strong state institutions. DRM also covers a very broad scope, including debt management to ensure the long-term state financing while managing financial risks. A successful DRM policy is based on improved governance, tax compliance, and public trust in government institutions.

Developing countries must therefore exploit their fiscal potential, with the support of the international community. A significant share of this potential can be unlocked through fiscal, financial and budgetary policy reforms, and by strengthening the capacity of tax and customs administrations. This requires broadening the tax base, improving governance within tax administrations, as well as ensuring sound public management in all its aspects (from budgeting, to controlling off-budget expenditure, to good management of public enterprises, as well as managing public debt to minimize its cost).

In order to contribute to this international effort in support of DRM, as highlighted by the United Nations International Conferences on Financing for Development in Monterrey (2002), Doha (2008) and, most notably, Addis Ababa (2015), France adopted in 2020 an interministerial strategy to support improved domestic resource mobilization in developing

[9] See: How to Assess Spending Needs of the Sustainable Development Goals: The Third Edition of the IMF SDG Costing Tool ,SDG Investment Trends Monitor (Issue 4) (unctad.org) , IHLEG-Finance-for-Climate-Action-1.pdf (lse.ac.uk), et The_Triple_Agenda_G20-IEG_Report_Volume1_2023.pdf (cgdev.org)

countries. This strategy has been translated into an operational document, the PISD, with a budget of € 60.6 million for 2020-2023. It aims to promote more effective mobilization of tax and non-tax domestic resources in partner countries, thereby contributing to the financing of public development policies and strengthening the resilience of these countries to various crises. The plan has three objectives:

- Define and modernize efficient, equitable and economically attractive tax policies in developing countries, including the most fragile;
- Support the modernization of tax administrations and ensure effective revenue collection;
- Optimize France's cooperation instruments and partnerships.

To ensure the proper implementation and monitoring-evaluation of the strategy and the PISD, a French platform for interministerial exchange and coordination on DRM has been set up - the DRM platform. It brings together the main French actors involved: the French Treasury (DG Trésor), the Ministry of Europe and Foreign Affairs (MEAE), the Public Finances Directorate General (DGFiP), the Directorate General of Customs and Excise (DGDDI), the French Development Agency (AFD), Expertise France (EF) and the Foundation for International Development Studies and Research (FERDI). This platform defines priorities for bilateral and multilateral support to DRM, coordinates the various actors involved, guides discussions and organizes events (webinars, research papers) to promote the activities of the France team.

The € 60.6 million budget for the PISD is evenly split between a bilateral component (30.3m €) and a multilateral component (30.3m €), financed mainly by the French Treasury (58m € under program 110), and by the MEAE (2.6m € under program 209) over the four years from 2020 to 2023. Four objectives have been defined to monitor the implementation of the PISD:

1. Support for the design and monitoring of tax policies.
2. Support for tax and customs reforms and capacity building.
3. Making data more reliable and broadening the tax base.
4. Improving tax compliance.

These monitoring axes are accompanied by **12 performance indicators** for the evaluation of bilateral projects:

1. Preparation and publication of an annual report on the evaluation of fiscal expenditure, to accompany the Finance Act.
2. Effective establishment of a Fiscal Policy Unit (FPU) within the Ministry of Finance.
3. Preparation by the FPU of a plan to rationalize fiscal expenditure based on the results of an impact analysis.
4. Change in the timeframes and number of VAT credit repayment.
5. Adoption and effective implementation of the VAT deferred payment mechanism (accounting VAT).

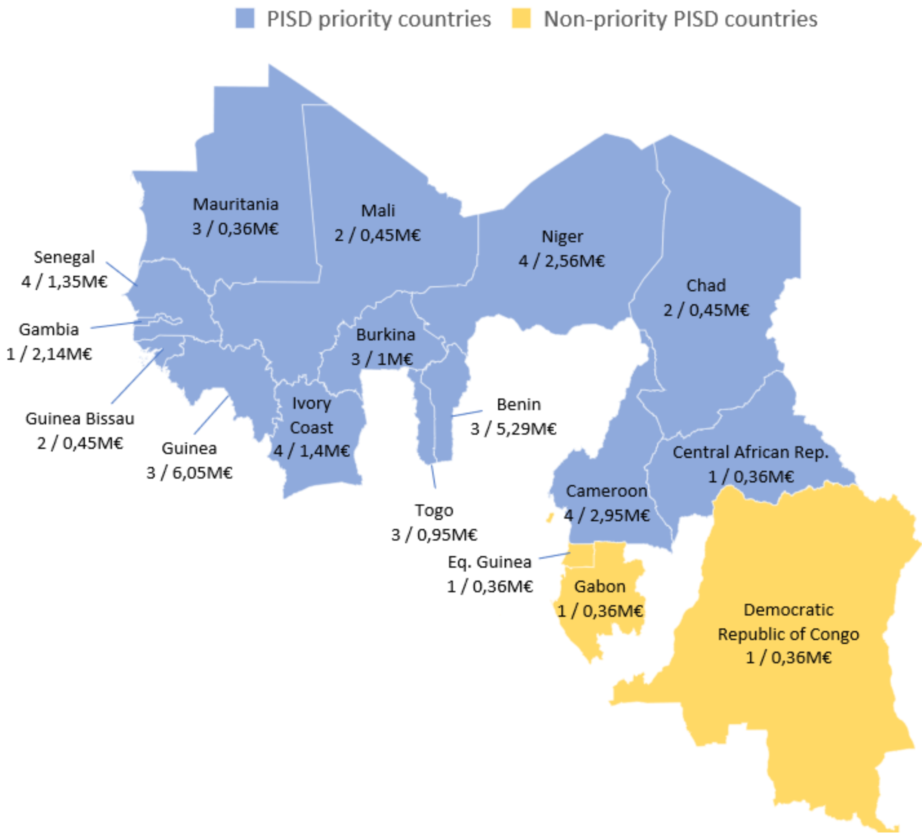
6. Change in the IMF's TADAT (Tax Administration Diagnostic Assessment Tool) score following the diagnostic.
7. Number of civil servants who have benefited from initial and ongoing training in the partner country, the sub-region and in France.
8. Increase in the number of tax returns filed using new information technologies (e-filing, Internet, telephone, etc.).
9. Increase in the number of payments made via new information technologies (bank transfers, direct debit, online or mobile payment, etc.).
10. Number of fiscally active taxpayers.
11. Presence of a functional and operational system.
12. Improvement in the quality of relations between the tax authorities and large companies through the introduction of satisfaction surveys.

PISD activities and end of 2020 – 2023 cycle

THE OVERALL ASSESSMENT OF PISD ACTIVITIES IN 2020-2023 IS POSITIVE

Bilateral window: strong performance of activities and absorption of funds.

Figure 1: Number of bilateral projects and amounts per country, PISD 2020 - 2023



Source: DG Trésor

Since 2020, the PISD has supported a total of 14 bilateral projects, including 3 regional ones, in 18 sub-Saharan African countries (the 15 PISD priority countries[10], as well as Equatorial Guinea, the Democratic Republic of Congo and Gabon), for a total amount of €30 million financed by the French Treasury under program 110 [11]. These projects are implemented by the French Development Agency (AFD) and Expertise France (EF), supported by expertise

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[10] The priority countries are Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Côte d'Ivoire, Gambia, Guinea, Guinea Bissau, Mali, Mauritania, Niger, Senegal, Sudan and Togo. Other countries demonstrating a political will to strengthen their DRM and an interest in French support in this field have also been included in the list of PISD beneficiary countries.

[11] This amount does not include the DGM's 300,000 € contribution to FERDI for DRM platform activities, analytical contributions and the organization of webinars.

provided by the DGFiP. They aim to improve tax collection performance, modernize tax and customs systems, and promote gender equality in taxation.

These projects have contributed to tangible results for partner countries such as: revision of the general tax code in Mauritania; increase in the number of registered in partner countries; evaluation of tax expenditure in Guinea; use of new technologies to increase tax collection in Senegal, Benin and Gambia; revision and reinforcement of initial and continuing training programs for tax and customs administrations in the WAEMU and the CEMAC zones. They also helped demonstrate French expertise from DGFIP and DGDDI, and generated strong leverage effect (€18m in co-financing from the European Union (EU)/World Bank were obtained by Expertise France and AFD thanks to the €30m committed through the PISD).

In 2023, several projects reached key milestones: 4 projects have already been completed; 4 projects are nearing completion and closing in 2024; and 6 projects are being implemented. A summary of the state of progress is presented below (see Appendix 1 for a detailed presentation of each project):

PROJECTS SUSPENDED IN 2023

ETI Niger – AFD – 1.5m € – Niger – 2022 / 2023:

The "International Technical Experts (ITE) in domestic resource mobilization" project in Niger aims to strengthen the capacity of the main financial authorities (Taxes Department - DGI, Customs Department- DGD, Treasury and Public Account Department - DGTCP) with the support of two international technical experts. Despite the interruption of the project in September 2023 due to the political situation, the activities carried out in 2023 made it possible to train agents, acquire equipment and develop tools to improve the performance of the tax administration. The ITEs supported key reforms and technical coordination. The project, implemented by AFD, will see the remainder of its unused funds allocated to two other AFD tax projects by mid-2025, one in Rwanda and the other in Uganda.

PAGeFIP II Ouagadougou – Expertise France - 538k€ – Burkina Faso – 2022 / 2023:

The "Public finance management support project" (PAGeFIP) in Burkina Faso began in December 2021 but was interrupted in November 2023 due to political instability. In 2023, activities focused on resource mobilization and gender-responsive budgeting. Actions taken included a feasibility study for the implementation of an urban land registry in Ouagadougou, and a study visit to Benin. An analysis of the SYCOTAX software business model for domestic resource mobilization was also carried out. In addition, a project was submitted to AFD's Local Authorities Financing Facility (FICOL) in partnership with the Metropole of Lyon. Training on gender-responsive budgeting was organized in collaboration with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), and experience-sharing sessions were held with the Metropole of Lyon on Multi-year Investment Programming. At project closure, €538K out of the € 1.5m budget had been spent. The remaining funds were used to launch a 13-month diagnostic and formulation phase for a project to support MRI and financial management for local government in Côte d'Ivoire, which started in December 2023.

PROJECTS IN FINAL STAGE

FORCE – AFD – 3,65m € (including 1m € PISD) – WAEMU, Guinea Conakry and Mauritania – January 2022 / July 2024:

The "Facility for orienting and coordinating expertise" (FORCE) supports reforms of public financial management (PFM) systems in 8 WAEMU countries, as well as in Guinea and Mauritania, by mobilizing experts to provide targeted technical assistance (TA). In 2023, despite political and security constraints, the program achieved high beneficiary satisfaction (98%). Achievements include training of auditors, development of strategic plans and feasibility studies (for example, Côte d'Ivoire's Ministry of Culture and Francophonie benefited from a study on taxation and customs duties applicable to the Cultural and Creative Industries sector). Actions in 2024 aim to finalize ongoing activities and prepare a more ambitious second phase, including an extension to other regions and a new component on public debt management.

DATAFID - Expertise France – 2,5m € - Regional project with 6 pilot countries: Cameroon, Côte d'Ivoire, Mauritania, Niger, Senegal, Togo – 2021/2024:

Regarding the regional project to support the strengthening of digital economy statistics and the use of data science (DATAFID), the "digital economy statistics" component –aimed at improving knowledge of digital economy authorities and their weight in the national economy– has proved to be technically more difficult than expected and will likely not be completed on schedule. The studies under the "digital taxation" component, focusing on enhancing the transparency and performance of tax and customs administrations through their ability to use, enhance and exploit data science, will be completed on time. Use cases (i.e., exploiting available data to solve a business problem and improve the administration's performance) shifted towards a training-led approach piloted and supplemented by FERDI, and deliverables were prepared for presentation at the closing event. The coup in Niger affected all components, especially the data science one. In other countries, heterogeneity among administrations remains a major challenge. Our partners were very much in demand (IHEDD-FERDI, Afristat, Institut Louis Bachelier, INS Côte d'Ivoire, etc.), and will continue to be until the end of the project, given their important role. The project's approach has been appreciated by the implementation team for its responsiveness to partners' requests, and the flexibility of service providers in identifying technical solutions. However, this flexibility has unsettled some beneficiaries who are used to more conventional schemes, which has therefore affected political support. The agile method also complicated conventional monitoring and evaluation, due to frequent changes in project activities.

The project team is prepared for the closure of the project by 2024 and formulated avenues for the design of a new phase for the DATAFID project, building on the achievements of the first phase.

PARFID - Expertise France – 5m € - Regional project (14 CEMAC and WAEMU countries) - 2020/2024:

The "regional support to tax and customs officials" (PARFID) aims to strengthen the training of tax and customs officials in WAEMU and CEMAC member states. Funded by a €5m grant over three years, the project has been extended until October 2024.

In 2023, key activities were completed: delivery of initial training modules to senior tax department officials, establishment of workshops for the appropriation of training modules , the organization of regional workshops on the Human Resources (HR) frameworks, training management, and andragogy, and the organization of a regional seminar bringing together the Directors of schools and administrations, as well as a consolidation and capitalization workshop on end-of-curriculum. The main operational difficulty encountered in the course of the project were the suspension of cooperation with Niger and Burkina Faso. To ensure the project's continuity, it is proposed to strengthen the regional governance of training courses and to orient the project towards bilateral support. Budget execution in 2023 reached 70% of total budget, with a projected99% utilization of resources by the end of the project.

MRI Gambia – AFD – 2m € - Gambia – 2022 / 2024:

The "MRI Gambia" or "GRA Gambia" project aims to optimize domestic resource mobilization by the Gambia Revenue Authority (GRA) by promoting tax compliance and modernizing tax and customs technologies. The project is showing positive results: by 2023, the GRA recorded a 24% increase in revenues collected compared with 2022, over 350 agents have been trained, and regulatory frameworks for post-clearance audits and authorized economic operators have been developed. The project also strengthened audit capacity and improved taxpayer services through awareness programs. Synergies with other donors have been crucial, and a phase 2 is being prepared for 2024-2025.

ONGOING PROJECTS

PAMSI Benin – AFD – 4.5m € - Benin – 2022 / 2025:

The Project to support the modernization of the tax information system (PAMSI) in Benin aims to increase the tax-to-GDP ratio by 3 to 4 percentage points over five years, to reach the WAEMU threshold of 20%. It focuses on three areas: exploitation of tax data via a Business Intelligence solution, digitization of tax procedures, and strengthening of the IT infrastructure. In 2023, the project completed its first phase of technical expertise and launched the second phase under the leadership of Benin's DGI. Achievements include tax studies, the implementation of an information system master plan, and tools to promote tax compliance. Prospects for 2024-2025 include the deployment of IT solutions and capacity building for the DGI.

AMRIC Guinea – AFD – 5m € - Guinea – 2023 / 2027:

The program to support DRM and Guinea's Control bodies (AMRIC), financed by the French Treasury (€) 5mand the EU (€3m), aims to increase the fiscal and non-tax resources of the

State and local authorities in order to improve public policies. Implemented by Expertise France, it comprises four components: strengthening the fiscal capacity of the administration, mobilizing local resources, improving customs and supporting control bodies and CSOs. In 2023, in its start-up phase, the target tax rate for the year set for the project (12.8%) was achieved (12.97% according to the IMF), attesting to an increase in the mobilization of tax and non-tax resources in Guinea. All beneficiary administrations (central and local) expressed satisfaction with the program during AFD supervision missions, as well as steering and technical committees. Priorities for 2024/2025 include expanding tax compliance activities and strengthening local tax centers.

P2FP – Expertise France – 1.5m € - Mauritanie – 2023 / 2025:

The Public Finance Training Support Project in Mauritania financed by the French Treasury (€1.5m), aims to strengthen the public finance skills of Mauritanian state agents, particularly those in the Ministry of Finance. Initially planned for 2022-2023, the project was extended to April 2025. In 2023, the technical team was established and launched training modules, training 40 executives in andragogy and developing around one hundred job descriptions. Despite political and economic challenges, the project aims to secure sustainable funding for continuing training and to scale successful initiatives at the national level. A reallocation of funds could be considered to optimize the use of available resources.

PASFIC – Expertise France – 2m € – Cameroon – 2022 / 2025:

The "Project to support Cameroun's tax system" (PASFIC) aims to support Cameroon's General Tax Directorate in its tax transition. It is structured around three components: support the proposed pre-filled annual income tax return for non-professional taxpayers; support the organization and operationalization of the local and individual tax centers and of a special unit responsible for the tax monitoring of high-profile individuals; and continuing professional training.

In 2023, activities focused on preparing the processes, with concrete achievements expected in 2024. Coordination with other technical and financial partners (PTFs) is good, but requires continuous attention. No major adjustments are planned, but a six-month extension is desirable to achieve the project objectives. The project experienced operational and budgetary delays due to staff changes in March 2023. Despite a favorable context and a willingness for reform within the DGI, challenges remain, notably the administrative burden and the risk of changing priorities.

PAGeFIP RCI – in replacement of the PAGeFIP Ouagadougou project – Expertise France – 1.5m € - Côte d'Ivoire – 2023 / 2024:

The « Project to Support the Improvement of Public Finance Management » (PAGeFIP) began in Ouagadougou, Burkina Faso, in December 2021, but was suspended in November 2023 due to political instability. Following the project termination, part of the funds, representing 64% of the initial envelope (i.e., €0.962m), were redirected to Côte d'Ivoire for a diagnosis and the formulation of a new project. The first meetings with partners took place in December 2023.

Overall, the project is promising, as technical assistance to local authorities seems to be highly appreciated both in Côte d'Ivoire and Burkina Faso, with active participation from Ivorian local authorities and their hierarchy. In Côte d'Ivoire, technical assistance activities included a participatory diagnostic on environmental challenges in the municipality of Tiassalé, training on the PEFA (Public expenditure and financial accountability) methodology, financial management diagnostic and co-construction of a PEFA action plan for the municipality of Tiassalé, as well as a diagnostic study of the challenges and opportunities for local revenue mobilization in Côte d'Ivoire. Technical assistance in Burkina Faso included a feasibility study on the implementation of an urban land registry in the commune of Ouagadougou, analysis of the economic model for the DRM software of the commune of Ouagadougou, and training on gender-sensitive budgeting.

DATAMINING – Expertise France – 0.4m € - Senegal – 2022 / 2025:

The Datamining project, co-financed by the French Treasury and the European Union, and implemented by Expertise France, supports the Intelligence Department of Senegal's Tax and Domains Department in its efforts to make optimal and intensive use of data to support implementation of the Medium-Term Revenue Strategy (SRMT), with the goal of achieving a tax-to-GDPratio of 20% by 2025 –the threshold set by the WAEMU. In 2023, the project was marked by limited achievements due to political constraints, notably riots and a political crisis. Despite these, a scoping mission was carried out in November, mobilizing three experts to identify a pilot zone in the Dakar Center, recognized for its property tax potential. This mission laid the foundations for a strategic experiment aimed at improving property taxation, historically low in Senegal. For 2024, despite an unstable political context at the start of the year, the Datamining project in Senegal plans several key activities: field experiments, material and training support for the cadastre component, and webscraping experiment (i.e., the automated retrieval and organization of data from the web) for the e-commerce component.

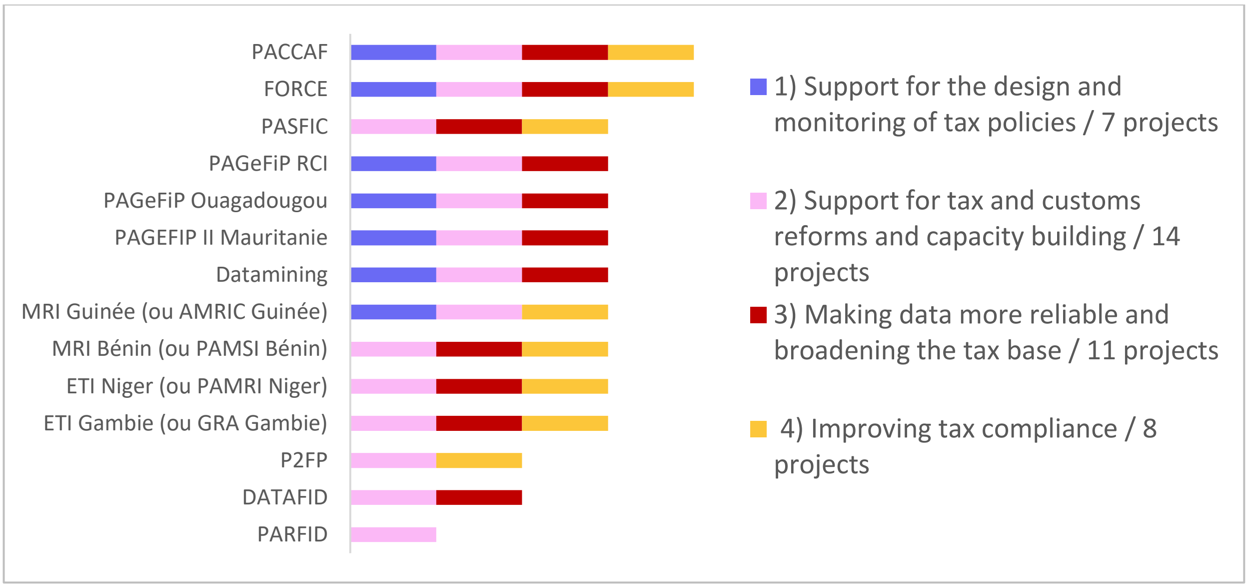
CONCLUSION OF THE GENERAL REVIEW OF THE BILATERAL WINDOW

Feedback from mid-term reviews and final evaluations of bilateral projects has demonstrated the growing relevance of the support provided by AFD, EF and DGFIP in partner countries. For example, the PACCAF project in Guinea, which ended in December 2022, was the subject of final technical and financial reports published in 2023, as well as a presentation of its results at the annual meeting of the "Centre for Meetings and Studies for Tax Administration Executives" (CREDAF) in Conakry. Similarly, the DRM platform was able to take stock of the results of the PAGEFIP II Mauritania project which also concluded end-2022, and the FORCE project, which underwent an external evaluation in 2023.

In 2023, the DRM platform also undertook a revision of the guidelines for the formulation and cycle monitoring of PISD-funded projects, in order to facilitate the analysis of the allocation of funds for future activities, in conjunction with the bilateral implementing agencies.

Bilateral projects: PISD monitoring and indicators

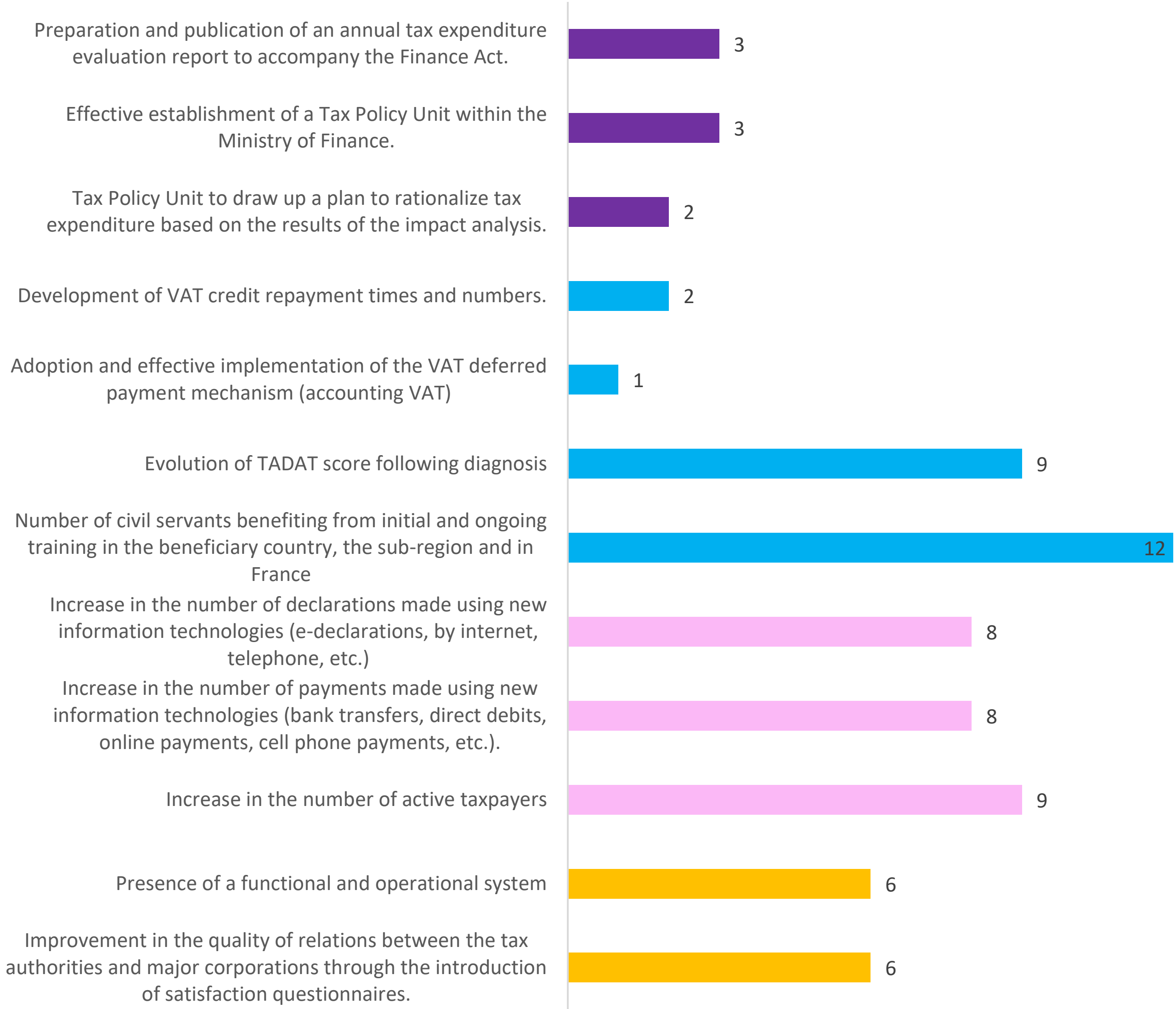
Figure 2: Bilateral projects and PISD follow-up axes



Source: DG Trésor

All bilateral projects financed by the PISD prioritize support for tax and customs reforms and capacity building (Axis 2), with the vast majority focusing on making data more reliable and broadening the tax base (Axis 3 highlighted by 11 projects. By contrast, only 7 projects focus on the design or monitoring of tax policies (Axis 1) and 8 on improving tax compliance (Axis 4). It is noteworthy that projects are designed and implemented in response to requests from partner countries. As such the above-mentioned axes reflecting their demand for French technical expertise in strengthening DRM.

Figure 3: PISD results indicators and bilateral projects

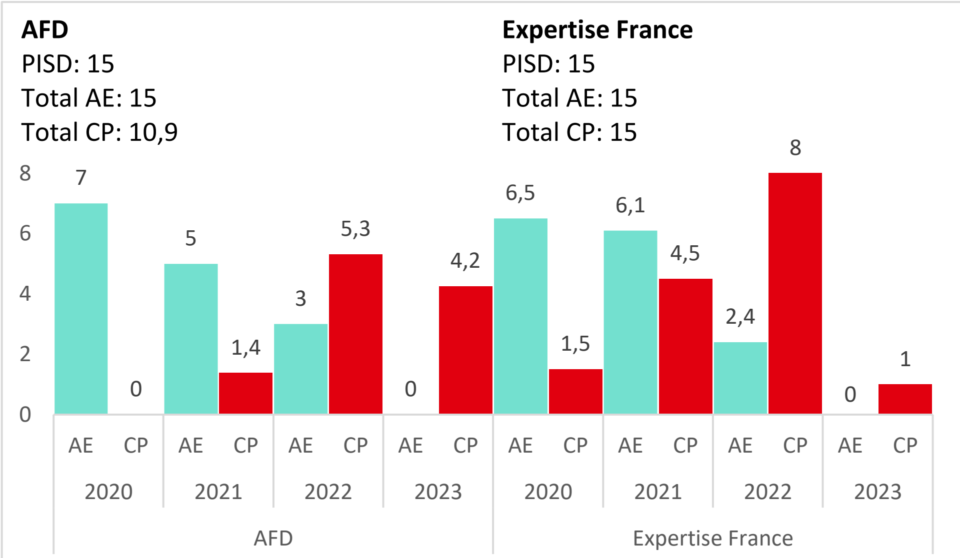


Source: DG Trésor

Training and capacity building (indicator 7) was prioritized by 12 of the 14 bilateral projects; between 8 and 9 projects prioritized sustainable improvement of the tax base (indicators 8,9, and 10) and tax administration performance (indicator 6).

Figure 4: Progress in absorption of funds by AFD and EF

(in millions of €)



AE: Commitment authorizations, i.e. funds committed by the DG Trésor.
CP: Payment appropriations, i.e. funds actually disbursed by the DG Trésor .

Source: DG Trésor

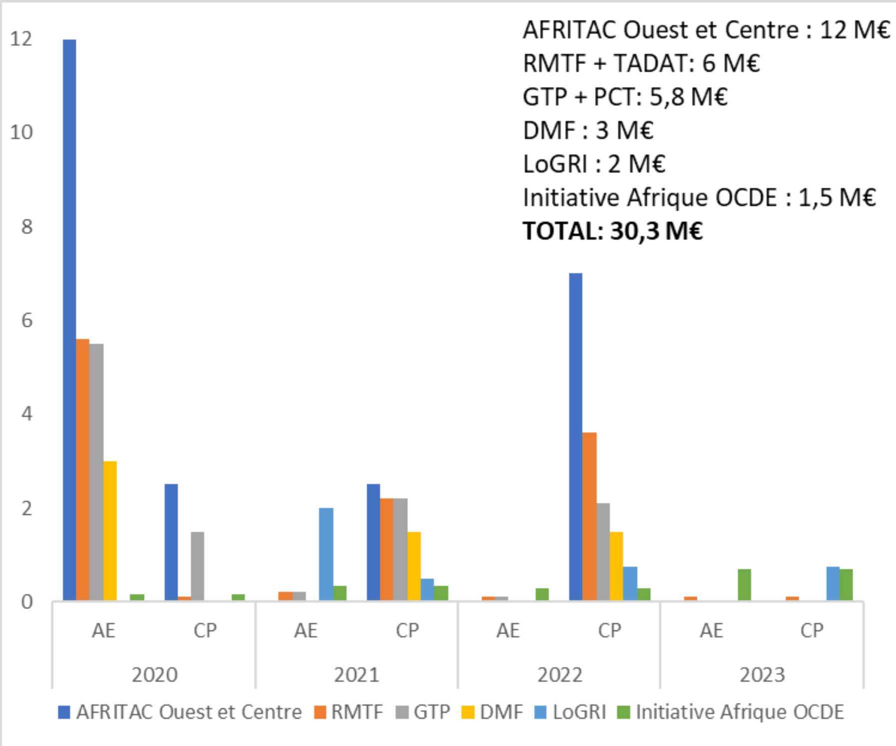
PISD funds under the bilateral window have almost entirely been consumed (see Figure 4). Funds for AFD and EF had already been committed in 2022, corresponding to amounts of 15m € for each agency (see Appendix 4 for more budget details). While 2022 was also marked by accelerated disbursement of CPs, particularly for EF, due to the intensity of project implementation activities, CP consumption was more moderate in 2023, but in line with the schedules set for calls for funds. Overall, by the end of 2023, CP consumption reached 86.3% (i.e. 25.9m € out of 30m €)

Multilateral Window: strengthening France's position through PISD support to recognized multilateral initiatives.

Since 2020, the PISD's multilateral window has enabled France to contribute to multi-donor initiatives within an international cooperation framework to finance capacity-building activities for tax and customs administrations in least developed countries (LDCs), particularly in sub-Saharan Africa. The €30.3 million envelope, financed by the French Treasury and DGM, supports eight initiatives: the Revenue Mobilization Trust Fund (RMTF), the Africa Technical Assistance Center (AFRITAC) – Centre and West, and the Tax Administration Diagnostic Assessment Tool (TADAT) of the IMF; the World Bank's Global Tax Program (GTP); the World Bank/IMF Debt Management Facility (DMF); the Platform for Cooperation on Taxes (PCT) of the World Bank, IMF, OECD and United Nations; the Debt Management and Analysis System (DMFAS) of the United Nations; and the Local Government Revenue Initiative (LoGRI) of the University of Toronto (see Appendix 2 for details).

Figure 5: DG Trésor and DGM funding for multilateral initiatives, PISD 2020 - 2023

(in millions of €)



N.B.: Contributions to the PCT initiative are included in contributions to the GTP initiative, as PCT is a member of GTP . Contributions to the TADAT initiative are included in contributions to the RMTF initiative, as both are IMF initiatives.

Source: DG Trésor & DGM.

These initiatives aim to provide technical assistance in several areas: tax administration performance, capacity building, support for information exchange for tax purposes which enables supported countries to recover tax revenues directly, support to countries for the implementation of international taxation reforms regarding multinational companies[12], donor coordination, local property taxation, combatting illicit financial flows, public debt management and the local capital markets development.

In 2023, the French Treasury strengthened France's presence and representation in the steering committees of all financed multilateral initiatives, as well as internal donor coordination groups. For all the multilateral initiatives supported, 2023 was a year of catching up, following the end of the COVID-19 pandemic. A summary of the activities carried out by the initiatives and their funding is presented below (see Appendix 2).

[12] These reforms concern two pillars: Pillar 1, aiming at a reallocation of certain profits from multinational companies towards the states where their consumers are located; and Pillar 2, aiming to establish a minimum of 15% tax on profits multinational companies and businesses generating a global consolidated turnover of at least €750 million per year.

Revenue Mobilization Thematic Fund (RMTF) and Tax Administration Diagnostic Assessment Tool (TADAT) - IMF

Table 1: Contributions to RMTF and TADAT 2020-2023 (in millions of USD - $)

RMTF + TADAT : 100,6 M$	
1	European Commission ($16.2 M) (16.1%)
2	Norway ($15 M) (14.9%)
3	Japan ($12.1 M) (12%)
4	Belgium ($10.4 M) (10.3%)
5	Switzerland ($8 M) (8%)
6	Australia ($7.7 M) (7.7%)
7	Netherlands ($7 M) (7%)
8	France ($6.6 M) (6.6%)
9	Denmark ($5.3 M) (5.3%)
10	Sweden ($4.4 M) (4.4%)
11	Luxembourg ($2.8 M) (2.8%)
12	Germany ($2.1 M) (2.1%)
13	United Kingdom ($2 M) (2%)
14	Korea ($1 M) (1%)

N.B.: Contributions to the RMTF and TADAT initiatives are presented together as both are managed by the IMF.
Sources: RMTF, TADAT, DG Trésor & DGM

The RMTF aims to address systemic weaknesses in tax systems, enabling partner countries to strengthen their fiscal sustainability and development priorities. The RMTF has played a pivotal role in strengthening DRM in 52 countries. Its portfolio includes 44 active projects, with a focus on fragile states (45% of projects) and Africa (24 projects out of a total of 31 national projects, 2 regional projects, and participation in 2 multi-country projects). In 2023, considering active and pipeline projects, Francophone African countries, including Senegal, Mali and Côte d'Ivoire, benefited from approximately $20.2 million out of RMTF's total $83.3 million budget.

Key achievements include improving tax-to-GDP ratios, promoting Medium Term Revenue Strategies (MTRS), efforts on digital taxation, improving compliance frameworks, upgrading tax administration systems, and targeted capacity building programs. Ensuring the sustainability of reforms will be critical as the RMTF transitions to the Global Public Finance Partnership (GPFP) in 2024[13]

[13] In 2024, the IMF launched the Global Public Finance Partnership (GPFP) 2024 - 2028, a new capacity-building initiative in all areas of public finance, bringing together expertise on domestic resource mobilization, public expenditure and public financial management. The GPFP integrates the Revenue Mobilization Thematic Fund (RMTF), the Managing Natural Resource Wealth Thematic Fund (MNRW), the Tax Administration Diagnostic Assessment Tool (TADAT), capacity building on public

TADAT, hosted by the IMF, is a tax administration performance assessment tool, supported by the European Union, France, Germany, Japan, the Netherlands, Norway, Switzerland and the United Kingdom[14]. France's contribution of 0.5m € out of a total of 10.6 M USD for the period 2020-2024 gives France a permanent seat on the initiative's steering committee. Since TADAT's launch in 2014, 178 assessments have been carried out in 105 countries, including 22 in Francophone Africa.

In 2023, the tax administrations of Mali, Chad, Gabon and Benin underwent a TADAT assessment, revealing significant shortcomings in their practices. In sub-Saharan Africa, 52% of countries received a D[15], indicating the absence of solid fiscal management fundamentals. This underlines the scale of the challenges ahead, but also the potential for improvement for these countries.

The Global Tax Program (GTP) and Platform for Collaboration on Tax (PCT) – World Bank

Table 2: Contributions to GTP and PCT 2020-2023 (in millions of USD – $)

GTP + PCT : $89,92 M	
1	Norway ($22,9 M) (25,5%)
2	Switzerland ($12,9 M) (14,4%)
3	United-Kingdom ($11,1 M) (12,4%)
4	Netherlands ($10 M) (11,1%)
5	Australia ($7,1 M) (7,9%)
6	**France ($6,6 M) (7,3%)**
7	Japan ($6 M) (6,7%)
8	Denmark ($5,3 M) (5,8%)
9	Luxembourg ($4 M) (4,5%)
10	Bloomberg Philanthropies ($4 M) (4,4%)

N.B.: Contributions to the two initiatives, GTP and PCT, are presented together, as PCT is a member of GTP.
Sources: GTP, PCT, DG Trésor & DGM

expenditure, and several bilateral instruments with various development partners. The GPFP concentrates its support on the poorest and most vulnerable member countries, while seeking a balance between geographical regions. It also incorporates 3 thematic priorities (climate change, gender inequality/inclusion, GovTech) and 1 single priority for a group of countries (fragile and conflict-affected states) across all GPFP areas. The GPFP targets a budget of 175 to 200 M USD over five years. France has been an active member of the RMTF steering committee and will continue to be so for the GPFP.

[14] TADAT evaluates 9 performance areas through 28 indicators and 47 specific dimensions. These scores are used to diagnose the strengths and weaknesses of a tax administration. The 9 performance areas are: 1. Integrity of taxpayer records; 2. Effective management of returns; 3. Withholding tax risk; 4. Effective management of arrears; 5. Handling of taxpayer requests; 6. Accuracy and reliability of tax information; 7. Transparency and predictability; 8. Management of tax disputes; 9. Institutional risk management

[15] Scores are awarded for each dimension and indicator on a qualitative scale, ranging from: A: Excellent (the highest international standards are met); B: Good (some weaknesses, but generally in line with good practice); C: Average (significant shortcomings exist); D: Insufficient (major problems requiring urgent attention). These results enable us to identify areas for improvement to optimize tax administration management.

The GTP aims to improve DRM in developing countries by promoting fair, efficient and predictable tax systems while strengthening institutional capacity. The program ensures the production and global dissemination of DRM tools (such as guides or toolkits, research, advocacy elements on international taxation, assessment tools for green taxation instruments and tax exemptions, environmental taxes, progressivity, etc.), specialized technical assistance at national level as well as research and knowledge sharing. The GTP has supported 110 countries since its launch in 2018, with a focus on countries eligible to the International Development Association (IDA) and countries in situations of fragility and conflict (FCS).

In 2023, the GTP facilitated the introduction of Medium-Term Revenue Strategies (MTRS), the modernization of tax systems, the implementation of innovative tools such as TADAT, health and environment-related tax reforms, gender-sensitive taxation, and international tax reforms, such as transfer pricing mechanisms. Despite these successes, the GTP could be called upon to strengthen its action in countries experiencing fragility and conflict, expand under-utilized thematic areas, and improve systems for monitoring alignment with country-specific objectives.

The PCT, launched in 2016, is a multi-donor initiative co-founded by the World Bank, IMF, OECD and UN. It aims to improve coordination and cooperation between bilateral and multilateral actors in the DRM field , with a focus on developing countries. France has contributed €0.3 million to the PCT between 2020 and 2023, in partnership with other donors such as Japan, Netherlands, Norway, Switzerland and the UK. These contributions have made it possible to produce practical tools and organize workshops aimed at strengthening the tax capacities of administrations in developing countries.

The PCT's activities cover five strategic areas, including taxation and the SDGs, international taxation, and resilience to external shocks. The PCT diversified its activities in 2023 by creating a working group dedicated to environmental taxation, which produced a report on carbon pricing measures published in September 2023[16].

[16] https://www.tax-platform.org/sites/pct/files/publications/PCT-CPM-Report.pdf

Debt Management Facility (DMF) – World Bank and IMF

Table 3: Contributions to the DMF 2020-2023 (in millions of USD – $)

DMF : $52,58 M	
1	Germany ($20,85 M) (39,7%)
2	Switzerland ($5,7 M) (10,8%)
3	Netherlands ($5,4 M) (10,3%)
4	Japan ($4,5 M) (8,6%)
5	**France ($3,35 M) (6,4%)**
6	Normay ($2,71 M) (5,1%)
7	Austria ($2,39 M) (4,5%)
8	European Commission ($2,13 M) (4%)
9	AfDB ($2 M) (3,8%)
10	United States ($2 M) (3,8%)
11	United Kingdom ($1,03 M) (2%)
12	Canada ($0,52 M) (1%)

Sources: DMF, DG Trésor

DMF supports low- and middle-income countries in strengthening their public debt management, focusing on reducing debt vulnerabilities, building institutional capacity and improving debt transparency. The program has five pillars: governance and institutions, strategy and policies, domestic debt market development, transparency, and knowledge dissemination. DMF deploys its support through tailored TA, training, and regional and international partnerships.

As of end-2023, DMF has supported 86 countries, with a high concentration of TA projects in Sub-Saharan Africa (57%), in particular to support capacity building, debt sustainability and the resolution of vulnerabilities in this region. The challenges remain substantial, including the need to reinforce actions to develop the debt market, integrate debt management into broader fiscal and macroeconomic policies, and improve monitoring of long-term impact.

The Local Government Revenue Initiative (LoGRI) – Centre for Tax and Development (ICTD)

Table 4: Contributions to the LoGRI 2020-2023 (in millions of USD – $)

LoGRI : $5,51 M	
1	France ($2,01 M) (36,5%)
2	BMFG (Gates Foundation) ($1,77 M) (32,1%)
3	Norway ($1,18 M) (21,4%)
4	Germany ($0,36 M) (6,5%)
5	United-State ($0,19 M) (3,5%)

Sources: LoGRI, DG Trésor.

LoGRI is a semi-autonomous initiative of the International Centre for Tax and Development (ICTD) based at the University of Toronto's Munk School of Global Affairs & Public Policy. It supports local governments in low-income countries to improve their revenue systems, focusing on fair and effective property tax reforms. Since 2021, LoGRI has worked with 14 countries, including 11 in Africa and five francophone countries (Benin, Côte d'Ivoire, Democratic Republic of Congo, Senegal, and Togo), adapting reforms to various contexts. At end-2023, LoGRI had implemented projects worth €4.5 million, with France contributing 40% of the funds. Strengthening the sustainability of reforms by developing local capacities and integrating land taxation with broader governance objectives will be essential.

In 2023, LoGRI successfully implemented several TA projects and activities, particularly in Freetown, Sierra Leone, but also with new governments, notably in the Democratic Republic of Congo, Togo, and Senegal, interested in working on property taxation, significant production of policy briefs and diagnostics for use by municipal and national authorities, and involvement in 23 international events such as for the Millennium Challenge Corporation (MCC) & the Malawi Millennium Development Trust (MMD), Workshops by the Addis Tax Initiative (ATI), and events organized by UN-Habitat on property tax reform. Going forward, LoGRI's work will continue to work through challenges such as maintaining a high level of political commitment, delays in implementing reforms, improving monitoring systems and exploring new sources of revenue such as business taxes.

Africa Initiative of the Global Forum on Transparency and Exchange of Information for Tax Purposes - OECD

The Global Forum on Transparency and Exchange of Information for Tax Purposes is a key intergovernmental platform in the fight against tax evasion. Since 2014, its "Africa Initiative" program has aimed to strengthen tax transparency and information exchange, in order to maximize domestic resource mobilization on the African continent. As of December 2023, the initiative comprises 37 African countries, including 20 francophone countries and 8 partner organizations, and is supported by 11 donors for a total of €10.9m for the 2020-2023 cycle, including France's contribution of €1.5m.
Since its launch in 2014, the Africa initiative has enabled African countries to collect more than €3.81 billion in additional revenue through cross-border tax investigations, including €2.2 billion in 2023 alone. These positive developments in tax transparency and revenue

collection were presented in the "Progress Report on Tax Transparency in Africa 2024: Africa Initiative Progress Report" and illustrate the impact of international cooperation on tax transparency.

In addition, in aggregate, the RMTF, TADAT, GTP, PCT, DMF and LoGRI received financial support of around $249 million[17] from 20 national donors, including US$18.5 million from France (the 6th largest contributor overall), and from private donors, for the entire period of their existence. France's contribution has enabled it to increase its presence in multilateral DRM programs and initiatives, and to promote its geographic and thematic priorities, placing DRM within a broad, integrated framework of public finance management, debt management and public spending in support of national development programs, particularly in sub-Saharan Africa.

Table 5: Total donors contributions to RMTF, TADAT, GTP, PCT, DMF and LoGRI

TOTAL : $248,61 M	
1	Norway ($41,8 M) (16,8%)
2	Switzerland ($26,64 M) (10,7%)
3	Germany ($23,31 M) (9,4%)
4	Japan ($22,6 M) (9,1%)
5	Netherlands ($22,4 M) (9%)
6	**France ($18,53 M) (7,5%)**
7	European Commission ($18,33 M) (7,4%)
8	Australia ($14,77 M) (5,9%)
9	United-Kingdom ($14,17 M) (5,7%)
10	Denmark ($10,55 M) (4,2%)
11	Belgium ($10,4 M) (4,2%)
12	Luxembourg ($6,83 M) (2,7%)
13	Sweden ($4,4 M) (1,8%)
14	*Bloomberg Philanthropies ($4 M) (1,6%)*
15	Austria ($2,39 M) (1%)
16	United-States ($2,19 M) (0,9%)
17	AfDB ($2 M) (0,8%)
18	*BMFG (Gates Foundation) ($1,77 M) (0,7%)*
19	South Korea ($1 M) (0,4%)
20	Canada ($0,52 M) (0,2%)

N.B.: France's contribution of 1.5m €, via the DGM, to the Global Forum's Africa Initiative led by the OECD is not included due to the lack of information on contributions from other donors.

Sources: DG Trésor & DGM

[17] These amounts do not include support for AFRITAC Centre and AFRITAC Ouest, as their mandates and activities do not fall exclusively within DRM's remit, but rather within the management of macroeconomic policy, the financial sector, external accounts and public finance management in general. It would therefore be impossible to quantify the share going to DRM. Similarly, France's contribution of 1.5 million €, via the DGM, to the OECD's Global Forum Africa Initiative is not included, due to the lack of information on the contributions of other donors.

French DRM platform activities in 2023

In 2023, the DRM platform's activities focused on reviewing the key strategic objectives and priorities for the next phase of the PISD for 2024-2027, strengthening the monitoring of project implementation as well as thematic and academic discussions on DRM through webinars organized by FERDI.

The review of strategic objectives and priorities for the next phase of the PISD focused on:

- Identifying the specific PISD priorities and indicators on which bilateral projects focused over the past three years. This approach helped gain a better understanding of the technical and operational choices made by implementing agencies to ensure value added of the PISD for partner countries.
- Integrating the French ODA strategic priorities updated by the government at the July 2023 Interministerial Committee on International Cooperation and Development (CICID), into the implementation of the PISD.
- Incorporating recent analytical and operational trends in DRM support for LDCs, drawn from multilateral initiatives, project implementation experience by AFD and Expertise France, and key issues addressed notably through webinars organized as part of the DRM platform.

The main findings of this review intend to serve as the basis for formulating the PISD II for 2024-2027:

- Orient objectives towards modernizing tax and customs administrations and strengthening efficient, fair and coherent tax policies; strengthening tax collection; and reinforcing cross-cutting DRM priorities such as gender and the environment with an adequate inter-institutional coordination framework. Key operational priorities should selectively be derived from this, focusing on areas of support that deliver identifiable added value and where French expertise could be successfully deployed (e.g., adoption of new technologies, broadening the tax base, access to reliable data, etc.).
- Select performance indicators for the plan, focusing on the expected results and impacts more forcefully. The goal is to derive smaller number of highly targeted indicators, to focus results monitoring on high value-added areas.
- Fully take into account the results of the DRM platform's performance evaluation since inception, to adapt its organization and operation.

In terms of strengthening analytical activities, 2023 saw the publication of the study Taxation and the environment: an overview of key issues for developing countries by Michael Keen (Ushioda Fellow, Tokyo College, University of Tokyo and Senior Fellow, FERDI). This study identified the main issues concerning environmental taxation in developing countries in sub-Saharan Africa, such as the definition of a tax on fossil fuels, the introduction of fiscal tools for forestry, the rationalization of tax loopholes and subsidies for fossil fuels, and the need to combat overfishing using fiscal and other instruments.

The webinar Launch of Michael Keen's book on taxation - Ferdi[18] dedicated to this event on February 27, 2024 presented the results and engaged in fruitful debate, introduced by Shanti Bobin, (Deputy Director of Multilateral Financial Affairs and Development at the French Treasury) and moderated by Grégoire Rota-Graziosi (University Professor, CERDI-UCA, Program Manager, FERDI). The webinar featured contributions from Michael Keen, Stéphane

[18] La fiscalité et l'environnement: un aperçu des questions clés – Ferdi

Hallegatte (Senior Advisor on Climate Change, World Bank), and Laurent Biddiscombe (Deputy Executive Director, Sustainable Development Solutions, AFD).

In addition, in 2023, 3 webinars were organized by the platform on the issues of taxation and gender (September 2023), decentralization and local taxation (June 2023), as well as tax citizenship and tax consent.

- The "taxation and gender" webinar[19] aimed to shed light on gender bias and inequality in the tax system. It provided an opportunity to discuss how the identification and consideration of gender biases by policy-makers could help make tax systems more equitable, with a positive impact on the economy in both the formal and informal sectors.
- The "decentralization" webinar[20] highlighted the progress needed in LDCs to improve the collection of their own local resources.
- Finally, the webinar on "fiscal civic-mindedness and tax consent"[21] provided an opportunity to share experiences of projects designed to promote fiscal civic-mindedness in French-speaking Africa and Haiti.

These webinars brought together a total of 2,158 participants, and the conclusions were published on the DRM platform page of the FERDI website. The discussions and themes addressed during these events could potentially pave the way for future innovative DRM activities, in addition to those already underway or planned (see Appendix 3 for more information).

[19] https://ferdi.fr/evenements/webinaire-fiscalite-et-genre

[20] https://ferdi.fr/evenements/decentralisation-et-fiscalite-locale

[21] https://ferdi.fr/evenements/civisme-fiscal-et-consentement-a-l-impot

Conclusion

PISD 2020-2023 reaches the end of its cycle with positive results in supporting DRM efforts by countries in Sub-Saharan Africa. This result is part of a global context in which DRM is becoming increasingly important for financing the SDGs.

Since its launch in 2020, the PISD has supported a total of 14 bilateral projects, including 3 regional ones, in 18 sub-Saharan African countries, for a total amount of €30 million. These projects, implemented by AFD and EF and supported by the DGFiP, have contributed to tangible results in improving tax collection performance, modernizing tax and customs systems, and building capacity and human capital in tax and customs administrations. France's efforts in DRM are therefore an investment that contributes to the transformation of partner countries' administrations. The PISD multilateral component, supported by the French Treasury and the MEAE, has also consolidated France's position in international support for DRM in over 100 countries. By 2023, France was the 6e largest contributor to multilateral DRM aid. In the same year, the PISD recorded significant progress in bilateral project activities, accompanied by dynamic and near complete fund absorption.

However, challenges persist in terms of DRM and public finance, particularly in sub-Saharan Africa. Economic growth remains insufficient to reduce inequalities, inflation remains high, and rising interest rates combined with fiscal challenges are increasing financing and debt vulnerabilities for some countries. Continued efforts to mobilize more domestic revenues, improve fiscal governance and strengthen the capacity of tax and customs administrations are crucial to overcoming these difficulties.

The PISD's positive results and the increased demand for DRM support from partner countries confirm the relevance of a second phase for the PISD, aimed at deepening TA and strengthening the targeted results. This second cycle of the PISD for 2024-2027 builds on the achievements of the first and will focus more sharply on the priority themes, notably broadening the tax base and strengthening the performance of tax and customs administrations, including by facilitating the use of new technologies by well trained staff. The new PISD cycle will also be accompanied by selective, results-focused performance indicators, as well as a comitology more strongly linked to strategic priorities than in the past. The evaluation of the PISD's performance and implementation conducted in 2024 by the General Inspectorate of Finance (IGF) confirms the PISD's value, and the need for strategic prioritization and streamlined governance.

Appendices

APPENDIX 1: Bilateral activities

Country: Niger
Project name: Experts Technique Internationaux (ETI)
Duration: 2022-2024
Operator: AFD
Total amount: 1.5m € including a remainder of 891.6K€
Status: interrupted

1. SUMMARY PROJECT DESCRIPTION

The objective of the project is to contribute to strengthening the capacities of the General Directorate of Taxes (DGI), the General Directorate of Customs (DGD) and the General Directorate of the Treasury and Public Accounting (DGTCP), so that they have the means to operate, communicate and report to taxpayers. Two international technical experts (ETI) were thus mobilized to support the strengthening of these financial authorities.

The experts intervene in complementarity with the Support Project for the Mobilization of Domestic Resources (PAMRI), also financed by AFD. The latter, for a total amount of €5 million, partly implemented by the Niger authorities and partly by Expertise France, was also supplemented by sectoral budget financing (facility of 30 m€ over 3 years, from 2019 to 2021). In this context, the project relied on the recommendations of TADAT, the recommendations of the IMF program and those formulated by the West AFRITAC missions.

2. OVERALL IMPLEMENTATION PROGRESS

Mobilized through Expertise France, the two ETIs were in post from September 2022, and had to, due to the political situation, leave their functions in September 2023. The project was interrupted, the remainder must be granted to another PISD operation carried out by the AFD. At the end of 2023, €608,355 out of €1.5 million had been disbursed, or 40.6% of the total amount granted to the project. The remaining €891,645 will be re-allocated by mid-2025.

3. MAIN ACHIEVEMENTS IN 2023

Despite the context, the activities implemented in 2023 as part of the PAMRI project, with the support of the two ETIs, made it possible to strengthen the capacities of financial authority agents (training, acquisition of computer equipment, inventory of the Niamey land register, development of a revenue forecasting model) in order to create the conditions for better performance of the tax administration.

The missions of the ETIs made it possible to support the implementation of capacity building and reorganization of services activities planned within the framework of PAMRI, but also to support the implementation of key reforms such as the reform of the Single Treasury Account launched in 2017 (for the expert at the DGTCP) or the establishment of a data center (for the one placed at the DGI).

In 2023, 45 people mainly from the DGTCP were trained in public action, bringing the total number of people trained since the start of the project to 73, out of a target of 150; 2 institutions benefited from capacity building action; and 1 normative framework was adopted due to the technical support provided to the 3 targets.

4. LESSONS LEARNED AND OUTLOOK

Despite the interruption of all activities, the complementarity between budgetary financing, project logic and ETIs should be highlighted. The capacity building activities were part of the continuity of the tax reforms supported by French budgetary financing between 2019 and 2021. They were also anchored in line with the recommendations of the TADAT evaluation. The ETIs notably contributed to the technical coordination between the beneficiaries and Expertise France, in charge of part of the project funds (contribution to the development of activity plans and TORs, delivery of training, etc.).

Country: Burkina Faso, then Côte d'Ivoire
Project name: Projet d'appui à l'Amélioration de la Gestion des Finances Publiques (PAGeFiP)
Duration: 2022-2023, then 2023-2024
Operator: EF
Total amount: 538K€ (Ouagadougou) and 962K€ (Côte d'Ivoire)
Status: interrupted (PAGeFiP Ouagadougou), in progress (PAGeFiP Côte d'Ivoire)

1. IMPLEMENTATION CONTEXT, BENEFICIARY EVALUATION AND OUTLOOK

The Public Finance Management Improvement Support Project (PAGeFiP) was initially deployed in Burkina Faso, in the commune of Ouagadougou. In its initial configuration, its objective was to offer technical assistance to the municipality for the implementation of its PEFA action plan. Launched in December 2021, its implementation was considerably impacted (delay in signing the memorandum of understanding, lack of political support following the departure of the mayor) by the deterioration of the political (coups d'état in January and September 2022) and diplomatic context. In November 2023, following the suspension of France's TA activities in Burkina Faso, PAGeFiP Ouagadougou was shut down. Despite this, the TA to local authorities was highly appreciated.

2. SUMMARY OF 2023 ACTIVITY RESULTS IN OUAGADOUGOU

In 2023, TA was mobilized around MRI issues in several forms: feasibility study and modalities for implementing an urban land register in the commune of Ouagadougou; study trip to Benin; analysis of the economic model of the municipality's MRI software – SYCOTAX; submission of a project to the AFD FICOL window in partnership with the Lyon Metropolis; training on gender-sensitive budgeting organized in partnership with GIZ; Lively exchanges of experiences with the Lyon Metropolis around the Multi-annual Investment Program.

At the end of the project, the budget consumption was €550K out of a budget of €1.5m. Part of the remaining funding, amounting to €450K, was directed towards the implementation of a diagnostic and formulation phase of a project to support MRI and the financial management of local authorities in Côte d'Ivoire. The diagnostic phase of PAGeFiP Côte d'Ivoire was launched in December 2023, for a period of 13 months. The remaining €500K was reallocated to the DATAFID regional project.

3. SUMMARY OF 2023 ACTIVITY RESULTS IN Ivory Coast

The end of 2023 was devoted to the formulation of the PAGeFiP Côte d'Ivoire project by the project manager and its redeployment to Abidjan. The first meetings with the project partners were organized in December 2023. The various activities planned then will make it possible to clarify the reference situation, confirm the different working hypotheses and provide food for thought for the construction of phase 2 of the upcoming project:

- Participatory diagnosis of environmental issues in the municipality of Tiassalé
- Training of stakeholders on the PEFA methodology
- Diagnosis of the financial management of the municipality of Tiassalé (PEFA methodology)
- Co-construction of a PEFA action plan for the municipality of Tiassalé

- Diagnosis of the challenges and opportunities of local revenue mobilization in Côte d'Ivoire
- Co-construction of an action plan for improving local revenue mobilization in Côte d'Ivoire
- Strategic Local Development Plan for the municipality of Tiassalé (PSDL)
- Training of local actors on gender-sensitive budgeting
- Training of departmental commissions from 3 regions of northern Côte d'Ivoire on the validation of budgets, three-year programs and handling of the SYGIDAN CT application

Country: Multi country (EU MOA, Guinea Conakry and Mauritania)
Project name: Facilité pour l'Orientation et la Coordination de l'Expertise (FORCE)
Duration: 2022-2024
Operator: AFD
Total amount: 3.65m € (including 1m € PISD)
Status: in progress (last year)

1. SUMMARY PROJECT DESCRIPTION

The FORCE project aims to support the preparation and implementation of public finance management (PFM) systems reforms in eight WAEMU countries, as well as in Guinea and Mauritania. The system makes it possible to mobilize experts, particularly seconded from French public administrations, to offer detailed technical assistance, based on requests from partner public administrations. The team of experts covers the following themes: (i) budget preparation and management; (ii) public accounting and control; (iii) taxation; (iv) customs management; and (v) improvement of public procurement.

2. OVERALL IMPLEMENTATION STATUS

The project demonstrated its effectiveness in 2023, with successful implementation, despite certain constraints linked in particular to the political and security situation in certain countries in the sub-region. The beneficiary administrations have expressed a strong interest in the system, particularly because of the speed of mobilizing experts and targeted support, as close as possible to needs. In 2023, beneficiary satisfaction thus reaches a high overall rate (98%), with a net mobilized expertise rate of 70%.

At the end of 2023, 323,957 € had been used out of the €1 million granted by the PISD, or 32% of the total amount of the subsidy.

3. MAIN ACHIEVEMENTS IN 2023

In total, 53 activities were carried out in 2023: 15 tools and 25 methodologies were developed, 29 training modules designed, 5 regulatory and institutional analyzes conducted, 4 feasibility and needs-scoping studies carried out and 2 diagnostics produced. On the tax and customs management components, this notably resulted in training on VAT and telecommunications taxation in Guinea-Bissau, support from the Directorate General of Customs of Guinea-Bissau, a study carried out in Ivory Coast on taxation and customs duties applicable to the Cultural and Creative Industries (ICC) sector, training on transfer pricing in Niger, as well as interventions by an expert in customs management also spoke at the International Conference on Public Finance (CIRFIP) in Ivory Coast.

4. SUPPORTING FACTORS AND DIFFICULTIES TO BE RESOLVED

Sub-Saharan African countries generally rank below other regions in terms of budget reliability, transparency, asset and liability management, budget strategy, predictability and control of budget execution, and accounting and reporting (2022 PEFA Global PFM Report). The findings drawn up in the various TADAT diagnostics and reports from

AFRITAC TA missions identify difficulties at several levels which reflect weaknesses in the exercise of the missions of tax and customs administrations, and the existence of numerous tax exemptions which erode the tax base.

Several assessments have highlighted that beading expertise is particularly suited to the African context. It makes it possible to support an administration over time, without creating substitution effects and by developing a lasting relationship between experts and supported actors. It is, as such, complementary to one-off and long-term expertise. FORCE thus makes it possible to fill a gap in the French cooperation system.

5. LESSONS LEARNED AND OUTLOOK

Between 2022 and 2023, FORCE has notably demonstrated its relevance and its capacity to respond to real needs, aligned with the beneficiaries' PFM systems reform plans. The system has also managed to find its place on the spectrum of support for capacity building in terms of financial governance, ensuring that it positions itself where other TFPs were not active or in addition to larger-scale support. Finally, it appears that FORCE makes it possible to usefully complement the arsenal of aid in support of financial governance, either by supporting where France does not have long-term technical support interventions, or by supplementing the latter on other components or on unanticipated needs.

The outlook for 2024 focuses on the finalization of current activities and the preparation of a more ambitious 2nd phase. The continuation of the system will make it possible to consolidate the achievements and maintain a strong link with partner administrations. Following the external evaluation of the system conducted in 2023, FORCE also plans to extend its intervention to other regions (CEMAC) and add a component on public debt and cash management.

6. RISKS, MITIGATION FACTORS, AND SUSTAINABILITY OF RESULTS

To mitigate the risk of facing a lack of requests from beneficiaries or receiving inappropriate requests, FORCE supports administrations in identifying and formulating their needs, in close coordination with the local AFD agency and other donors in the sector.

To ensure project sustainability and beneficiary ownership of the various support stages, FORCE offers capacity-building modules based on preliminary assessments and ex-post monitoring. FORCE's approach also revolves around participatory measurement, practical training through coaching ("Learning by doing"), and trainer training.

Country: Multi country (Cameroon, Côte d'Ivoire, Mauritania, Niger, Senegal, Togo)
Project name: Projet régional d'appui au renforcement des statistiques de l'économie numérique et accompagnement à l'utilisation de la science des données (DATAFID)
Duration: 2022-2024
Operator: EF
Total amount: 2.5m €
Status: in progress (last year)

1. OVERVIEW 2023

The project is entering its final year of implementation, with different challenges depending on the components and their aspects. The "digital economy statistics" component is somewhat behind schedule and will certainly not be completed on time; studies on the digital taxation component will be completed on time; use cases have shifted to a training approach; and FERDI's training programs will also be completed by the end of the project. The coup d'état in Niger affected all components, especially the data science component. In other countries, the heterogeneity of levels remains a major problem. Partners have been in great demand (IHEDD-FERDI, Afristat, Institut Louis Bachelier, INS Côte d'Ivoire, etc.), and will continue to be so until the end of the project, as their participation is important for the successful implementation of activities. Finally, at the end of 2023, the project team must prepare for the closing of the grants and ensure that the grants are completed. EF has also already begun to propose avenues for consideration for the preparation of a new phase for the DATAFID project.

2. ACTIVITIES CARRIED OUT IN 2023

Component 1: Digital Economy	Component 2: Data Science	Advocacy and Communication Component :
Statistical section o Development of tools (survey manual, questionnaires) o Tool validation workshop o Training of data collection agents o Data collection o Tabulation plan validation workshop o Start of data analysis Taxation section o Identification of digital taxation needs o Studies on tax potential in Togo and Cameroon, with diagnostics and feedback.	Training section o Production of online training modules o Workshop in Abidjan on transfer pricing o Finalization of advanced training o Workshop in Clermont-Ferrand on generative AI o 8-week training at ENSEA Use case section o Field missions in Niger and the WCO o Deployment of the Datalab in Côte d'Ivoire, missions in Mauritania and Togo o Hackathon in Abidjan	o Production of a newsletter and a white paper to popularize data science in the first half of the year o Publication of the first Data stories and popular articles in September o Production and publication of videos on social media, notably during the DATAFID challenge in December o Participation in international events: Presentation of the project at meetings and seminars, notably at the WCO in May, the IMF in July, and the Conference on Public Finance Reform in November.

3. DIFFICULTIES ENCOUNTERED IN 2023

The project's success depends on the level of partner engagement. DATAFID has successfully brought together a community that works together and shares experiences. However, it has sometimes been observed that activities could suffer from institutional changes, problems in the flow of information, or even issues with long-term commitments. The case of Côte d'Ivoire was mentioned, where the project received instructions to terminate a project that had been validated and well advanced, resulting in a significant loss of resources and team time. Elsewhere, long periods of silence were sometimes observed, even though action plans had been collectively validated. Several solutions could address these problems:

- Have more resources on site for greater proximity and monitoring of projects
- Obtain greater involvement from management with regular feedback
- Establish exchange loops between partners for better coordination

4. EXPECTATIONS FOR CONTINUITY AND CHANGES TO BE CONSIDERED

The DATAFID project combines the themes of the digital economy and data science by adopting an agile and iterative approach. However, this flexibility led to a lack of clarity regarding objectives, making monitoring results more complex. Furthermore, the combination of these distinct themes blurred the project's identity and generated some misunderstandings among partners, although the two axes enabled the mobilization of a broad audience and the creation of synergies. Moving forward, the plan is to simplify the scope and focus on data science.

The lessons learned from this first phase highlight the need to add a strategic dimension to the operational approach, in order to raise awareness of data governance and acculturation issues within directorates-general. It is also crucial to strengthen the project team's national presence to better support administrations according to their level of maturity. It would also be relevant to open the project to new French-speaking African countries, based on their interest, and to continue the work already underway with the beneficiaries. The next step for the latter is to scale up the tested use cases, a crucial step to ensure impact. The geographic location of the project leadership, in Côte d'Ivoire during this first phase, could be reviewed based on new priorities and the project's geographic scope.

Finally, in terms of funding, €2.5 million was disbursed between 2021 and 2023. It would be worth exploring additional sources, leveraging the support of donors such as the EU, which is already contributing to the Data Governance project.

Country: Multi country (14 member states of CEMAC and WAEMU)
Project name: Projet d'Appui Régional aux cadres des Impôts et des Douanes (PARFID)
Duration: 2020-2024
Operator: EF
Total amount: 5m €
Status: in progress (last year)

1. OVERVIEW, QUALITATIVE ASSESSMENT OF ACHIEVEMENTS IN 2023, OVERALL PERCEPTION BY BENEFICIARIES.

The Regional Support Project for Tax and Customs Executives (PARFID) made it possible to meet the objectives of strengthening the initial and continuing training of tax and customs administration officials in the 14 WAEMU and CEMAC member states. A 5 million € grant from the DG Trésor was awarded to implement these activities over a period of 3 years. While the project was scheduled to end on December 31, 2023, a 10-month "No Cost Extension" request was accepted by the DG Trésor. The project was therefore extended until October 31, 2024, and the end of operational activities was scheduled for June 30, 2024. This additional period will allow for the continuation of key activities (training of trainers, support for HR/training department managers, deployment of initial tax training modules), and provide the opportunity to create new initiatives. Furthermore, two evaluation and capitalization missions will have to take place at the beginning of 2024, to report on the relevance of the activities.

2. ACTIVITIES CARRIED OUT IN 2023

The activities carried out in 2023 illustrate the continuation of the project and the completion of certain courses:

- The completion of initial training modules by executives from the tax directorates general;
- The implementation of workshops to support the appropriation of training modules;
- The organization of regional workshops (training in HR tools and training management, training of trainers in risk management and general corporate accounting) and training in adult learning in beneficiary countries;
- The organization of a workshop bringing together the Directors General of schools and administrations, and a workshop to consolidate and capitalize on the HR Frameworks and Training Management courses;
- The completion of the e-learning course with the creation of a capsule of the adult learning course;
- The continuation of the "Executive Academy" course;
- Launch of HR support within the tax and customs directorates genera
- By the end of the implementation period in 2024, the majority of the planned activities will have been completed.

3. POSSIBLE SOURCES OF UNCERTAINTY THAT COULD AFFECT PROJECT COMPLETION, RELEVANT MITIGATING FACTORS, AND PROSPECTS FOR SUSTAINABILITY OF RESULTS

The main difficulty encountered over the past year has been the suspension of cooperation with Niger and Burkina Faso following the coup d'état in Niger in July 2023. Furthermore, a difficulty in the sustainability of activities that the project plans to deploy at the regional level has also been identified and has led to two consequences: on the one hand, the regionalization of continuing education courses has become a political issue, which cannot be addressed at the project level; on the other hand, the internalization of training by the countries has led to the proposal to partially orient the project towards bilateral support from 2 or 3 countries.

4. EXPECTATIONS IN TERMS OF PROJECT CONTINUITY AND DEVELOPMENTS TO BE CONSIDERED

It is important to sustain the achievements and ensure the continuity of this flagship project, particularly with regard to the regionalization aspect by adding a multi-country dimension and local interventions by strengthening the link with the commissions (WAEMU-CEMAC). Regionalization has two meanings and addresses two different needs:

- A strictly regional approach, with a need for regional governance, with identical training for all directorates-general in all countries (training in management, support functions, and cross-functional professions), and support for regional programs by the WAEMU and CEMAC commissions.
- A multi-country approach, with a need to continue peer-to-peer exchanges. Indeed, PARFID generated regional emulation among participants, and communities of stakeholders were created.

Finally, the need to adopt support at the national level was felt. The aim would be to help the Directorates-General for Taxation and Customs improve their HR management and training systems, and to help training schools and the National School of Administration (ENA) improve initial and continuing training.
Of the €5 million allocated by the DG Trésor for the project, the entire amount was paid to them by the end of 2023, with €3.5 million of this amount (70%) being spent on operational matters.

Country: Gambia
Project name: MRI Support Project in Gambia (MRI Gambia)
Duration: 2022-2024
Operator: AFD
Total amount: 2m €
Status: in progress (last year)

1. SUMMARY PROJECT DESCRIPTION

The project aims to optimize the DRM of the Gambia Revenue Authority (GRA) by promoting tax compliance and leveraging information and communication technologies in the tax and customs field. With this in mind, the project is structured around two main components: (i) maximizing the domestic resource mobilization effort (taxpayer awareness, tax and customs regulations, etc.); and (ii) modernizing and improving the efficiency of the GRA (cyber security, internal audit, data center).

2. OVERALL IMPLEMENTATION STATUS

The project is progressing well, with a 24% increase in revenue collected by the GRA in 2023 compared to 2022, and a 36% increase in revenue in the first quarter of 2024 compared to the same period in 2023. More than 350 agents have been trained, and two regulatory frameworks have been developed for post-clearance audits and authorized economic operators. The tax court has been designated as a public agency under the supervision of the Ministry of Finance, with a specific budget for 2025. The project has also developed synergies with other donor initiatives such as the IMF, the EU, the World Bank, and the African Development Bank. The latest AFD supervision mission noted a strengthened relationship of trust between the AFD and the GRA, as well as high counterpart satisfaction, as highlighted by the Chair of the Board of Directors and the Commissioner General.

By the end of 2023, half of the amount allocated to the project had been used, namely 1 million €, over the period 2021-2023.

3. MAIN ACHIEVEMENTS IN 2023

Improving taxpayer services and relations: 24 radio programs and 44 television programs were produced to raise taxpayer awareness and encourage voluntary compliance.

Maximizing revenue collection: The project directly contributed to a 36% increase in international trade revenue in 2023 compared to 2022. A procedure was established to facilitate the acquisition of Authorized Economic Operator (AEO) status for companies, encouraging them to comply with tax regulations while promoting a more transparent and competitive economic environment.

Strengthening audit capacity: Significant progress was made in the area of post-clearance audit (PCA). The PCA team, supported by a TA, developed and validated the document governing their procedure, making it fully operational (field audits, publication of audit reports, and trade facilitation). In addition, 40 PCA staff members were trained in auditing and compliance enforcement in specific sectors (telecommunications and finance, among others).

Digitalization: Information and communications technology (ICT) reforms, such as data center upgrades and digitization, have improved GRA processes, enhancing GRA efficiency and minimizing tax evasion. Two data centers were installed and 25 staff members were trained.

Improved M&E: The development of online monitoring and evaluation software and dashboard training significantly improved the monitoring and implementation of project activities. This also contributed to the development of GRA's new Corporate Strategic Plan (CSP) 2025-2029. To date, 200 staff members have been trained in monitoring and evaluation software, and balanced scorecard software has been purchased.

4. SUPPORT FACTORS AND DIFFICULTIES TO BE RESOLVED

The mutual understanding between AFD and GRA has increased the project's effectiveness. The dynamism of the working group has notably enabled synergies and good coordination with the Gambian authorities. Despite progress, GRA still faces challenges in increasing and diversifying its sources of tax and non-tax revenue. The narrow tax base and the prevalence of the informal economy remain major challenges. Progress is needed in tax compliance, the fight against fraud and tax evasion, and the modernization and digitalization of GRA. It is also necessary to strengthen capacity for collecting and analyzing tax and customs data, particularly through the modernization and digitalization of GRA. In 2024 and 2025, AFD will focus on completing the project and capitalizing on lessons learned for the future. In this perspective, at the request of the MoFEA and in collaboration with the GRA, a phase 2 of the project is being examined.

5. RISKS, MITIGATION FACTORS AND SUSTAINABILITY OF RESULTS

In terms of political risk, maintaining good cooperation between the government and the GRA is essential, particularly with regard to the reform mandate and the latter's autonomy, as well as maintaining an ambitious commitment to reform. Regarding operational risk, cooperation between the government and the GRA is essential for the reform mandate and the GRA's autonomy. The first years of project implementation have demonstrated the GRA's capacity in this regard, but have also made it possible to identify areas for improvement to strengthen the impact of the supported actions. Regarding coordination risk, good coordination of activities and support from the various TFPs is essential.

As for the sustainability of results, the project contributes to increasing tax revenues and modernizing the tax administration, strengthening the GRA's capacities in project management and MRI. Direct implementation by the GRA strengthens ownership and sustainability of effects, fostered by systematic alignment with national public finance reform and MRI strategies and action plans.

Country: Benin
Project name: Projet d'Appui à la Modernisation du Système d'Information des impôts du Bénin (PAMSI)
Duration: 2022-2026
Operator: AFD
Total amount: 4.5m €
Status: in progress

1. SUMMARY PROJECT DESCRIPTION

The purpose of the project is to contribute to increasing the tax rate by 3 to 4 percentage points of GDP in 5 years following the very ambitious objective set by the government, in order to get closer to the WAEMU regulatory threshold set at 20% of GDP. The activities are organized around three main areas: (i) Support for the deployment of a Business Intelligence solution to better exploit administration data; (ii) Support for the dematerialization of certain procedures (electronic invoice, telepayment, etc.); (iii) Strengthening and securing the IT infrastructure. Overall, the perception is positive for this project which remains modest, in support of the national will and the administration's efforts to improve domestic revenue.

2. OVERALL IMPLEMENTATION STATUS

The project is on track: the first phase of technical expertise (training, studies, and strategies) was completed in 2023, allowing the second phase, led directly by the Beninese DGI, to begin. The baseline diagnostic (TADAT) for MRI has been completed, several studies on high-tax potential sectors have been conducted, and materials produced to improve tax compliance and taxpayer assistance. National and international teams dedicated to component 2 have been recruited. The first steering committee meeting confirmed the establishment of project governance in October 2023. The project also benefits from support from the IMF and other international partners.

At the end of 2023, the project's allocated amount had reached 997,607 € out of 4.5 million €, or approximately 22%.

3. MAIN ACHIEVEMENTS IN 2023

Studies on the single property tax, the taxation of e-commerce, and the taxation of financial transactions have led to the formulation of new recommendations. The TADAT diagnostic produced has also helped guide efforts in terms of tax policy and its implementation by the tax administration, as well as the continuation of reforms. A master plan for the DGI's information system has been developed to guide operational implementation. Missions have refined the needs of departments, and tools to promote tax compliance have been developed. Finally, a study visit to the Rwandan Revenue Authority has enabled four DGI agents to receive training in personnel management and tax policy evaluation methods.

4. SUPPORT FACTORS AND DIFFICULTIES TO BE RESOLVED

Benin has made considerable progress in its macroeconomic management over the past five years, placing its economy on solid foundations. However, the country is now facing the combined effects of the deteriorating regional security situation and the erosion of purchasing power amid the war in Ukraine. The success of the second Eurobond issue and the mobilization of domestic revenue are crucial to financing development and security needs while maintaining debt sustainability.

Nevertheless, revenue mobilization remains the cornerstone of the reform program that Benin agreed with the IMF. This increased mobilization of revenue, particularly domestic revenue, should enable the country to create the fiscal space needed to meet its significant development and security needs while preserving debt sustainability. Maintaining good public financial management and increasing the tax burden are the two main medium-term objectives.

5. LESSONS LEARNED AND OUTLOOK

The study on the taxation of e-commerce first revealed the tax potential of the digital economy, estimated at 66 billion CFA francs. The assessment of the property tax potential quantified the overall property potential (93.65% uncollected) and the potential of the single property tax for 10 municipalities in Benin. In 2024 and 2025, the program will have to focus on the full implementation of the identified solutions and the commitment of the subsidy (at least 60%). Strengthening the DGI's capacity and improving internal coordination will be essential.

6. RISKS, MITIGATION FACTORS, AND SUSTAINABILITY OF RESULTS

In terms of political leadership, the DGI is very proactive and dynamic, and receives full support from the Ministry of Finance. Financial risk is also limited. The DGI is already undertaking a series of reforms using its own resources. The DGI is currently developing a new operational solution called "eTax/SIGIBE" by transferring data from the existing SIGTAS tool. The success of this transfer and migration, as well as the operational deployment of this new tool, will determine the entire implementation of future support and will need to be tested before it begins. Similarly, best practice guidelines for data quality and security management and control will need to be established to ensure the benefits of the investments are reaped. Upstream, the updating and operationalization of the DGI's IT Master Plan will help establish the entire system. It has been developed and will be presented as a reference document in early 2024.

This type of reform requires significant cultural changes within the tax administration. The risk of hindering change has been clearly identified, highlighting the need to adapt training and identify new profiles for recruitment. One of the main risks identified concerns the ability of taxpayers and businesses to access sufficient internet service to enable them to file their returns online. Similarly, the entire national territory must be able to be connected to the data infrastructure deployed via sufficient network deployment within the decentralized administrations. Failing this, "offline" solutions may be considered and deployed.

Country: Guinea
Project name: Programme d'appui à la MRI et aux corps de Contrôle en Guinée (AMRIC)
Duration: 2023 – 2027
Operator: AFD
Total amount: 5m €
Status: in progress

1. SUMMARY PROJECT DESCRIPTION s

The AFD, using PISD resources (€5 million), in co-financing with the EU (€3 million), supports the Republic of Guinea so that the State and pilot local authorities have increasing own resources (tax and non-tax revenues) to carry out public policies for the benefit of the population. Expertise France (EF) is the overall implementation manager for the entire program. The AMRIC program is structured into 4 components: (i) strengthening the administration's capacity to mobilize tax resources and to define and manage tax policies (AFD & EU funding); (ii) increasing resource mobilization in pilot communities (AFD funding); (iii) strengthening the customs administration's capacity to mobilize resources and fight fraud (EU funding); (iv) strengthen the capacity of oversight bodies (EU funding) and CSOs to participate in the development, monitoring, and evaluation of state and pilot municipal budgets (AFD funding).

In terms of governance, the steering committee is the project's guiding and decision-making body (strategic guidelines, validation of work plans, and activity schedules). It is chaired by the Ministries of Budget (MB) and Economy and Finance (MEF). Technical committees are organized, by component, to coordinate implementation and ensure proper monitoring of operations.

2. OVERALL IMPLEMENTATION STATUS

One year after the project's launch, the pace of implementation and deployment of activities is generally satisfactory. By the end of 2023, 17 activities were underway and 14 were being implemented. All beneficiary administrations (central and local levels) expressed their satisfaction with the program. The project's target tax burden for 2023 (12.8%) was achieved (12.97% according to the IMF), demonstrating an increase in efforts to mobilize tax and non-tax resources in Guinea.

By the end of 2023, the project's allocated amount had been used up to 690,038 € out of 5m €, or approximately 14%.

3. MAIN ACHIEVEMENTS IN 2023

The 2023 tax expenditure assessment was completed, providing the Ministry of Finance with evidence on tax revenue losses. A dissemination workshop is planned to better share the results of this assessment. This also helped strengthen the capacity of the Tax Policy Unit. The program also supported the development of several key documents for the Guinean tax administration (including a review of the Authorized Management Centers, a diagnosis of the Tax Administration System, and a tax summary).

At the pilot municipalities covered by the program (Boké and Kissidougou), several flagship activities were launched: (i) development of concerted action plans to strengthen financial autonomy; (ii) dissemination of the budgetary and accounting nomenclature of local authorities; (iii) legality audits to assess the current status of the legality of acts and documents in the pilot municipalities.

Furthermore, the project is co-financed by the EU, which allows for good coordination with the latter's other initiatives in the PFM sector. The project is being implemented in close collaboration with ANAFIC (PAGL2 with World Bank funding) and AFRITAC. On the French team side, significant synergies have been developed between AMRIC and FORCE.

4. SUPPORT FACTORS AND DIFFICULTIES TO BE RESOLVED

Progress in structural reforms in public finance management is relatively slow, as confirmed by the latest IMF reviews. The main financial authorities need to be strengthened, particularly the DGI. Indeed, the measures recommended for the DGI during the various assessments are slow to be implemented. The DGI's needs are numerous and relate to its organization, the capabilities of its staff, and its scope of expertise.

At the decentralized level, shortcomings have been noted, including:

- the DGI's coordination of tax collection across the country;
- the establishment or upgrading of decentralized tax and treasury services; and
- the interconnection between these services and the central administration to ensure their management.

It should be noted that information on the status, operational performance, and practices of decentralized services is generally very poor. Also, although the potential for DRM in the regions is difficult to assess, it remains largely underexploited due to poor tax collection.

Finally, there is a need to strengthen oversight of budgetary processes, both at the central and decentralized levels. In some communities, civil society organizations could be mobilized to work with the state and local governments to further promote tax compliance and accountability.

5. LESSONS LEARNED AND OUTLOOK

The AMRIC program is generally on a good trajectory, which should allow it to reach cruising speed in 2024. The main priorities for 2024/2025 are to deploy all components more widely, particularly in terms of implementing tax compliance activities and strengthening the Medium-Sized Enterprise Tax Centers in Boké and Siguiri. A mid-term evaluation will be carried out during 2025.

6. RISKS, MITIGATION FACTORS AND SUSTAINABILITY OF RESULTS

In terms of institutional risks, even though the transitional authorities have reaffirmed their commitment to increasing their MRI, the results in terms of tax burden rates remain limited despite the efforts of recent years. In this context, it appears important to work on strengthening tax administration, as well as on tax compliance and tax compliance. Furthermore, good interministerial coordination between the various ministries involved is necessary, hence the importance of establishing a steering committee chaired by the Ministry of the Budget. Given the nature of the French Treasury-EU financing, it remains essential to ensure good coordination with the latter. This risk is mitigated in particular by mobilizing a single operator (Expertise France) and joint governance.

Regarding the sustainability of the results, the project anticipates lasting effects on the institutional framework through decision-making methods (consultation and participation), information, and transparency. Beyond strengthening the national GFP system and pilot local authorities, the project aims to strengthen the capacity of CSOs to take part in the construction, monitoring and evaluation of state and pilot municipal budgets.

Country: Mauritania
Project name: Projet d'Appui à la Formation en Finances publiques (P2FP)
Duration: 2023 – 2025
Operator: EF
Total amount: 1.5m €
Status: in progress

Endowed by the DG Trésor with a budget of €1.5 million, the P2FP Project aims to support the Mauritanian MRI by designing and deploying a sustainable system for developing the public finance skills of State agents, particularly those of the Ministry of Finance.

1. OVERVIEW AND OVERALL ASSESSMENT OF ACHIEVEMENT IN 2023

Due to a delayed start, the project was scheduled to end in December 2023 but has been extended until the end of April 2025. The project's inception report was submitted to the Mauritanian partners in July 2023, and the first steering committee meeting was held in November 2023 in Nouakchott, receiving positive feedback on the initial stages. The first half of 2023 was largely devoted to building and launching the P2FP technical team, with the recruitment of a resident expert for the Training component (April 2023) and a specialist for the Employment and Skills Planning (GPEC) (June 2023).

Of the 1.5 million e paid by the DG Trésor to EF for the P2FP project, 329,981 € (22%) had been used by the end of 2023. The remaining balance shows that an extension of the project duration is necessary to complete all planned activities, particularly those extending to 2025. A reallocation of funds in certain categories (such as travel, equipment and training) could also be considered in order to optimize the use of available resources and ensure the full implementation of the project.

2. ASPECIFIC ACTIVITIES CARRIED OUT IN 2023 AND THEIR RESULTS

In the Training component, modules were designed and delivered as a prerequisite for the creation and launch of a multi-year training plan for the Ministry of Finance (40 managers were trained in adult education).

For the Jobs and Skills component, the development of job descriptions was selected as a priority activity to be undertaken in the second half of 2023, in order to establish an objective basis for defining training needs. Managers holding key positions at the Ministry of Finance were then trained and supported in drafting the job descriptions. The Director of Administrative and Financial Affairs (and Chair of the P2FP Steering Committee) and the Directors General of the Ministry of Finance expressed their great satisfaction with these achievements. Thus, effective coordination with the Ministry of Finance, the ENAJM (National School of Management and Training), and the MFPT (French Ministry of Education and Training) was established to ensure synergy between national continuing education stakeholders.

3. PROJECT CONTINUITY AND PROJECT PROGRESSION TOWARDS OBJECTIVES

The project is progressing toward its objectives, with key deliverables such as initial training for managers and the creation of job descriptions. By 2024, the P2FP will continue the process of developing job descriptions (targeting 400 job descriptions) while gradually handing over support to a Ministry GPEC team, supported by the expert. The project will also pilot other HR management levers related to training investment (professional interviews and skills assessments). In the first half of 2025, significant support will be provided for the organization and implementation of an HR function at the Ministry of Finance.

The performance indicator related to the creation of a three-year training plan for the Ministry of Finance and training governance are currently being prepared. In 2024, a three-year training plan will outline the modules (hybrid or e-learning) to be financed and delivered for the benefit of MF agents over the period 2024-2025. This plan will be supplemented in 2025 by the formulation of a strategy to ensure effective and long-term implementation of the training effort. Finally, a training governance system will be designed and implemented, including the organization and implementation of a Training service integrated into the future central HR function of the Ministry.

4. SOURCES OF UNCERTAINTY AND MITIGATING FACTORS

The project may face challenges related to Mauritania's political and economic stability, which could disrupt its continued implementation. Furthermore, the sustainability of continuing education funding at the national level remains uncertain. However, the P2FP is committed to developing synergies between key national stakeholders in the field of continuing education (including the Ministry of Finance, ENAJM, and MFPT), as well as ensuring the transfer of engineering and management skills from international and local experts and trainers to Mauritanian teams. The extension of the project until 2025 will provide an opportunity to adjust activities and strengthen local teams' ownership of processes. Furthermore, the gradual implementation of the HR function at the Ministry of Finance should contribute to the sustainability of results.

5. SUSTAINABILITY PROSPECTS

The project aims to secure sustainable funding to ensure the continuity of training and human resources management activities after the end of the technical assistance. To this end, efforts will be made to establish a sustainable funding mechanism for continuing education in all Mauritanian ministries. At the same time, the P2FP is committed to proposing the expansion of successful initiatives to the national level at the Ministry of Finance.

Country: Cameroon
Project name: Projet d'Appui au Système Fiscal Camerounais (PASFIC)
Duration: 2022 – 2025
Operator: EF
Total amount: 2m €
Status: in progress

PASFIC

1. CONTEXT AND GENERAL OVERVIEW

The project benefits from a favorable overall context, marked by a strong desire for reforms within the Directorate General of Taxes (DGI). However, there is a risk of shifting priorities due to the numerous reforms launched simultaneously by the administration. The project has experienced operational and budgetary delays, particularly with the identification and deployment of the project manager in March 2023. In addition, the change of DGI in March 2023 has made contacts with the DGI more difficult.

2. SUPPORT, CHALLENGES AND COLLABORATION

The presence of the project manager within the DGI, with a dedicated office, facilitates dialogue despite administrative burdens that slow down decision-making. Challenges to overcome include establishing a dynamic of activities for 2024, adjusting previously identified needs and modifying activities if necessary. It is also crucial to plan these activities, mobilize the DGFIP, and call on private expertise. Coordination with other TFPs, such as E-Sud and GIZ, is in place, ensuring smooth progress of activities. Collaboration with the DGFIP allows for the identification and mobilization of experts.

3. OPERATIONNAL CHALLENGES

In 2023, activities focused primarily on process development, with concrete achievements expected in 2024. Remaining activities include improving the reliability of the personal data file, progress on the methodology for the service offering for the Business Formalities Centers (CFLP), and training. It is necessary to identify possible support for personal taxation and define training needs.

4. MIN RISKS

The main risks identified include a heterogeneous IT environment, characterized by the lack of available data due to the various applications developed without coherence between them, as well as uncertainty over the vote on the decentralization bill, with reluctance among elected officials regarding the reform of local taxation.

5. POSSIBLE ADJUSTMENTS TO THE PROJECT

No significant adjustments are currently being considered. However, due to the delay in the project launch, a six-month extension is requested to implement the work plan and achieve the set objectives. A request for an extension of the implementation period with a constant budget will be submitted.

Country: Senegal
Project name: Datamining
Duration: 2022 – 2025
Operator: EF
Total amount: 0.4m €
Status: in progress

1. OVERVIEW AND ACHIEVEMENTS IN 2023

The Datamining project is co-funded by the French Treasury and the European Union and implemented by Expertise France. Its objective is to provide support to the Intelligence Directorate of the Senegalese Directorate General of Taxes and State Property. The main objective is to support the implementation of the SRMT (Medium-Term Revenue Strategy), which should enable Senegal to achieve the target of a 20% tax burden by 2025, the threshold set by the WAEMU.

The budget for the PISD was secured at the end of 2022, allowing initial actions to be launched in 2023. However, due to political constraints (riots in 2023, political crisis), achievements in 2023 were limited. A review mission was conducted in November 2023 during a lull in activity, involving three experts (two specializing in land registry and one IT specialist). This mission identified a pilot area in central Dakar, recognized for its strong potential in terms of property taxation. This exploratory work laid the foundations for a targeted and strategic experiment for the project. The objective is to improve Senegal's historically low property taxation.

Of the 400,000 € paid by the French Treasury to EF in 2022 for the Datamining project, 16,000 € had been spent by the end of 2023. Funds were consumed relatively low, with only 4% of expenditures over the 2020-2023 period and 43% of the total budget consumed by mid-November 2024. This is explained by the project's late start in September 2023 and the fact that it is co-financing linked to an existing European Union budget. Therefore, significant expenditures are planned for the end of 2024 and for 2025, a key year for the completion of activities and the full execution of the budget.

2. SPECIFIC ACTIVITIES IN 2024 AND RESULTS

Component 6: Land Registry: Despite an unstable political environment in early 2024 due to the presidential elections and the change of the Land Registry Director, activities resumed strongly in the second half of the year, enabling all the actions initially planned for Component 6 (experimentation, equipment support, and training) to be carried out. The appointment of the new Land Registry Director in July significantly boosted collaboration, enabling the launch of numerous initiatives, such as the provision of high-performance equipment and a three-person team dedicated to data science issues in land matters.

Component 5: E-commerce - Improving tax revenues from e-commerce: We indirectly contributed to a major legislative change, facilitating the taxation of e-commerce players, particularly foreign operators. An ambitious web scraping experiment was carried out on local sites similar to Le Bon Coin, with convincing results. This experiment demonstrated the potential of automated tracking of online transactions. To industrialize such processes, as in France and certain Maghreb countries, additional funding would make it possible to track sales on social media such as TikTok and combat tax fraud linked to influencers and borderline illegal activities.

Indicators and relevance: The project directly contributes to improving the government's desired tax burden (20%). The project's relevance is also confirmed by the positive feedback from beneficiaries and the rich discussions with the new director of the land registry. The expected fiscal impact is particularly significant in the Dakar area, and synergies with other projects are underway. The next steps will consist of a report on the status of tax gains achieved in the experimental zone, a RETEX (feedback) with a view to generalization, and a mission planned for July 2025 with the aim of quantifying the results.

3. SOURCES OF UNCERTAINTY AND SUSTAINABILITY OF RESULTS

Political unrest, particularly the legislative elections, poses a source of uncertainty. However, close collaboration with the DGI and the increased involvement of the land registry in the project are helping to mitigate some of these risks. The new government has repeatedly communicated the importance of property tax revenue to citizens and landlords. Thanks to initiatives on the ground, it is hoped that the projects will continue, with positive prospects following the elections. As for the e-commerce component, significant resources are required to move beyond the experimental stage.

4. CONTINUITY OF THE PROJECT AND POSSIBLE MODIFICATIONS

Continuity is ensured through enhanced and sustained collaboration with the Land Registry Directorate. Future adjustments could include deeper integration with the project's IT and data science components, in line with the DGI's recommendations. Additional funding sources under PISD II would be required to support this expansion, particularly for the e-commerce component from September 2025 to September 2026 (between 450,000 € and 500,000 €).

APPENDIX 2: MULTILATERAL ACTIVITIES

Revenue Mobilization Trust Fund (RMTF) - IMF

Main objectives of the program

The RMTF aims to strengthen domestic revenue mobilization (DRM) by addressing systemic weaknesses in tax systems, enabling beneficiary countries to achieve fiscal sustainability to support development priorities. Its objectives include:

- Supporting sustainable revenue collection, particularly in low-income and fragile states, to reduce dependence on external aid.
- Improving tax policy frameworks for greater fairness, simplicity, and effectiveness.
- Strengthening tax administrations to improve compliance, transparency, and efficiency.
- *Supporting capacity building efforts to ensure the sustainability of tax system improvements.*

Program structure and modules

The RMTF implements 10 modules to address country-specific needs and provide targeted capacity building support:

- **Module 1** – Reform Strategy and Management: Establish governance frameworks and reform plans to guide comprehensive tax reforms.
- **Module 2** – Tax Policy Design: Develop and refine country-specific tax policies, including international tax and environmental tax measures.
- **Module 3** – Tax Administration Organization: Advise on improvements to organizational structure.
- **Module 4** – Compliance and Risk Management: Build risk management frameworks for compliance and institutional risk mitigation.
- **Module 5** – Core Business Functions: Improve core tax administration processes, such as taxpayer registration, audits, and digitalization.
- **Module 6** – Support Functions: Develop human resources and IT systems to support tax administrations.
- **Modules 7 & 8** – Training and Peer Learning: Providing training and fostering knowledge sharing through conferences and webinars.
- **Module 9** – Tax Tools: Supporting ISORA/ISOCA surveys of tax and customs administrations and the World Longitudinal Income Database (WoRLD).
- **Module 10** – Research and Analytics: Using data-driven tools and research to inform and improve policy decisions.

Beneficiary countries and initiatives by the end of 2023

As of the end of December 2023, 52 countries had benefited from RMTF initiatives, with 31 active projects per country. Of these, 24 projects were in Africa, reflecting a significant concentration on the continent; Francophone countries included Senegal, Mali, Côte d'Ivoire, and Chad, where reforms focused on developing tax policy and strengthening administration. At least 45% of projects targeted fragile and conflict-affected states (FCS). Tax policy reforms supported Medium-Term Revenue Strategies (MTRS) in nine countries, including Senegal and Ghana, and capacity-building projects emphasized digitalization and risk management, particularly in African nations such as Liberia and Zambia.

Use of funds at the end of 2023

The total approved budget of the RMTF was $83.3 million since 2016, with $78.2 million utilized, reflecting an absorption rate of 94% as of October 2023. The remaining funds of $5.1 million are allocated to projects taken over by the Global Partnership on Public Finance (GPFP), as since January 2024 the RMTF is part of the GPFP 2024 - 2028, bringing together expertise on domestic resource mobilization, public expenditure and public financial management (the GPFP integrates the RMTF, the Managing Natural Resource Wealth Thematic Fund (MNRW), the Tax Administration Diagnostic Assessment Tool (TADAT), capacity building on public expenditure, and several bilateral instruments with different development partners). Of the total, RMTF technical assistance projects for Africa accounted for $38.7 million, including $18 million for West African countries, including Francophone countries, for programs in 13 countries: Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Côte d'Ivoire, Comoros, Democratic Republic of Congo (DRC), Mali, Mauritania, and Senegal, as well as Cape Verde and Guinea-Bissau, which are primarily Portuguese-speaking but linked to Francophone networks. These countries primarily participated in reforms and initiatives focused on strengthening tax administration, managing compliance risks, and digitizing tax processes, closely aligned with RMTF objectives.

France contributed $10 million, making it one of the largest donors, and other key contributors included the EU, Japan, the United Kingdom, and Germany.

Encouraging results and challenges

The RMTF demonstrates a successful model of targeted tax support and international cooperation. Its success in improving tax compliance, adopting MTRS frameworks, and advancing digitalization underscores its relevance and adaptability. Its ability to deliver high-impact reforms in challenging environments, particularly in fragile states, underscores its relevance and alignment of tax reforms with broader development strategies, positioning beneficiary countries to achieve fiscal independence. However, persistent challenges in fragile states, legislative barriers, and uneven institutional capacity underscore the need for tailored, long-term interventions.

Encouraging results include:

- Increased revenue mobilization, with improved tax revenue-to-GDP ratios in several beneficiary countries, also thanks to structural reforms supporting post-pandemic recovery by surpassing pre-COVID-19 revenue levels in most countries.
- Adoption of Medium-Term Revenue Strategies (MTRS) by nine countries, including Ghana, Senegal, Ethiopia, and Rwanda, which provide clear, long-term reform roadmaps aligned with national priorities.
- Digitization and IT modernization in countries such as Ghana, Liberia, and Zambia, which have made progress in implementing Integrated Tax Administration Systems (ITAS), while Senegal and Cape Verde have successfully introduced modular digital solutions for taxpayer registration, electronic filing, and automated refunds. • Improved tax compliance and governance, with compliance risk management (CRM) frameworks developed or improved in Ghana, Cabo Verde, and Zimbabwe, while

Liberia implemented reforms for greater institutional transparency, including performance dashboards for tax administration leaders.

- Capacity development, with over 8,000 participants in the Virtual Training for the Advancement of Revenue Administration (VITARA) courses, and over 2,000 officials participating in the Revenue Forecasting and Analysis (RFAx) course. Workshops on international tax treaties and gender-responsive revenue administration strengthened technical expertise.
- Support for fragile states, with tailored interventions in conflict-affected states such as Chad, Mali, and the Central African Republic to address governance vulnerabilities and modernize core tax functions despite ongoing instability.

Challenges and recommendations

- Strengthen support for fragile states: Fragile and conflict-affected states (45% of RMTF beneficiaries) have faced significant obstacles due to weak governance and capacity, resulting in slower progress on reforms. Tailored strategies with on-the-ground advisors and regional partnerships are needed to address these challenges.
- Accelerate digitalization efforts: Delays in IT modernization, particularly in countries with weak infrastructure, have slowed reform momentum. Increased investment in pre-assessment, regional IT solutions, and private sector collaboration is crucial to develop digital tax systems.
- Strengthen legislative and stakeholder engagement: Legislative bottlenecks and stakeholder resistance have slowed policy adoption. Early engagement with legislators and public awareness campaigns are needed to build support for tax reforms.
- Develop institutional capacity: Weak technical expertise in tax administrations has slowed reform adoption. Establishing dedicated tax policy units, improving training programs, and increasing government co-financing will ensure the sustainability of reforms.
- Improve donor coordination and ownership: Fragmented donor efforts have sometimes led to inefficiencies. Stronger government-led coordination and the integration of external support into national strategies will maximize impact.
- Ensure long-term sustainability: Overreliance on external financing poses risks to the continuity of reforms. Institutionalizing reforms and increasing national financial commitments to projects are crucial to maintaining gains.
- Improvements in flexibility, digitalization, and advocacy could improve the effectiveness of the RMTF, while proactive government engagement, technical capacity building, and political support are critical to sustaining reforms. The transition to the Global Fiscal Partnership (GFPP) provides an opportunity to integrate these lessons, enabling the IMF and national governments to collaborate more effectively on long-term fiscal sustainability objectives.

Global Tax Program (GTP) – Banque Mondiale

Program key objectives

The Global Tax Program (GTP), established in 2018 by the World Bank, is its central instrument supporting Domestic Revenue Mobilization (DRM) in developing countries. Its main objectives include:

1. Improving tax policy reforms: Supporting fair, efficient, and predictable tax systems to meet development needs.

2. Capacity and institutional strengthening: Modernizing and digitizing tax and customs administrations to improve compliance and efficiency.

3. Thematic tax reforms: Addressing critical areas such as international taxation, environmental taxes, health taxes, and gender equity in taxation.

Program structure and functioning

The GTP operates through three main windows, each tailored to specific objectives:

Window 1 - Global Public Goods: Focus on tools, diagnostics, and knowledge products, such as the Tax Administration Diagnostic Assessment Tool (TADAT) and the Revenue Boost project.

Window 2 - Country-Level Activities: Tailored technical assistance for DRM reforms at the country level, which accounted for 88% of GTP funds, with significant allocations to IDA-eligible countries and fragile and conflict-affected situations (FCS).

Window 3 - Research, Knowledge, and Learning: Innovative and actionable research to inform DRM strategies, such as studies on gender-responsive taxation and voluntary tax compliance.

Beneficiary countries at the end of 2023

The GTP has supported activities in 110 countries since its inception, including 83 countries in 2023. International Development Association-World Bank (IDA, the World Bank's window for poorer countries)-eligible countries received 70% of allocated resources, while 32% of activities targeted FCS. Sub-Saharan Africa remains the largest beneficiary region given its high DRM needs, with activities supported in 39 countries. Francophone beneficiaries included Burundi, Senegal, and Mali.

Use of funds at the end of 2023

The GTP has made substantial progress in achieving its objectives, with efficient allocation of resources to priority regions and thematic areas. Its ability to leverage partnerships and develop innovative tools supports sustainable DRM impacts, particularly for IDA-eligible countries and FCS. In 2023, the GTP disbursed $17.7 million, representing an execution rate of 81%, a significant improvement over previous years, reflecting an increase in in-person missions and hybrid assistance approaches. Since its inception, the GTP has received $87.4 million in donor contributions.

Encouraging results and challenges

The GTP has shown solid progress in areas such as tax digitalization, health- and environment-related taxation, and institutional capacity building, particularly in Africa and among IDA-eligible countries. Regional disparities and capacity constraints remain significant obstacles, while political instability in some regions has limited the impact of some activities, and some thematic areas lacked momentum. The GTP can continue to rely on context-specific strategies, stronger alignment with national priorities, and enhanced institutional collaboration to achieve broader success.

Results include:

- Program reach and coverage, with assistance provided to 83 countries, including 71% of activities targeted at IDA-eligible countries and 37% at FCS, demonstrating alignment with its objective of supporting countries with critical DRM needs.
- Achievements in tax reforms, with more than 30 countries receiving support to implement health taxes to increase revenue and promote public health; more than 30 countries supported in their climate-related tax reforms through tools such as the Carbon Pricing Assessment Tool (CPAT); and increasing support to modernize transfer pricing and reduce tax evasion through international cooperation.
- Institutional capacity building, through the implementation of digital tax systems and dashboards, Medium Term Revenue Strategies (MTRS) integrating long-term reforms into national policy frameworks, as well as successful implementation of TADAT in various countries.

Challenges and recommendations for the future

- Effectively integrate synergies with other elements of public financing: The GTP's focus on revenue mobilization can increase its effectiveness through stronger alignment with expenditure efficiency and overall fiscal sustainability objectives. This will involve integrating tax policy with expenditure and fiscal sustainability analysis; improving collaboration between tax and expenditure institutions to correct misaligned tax policies; incorporating equity and progressivity into the tax framework by strengthening the link between the distributional impact of taxes and fiscal policies that address inequality and poverty; and strengthening climate and sustainability perspectives in tax policy based on environmental taxation while integrating other climate objectives into fiscal frameworks.
- Deepen thematic focus: Performance varies across thematic areas, with some, such as real estate or extractive taxation, remaining underutilized despite their strong potential. Broadening this focus could involve leveraging tools such as the Tax Policy Assessment Framework (TPAF) or Revenue Boost projects. Furthermore, integrating a gender-responsive approach into tax reforms could be a thematic area ripe for significant growth.
- Strengthen capacity building approaches for FCS states: Capacity constraints in FCS affect the effectiveness of GTP interventions as they hinder the translation of technical recommendations into concrete reforms. More practical training, peer-to-peer learning platforms, and dedicated local advisors could be appropriate, as could tailoring interventions toward more tangible short-term results while building sustainable capacity.
- Expand collaboration and financial mobilization efforts: The GTP benefits from strong financial support that will need to be maintained over time as it increases its ambition and scope. Partnerships with the IMF and the OECD on DRM issues are dynamic but may need strengthening to formulate proportionate responses to the growing challenges they will all face in beneficiary countries. Expanding donor engagement to

include not only traditional but also non-traditional partners will also enable co-development of innovative tools or initiatives such as data exchange platforms or advanced analytics for tax compliance.

Debt Management Facility (DMF) – World Bank and IMF

Main objectives of the program

The DMF, operationalized in its third phase (DMF III) since 2020, aims to strengthen public debt management in low- and middle-income countries. The overall objectives are:

- Reduce debt-related vulnerabilities by improving debt governance, sustainability, and transparency.
- Build capacity through tailored technical assistance (TA), training programs, and analytical tools.
- Support the development and implementation of debt management strategies (DMS), medium-term debt management strategies (MTDS), and annual borrowing plans (ABPs).
- Improve debt transparency through the publication of debt bulletins and improved reporting practices.

Program structure and implementation

DMF III is structured around five key pillars:

- Governance and Institutional Improvement: Focuses on diagnostics (e.g., Debt Management Performance Assessments - DeMPAs) and reform plans.
- Strategy and Policy Improvement: Includes technical assistance and training on DMS, MTMS, Debt Sustainability Analysis (DSA), and PEA.
- Debt Market Development: Supports domestic market development to address financing vulnerabilities.
- Strengthening Debt Transparency: Encourages the publication of debt reports and adherence to international best practices.
- Knowledge Products and Peer Learning: Disseminates knowledge through Massive Open Online Courses (MOOCs), webinars, and practitioner forums.

The main delivery mechanisms include technical assistance (TA) through on-site advisory missions; in-person and virtual trainings covering the bilateral, regional, and global levels; and collaboration with Implementing Partners (PMOs) such as WAIFEM, MEFMI, and UNCTAD. Implementation is demand-driven, with activities tailored to the specific challenges and objectives of beneficiary countries. DMF governance includes a Steering Committee (SC) for strategic oversight and an Implementing Partners Board (IPB) for operational coordination.

Beneficiaries at the end of 2023

By the end of 2023, DMF had delivered capacity building and technical assistance initiatives in 37 countries, totaling over 500 activities since 2020. Sub-Saharan African countries accounted for 67% of these activities, including French-speaking countries such as Burkina Faso, Madagascar, and the Democratic Republic of Congo, particularly in the areas of debt transparency and reform plans.

Use of funds at the end of 2023

By the end of fiscal year 2023, the DMF demonstrated strong financial utilization across regions. Trust fund disbursements supported activities in all regions, with Africa receiving the largest allocation. TA and training absorbed the majority of funds, reflecting robust demand for capacity development. Sub-Saharan Africa accounts for 67%, including the DRC, Madagascar, and Burundi.

Encouraging results and challenges

The DMF's financial sustainability and strategic donor alignment ensure continued impact in addressing global debt management challenges. These achievements underscore the DMF's critical role in strengthening debt management and transparency during a period of heightened global debt vulnerabilities.

- The DMF's key substantive achievements in 2023 include:
- Expanded delivery of technical assistance and training. The DMF conducted 120 activities, including 56 technical assistance missions, the highest level since the start of DMF III. Technical assistance and training efforts focused on critical areas such as DMS, DDA, and improving debt transparency.
- Advancing debt transparency. The DMF improved reporting standards and facilitated the regular publication of debt statistics bulletins in over 43 countries, supporting better decision-making and public confidence. The FMF also introduced tools to streamline debt recording and management, crucial for transparency and long-term fiscal stability.
- Institutional and regional capacity building. The DMF expanded the scope of its training, including massive open online courses (MOOCs), reaching more than 2,500 officials worldwide. In-person capacity building programs were resumed to strengthen debt management institutions, as well as support for programmatic reforms and the improvement of institutional frameworks and reform readiness.

Challenges and recommendations

- Debt Market Development: Fewer TA missions were carried out to develop domestic debt markets in 2023 compared to other pillars, despite this key objective of the DMF, with only 11 activities, reflecting reduced demand or limited focus in this area. Looking ahead, more activities promoting robust domestic debt markets to reduce dependence on external debt and mitigate refinancing risks could be combined with tools to improve transparency and market participation.
- Strengthened engagement on policy reforms: Efforts could be made to integrate debt management into broader fiscal and macroeconomic policies, ensuring long-term sustainability and encouraging more countries to adopt and publish annual borrowing plans (ABPs) and comprehensive MTDS frameworks.
- Improved monitoring and tailored support: Mechanisms could be introduced to track the long-term impact of capacity building efforts and tailor interventions to countries showing slower reform progress.

Local Government Revenue Initiative (LoGRI)

LoGRI aims to empower local governments in low-income countries by transforming their revenue-generating systems. By focusing on property tax reforms, LoGRI bridges the gap between academic research and practical implementation, creating pathways for sustainable governance and equitable distribution of public services. LoGRI is a semi-autonomous initiative of the International Center for Tax and Development (ICTD), based at the Munk School of Global Affairs & Public Policy at the University of Toronto.

Basic objectives

At the heart of its strategy, LoGRI seeks to improve the way local governments mobilize their resources, particularly through property taxation—a revenue source that is too often overlooked but offers significant potential. The initiative's objectives are:

- Boosting local revenues: Strengthening property tax systems to raise revenue equitably and sustainably.
- Building trust and transparency: Developing governance systems that foster citizen trust and accountability.
- Innovating through research: Creating and disseminating operational insights, tools, and frameworks for local government reforms.
- Amplifying international impact: Promoting successful reform models globally, particularly in underrepresented regions.

Program structure: a multi-dimensional approach

LoGRI has adopted an integrated approach, combining research, partnerships, tools, and advocacy. Its four pillars are:

- Applied Research and Knowledge Development: LoGRI conducts interdisciplinary studies to discover effective reform strategies adapted to local contexts.
- Government Collaborations: In direct partnership with national and local governments, LoGRI designs and advises on tailored reforms.
- Technical Support: Practical tools, such as diagnostic frameworks and IT solutions, are developed to improve implementation and long-term impact.
- Global Engagement and Capacity Building: LoGRI facilitates international conversations through events, training, and collaborations, creating ripple effects beyond its direct interventions.

Beneficiary countries at the end of 2023

Since its launch, LoGRI has expanded its footprint to 14 countries, with a particular focus on Africa. By the end of 2023, LoGRI was operating in 11 African nations, including Sierra Leone, Malawi, Zambia, the Democratic Republic of Congo, Senegal, Benin, Togo, Côte d'Ivoire, Nigeria, Rwanda, and The Gambia. By the end of 2023, LoGRI had mobilized 4.5 million €, with France as the largest contributor, confirming its commitment to local governance reform.

2023 Results: Successes and Challenges

The year 2023 was marked by significant successes and some challenges. On the success side, in Sierra Leone, reforms in Freetown tripled property tax revenues; in the DRC, a new IT system in Kananga modernized the local tax administration; and in Global Leadership, the co-organization of 23 international events with the Addis Tax Initiative, FERDI, UN-Habitat, and many others. Challenges persist, however, relating to political resistance, fragile sustainability of reforms, administrative delays in Francophone Africa, broadening the scope beyond property taxation; and improving monitoring and learning systems to measure and consolidate the desired impacts.

OECD Global Forum Africa Initiative

Key objectives

The Africa Initiative, launched in 2014 by the Global Forum on Transparency and Exchange of Information for Tax Purposes (the "Global Forum"), aims to strengthen the capacity of African tax administrations to combat tax evasion and further mobilize domestic resources to finance their development. By promoting the adoption and implementation of international standards for the exchange of tax information, this initiative contributes to increasing financial transparency and reducing illicit financial flows on the continent.

The main objectives include:

- Raising awareness among African governments of the importance of tax transparency and exchange of information (EOI) as tools to increase public revenue.
- Providing tailored technical assistance for the implementation of international standards for the exchange of tax information, such as exchange on request (EOIR) and automatic exchange of information (AEOI).

Structure and actions

The Africa Initiative is part of the Global Forum, an intergovernmental platform of more than 165 jurisdictions that defines and oversees international tax transparency standards. The program mobilizes Global Forum experts to provide technical assistance, organize training, and conduct compliance assessments.

The main actions of the Africa Initiative include:

- Capacity Building: Tax administrations benefit from training, workshops, and technical missions to help them comply with international standards.
- Conduct Compliance Assessments: African jurisdictions are regularly assessed on their implementation of exchange of information standards, identifying gaps that need to be addressed.
- Provide Institutional Support: The initiative supports the creation of specialized units within tax administrations, particularly to manage requests for information and automatic exchanges.
- Conduct Political Advocacy: The Africa Initiative raises awareness among decision-makers of the importance of tax transparency and promotes adherence to international standards as a reform priority.

Beneficiary countries at the end of 2023

The Africa Initiative will bring together 37 African countries, including 20 French-speaking countries, in 2023. It covers a wide variety of contexts, from middle-income countries in North Africa to least developed countries (LDCs), reflecting the diverse tax reform needs of African states.

Membres de l'Initiative Afrique

Beneficiaries include countries with limited tax expertise, which are supported to comply with information exchange standards, improve their legislative and regulatory frameworks, and strengthen intergovernmental and regional cooperation to combat tax evasion and fraud.

The initiative also provides targeted technical support to regional organizations, such as African economic unions, to promote coordinated approaches at the subregional level.

Use of funds

Funding for the Africa Initiative relies on voluntary contributions from 11 international donors, including France, which allocated €1.5 million over the period 2020-2023, including €0.7 million in 2023. In total, partner contributions amounted to €10.9 million over this period.

These funds are used to finance technical assistance missions and training organized by the Global Forum in the field, support the development of technological solutions to facilitate the exchange of tax information, publish manuals and guides for tax administrations, and organize regional conferences and seminars to promote best practices and strengthen cooperation between African states.

The use of these resources is coordinated by the Global Forum Secretariat, which is hosted by the OECD and ensures transparent management and alignment of activities with the priorities of beneficiary countries.

Results

Since its launch, the Africa Initiative has enabled significant progress in tax transparency on the continent:

- **Increased revenue mobilization**: Through the exchange of tax information, African countries have identified more than €3.9 billion in additional revenue (taxes, interest, and penalties) since 2009 through international tax investigations, cross-border investigations, and voluntary and automatic exchange of information procedures, including €2.2 billion in 2023 alone.

- **Adoption of international standards**: Many African countries have reformed their legislative frameworks to comply with EOIR and AEOI standards. For example, several countries have recently signed or ratified the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAAC).
- **Institutional strengthening**: Dedicated tax information management units have been created in several tax administrations, improving their capacity to effectively respond to information requests and automatically exchange financial data. • Reduced compliance risks: The Global Forum's compliance assessments show steady progress in implementing peer review recommendations.

The Africa Initiative has also helped raise awareness among policymakers and the public about the importance of tax transparency for social justice and domestic resource mobilization.

Platform for collaboration on Tax (PCT) – Multidonor initiative

Key objectives

The Platform for Collaboration on Tax (PCT) is a joint initiative launched in 2016 by the World Bank, the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the United Nations (UN). Its main objective is to improve coordination and synergies between these multilateral organizations and bilateral partners in the area of taxation, particularly to support developing countries in their domestic resource mobilization efforts.

The PCT focuses on taxation as a key lever for achieving the SDGs. It aims to strengthen tax systems to make them more equitable, efficient, and resilient to external shocks, while promoting international cooperation in key areas such as international taxation and the fight against tax evasion.

Structure and means of implementation

The PCT's governance is based on a collaborative structure that draws on the combined expertise of the four founding organizations. The PCT Secretariat, hosted by the World Bank, plays a central role in coordinating activities and implementing initiatives.

The PCT's activities are structured around five strategic areas:

1. **Taxation and the Sustainable Development Goals**: Supporting countries in developing tax systems that contribute to reducing inequality and promoting inclusive growth.
2. **International Taxation**: Strengthening the capacity of developing countries to negotiate tax treaties and combat the erosion of their tax base.
3. **Medium-Term Revenue Mobilization Strategies**: Supporting governments in developing strategic revenue mobilization frameworks aligned with their development priorities.
4. **Resilience and Preparedness for External Shocks**: Helping countries design tax systems capable of responding to economic and climate crises. 5. Partner Engagement and Communication: Encourage the dissemination of knowledge and raise awareness of global tax issues.

The PCT produces practical tools for tax administrations in developing countries, such as toolkits on specific topics (transfer pricing documentation, environmental taxation, and tax treaty negotiations). It also organizes regional workshops to facilitate the adoption of these tools by local stakeholders and publishes in-depth analyses on emerging topics, such as the link between taxation and gender equality.

Beneficiary countries at the end of 2023

The PCT primarily targets developing countries, where tax capacity building needs are greatest. Tax administrations in these countries benefit from technical and strategic support through the tools, training, and workshops offered by the PCT.
While the PCT's activities are global in scope, special attention is paid to least developed countries (LDCs) and small, vulnerable economies, which face complex structural tax challenges.

Use of funds

The PCT is funded by voluntary contributions from several partners, including France, Japan, the Netherlands, Norway, Switzerland, and the United Kingdom. Between 2020 and 2023, France has allocated €0.3 million to this initiative through the Investment and Solidarity for Development Programme (PISD).

The funds are used for:

- The production of toolkits and technical documents to support tax administrations in developing countries.
- The organization of regional training courses and workshops to improve ownership of the tools and build local capacity.
- The development and maintenance of a virtual platform that lists capacity building programs by country, ensuring better coordination between partners.

The PCT Secretariat plays a crucial role in resource management and allocation, ensuring that funds contribute directly to the initiative's objectives.

Results

Since its inception, the PCT has provided significant added value in the field of tax for development. Notable results include:

- **Production of practical tools**: guides and toolkits have been developed on key topics, such as international taxation, transfer pricing documentation, and tax treaty negotiations. These resources have enabled tax administrations in developing countries to better understand and apply international standards.
- **Capacity building**: workshops and training sessions organized by the PCT have contributed to improving the technical skills of tax officials in several regions of the world.
- **Analysis of emerging trends**: PCT publications have explored innovative topics, such as the impact of taxation on gender equality or the fiscal implications of climate transitions, providing strategic guidance to decision-makers.
- **Improved international coordination**: the PCT's virtual platform has made it possible to identify and synchronize capacity-building initiatives, avoiding duplication and maximizing the impact of partners' interventions.

France's contribution to the PCT is part of a strategic approach aimed at supporting the mobilization of domestic resources in partner countries while strengthening its influence in international discussions on taxation for development.

Tax Administration Diagnostic Assessment Tool (TADAT) - IMF

Main objectives

The Tax Administration Diagnostic Assessment Tool is designed to provide a standardized and objective assessment of tax administration performance. Its main objective is to help countries identify the strengths and weaknesses of their tax systems in order to prioritize the reforms needed to improve domestic resource mobilization. By contributing to better tax governance, the TADAT promotes transparency and accountability of administrations while providing a common framework to facilitate dialogue between beneficiary governments and technical partners.

Program structure and means of implementation

TADAT is based on a rigorous and standardized methodology that analyzes the performance of tax administrations across nine priority areas, called *Performance Outcome Areas* (*POAs*). These areas include, for example, the integrity of the taxpayer register, tax risk management, transparency, and revenue collection efficiency, thus covering the most important functions, processes, and institutions of the tax administration. They are assessed based on 32 high-level indicators, each based on 1 to 5 dimensions, for a total of 55 measurement dimensions, making TADAT a comprehensive diagnostic tool. TADAT can be used in both developing and developed countries, at both central and local government levels.

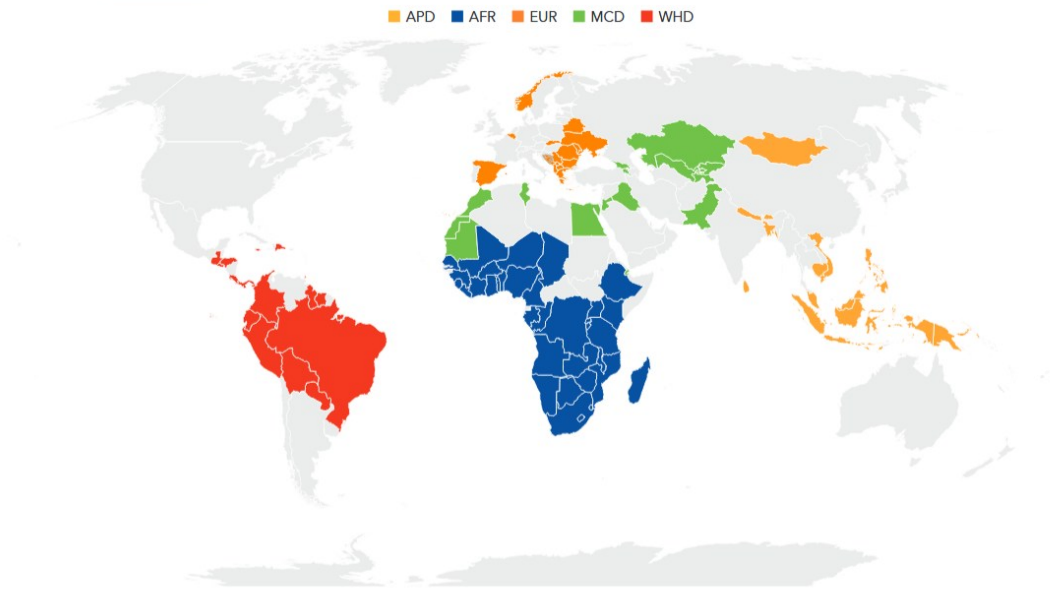
The assessments are conducted by international experts specifically trained in the TADAT methodology, often from the IMF and the World Bank, in close collaboration with local governments, and are based on precise metrics. The results of the assessments are presented in detailed reports that provide practical recommendations to guide future tax reforms. These assessments are complemented by capacity-building activities, such as workshops and technical training for administrative officials, to help beneficiary countries integrate the assessment findings and implement concrete improvements.

TADAT is led by a steering committee that includes its donors, allowing contributors like France to exert strategic influence over the initiative's priorities.

Beneficiary countries at the end of 2023

From its inception in 2014 through December 1, 2023, the TADAT tool has conducted 170 assessments in 105 countries across five continents, making it a widely deployed standard tool to support tax reform efforts worldwide. Among the countries receiving national-level assessments are 22 French-speaking sub-Saharan African countries. In 2023, the IMF conducted TADAT assessments in several priority countries of France's development cooperation and assistance policy, in line with the guidelines of the PISD: Benin (November 2023), Mali (May 2023), Chad (April 2023), and the Democratic Republic of Congo (October 2023). TADAT assessments enable these countries to better understand the structural gaps in their tax systems and develop reform strategies tailored to their specific needs, drawing on bilateral and multilateral technical expertise and financial support from international financial institutions. Other regions such as Southeast Asia, Latin America and the Middle East have also benefited from the initiative, reflecting its comprehensive nature and relevance in diverse contexts. Sub-Saharan Africa (AFR) has the largest number of countries assessed by TADAT (39 countries, 37% of the total), followed by Latin America and the Caribbean (20 countries, 19%), then Europe and the Middle East and Central Asia with 16 countries (15%) each, and Asia-Pacific (APD) with 14 countries (13%).

Map : Geographic coverage of TADAT assessments at the end of 2023



Source: [TADAT.org: rapport des 10 ans de mise en œuvre du TADAT]

Use of funds

The TADAT program is funded by a total budget of USD 10.6 million for the period 2020-2024, supplemented by a consortium of bilateral and multilateral partners including the European Union, Germany, France, the United Kingdom, Norway, Switzerland, Japan and the Netherlands. These funds are mainly used for the mobilization of experts for assessment missions, the production of detailed diagnostic reports, for capacity building activities and for the operational and administrative management of the initiative. The TADAT secretariat, hosted by the IMF, ensures the administrative and operational management of the program, which guarantees coordination between the different actors of the program, the dissemination of good practices and the transparency of strategic orientations.

Results

The results of TADAT assessments constitute a rich source of factual, comprehensive, and standardized information on the performance of tax administration systems worldwide. With more than 4,000 tax administration officials already trained (exam passed), TADAT training is a valuable capacity-building tool that improves understanding of international good tax practices. TADAT also provides a common basis for discussion for all technical assistance actors. Although progress has been made in all areas of tax administration, 52% of assessments conducted to date in sub-Saharan Africa have received a score of D, reflecting major weaknesses in the management of tax administrations. These results have served as a catalyst for initiating targeted reforms in partner countries and provide useful guidance to technical assistance providers, including AFD and Expertise France, in their projects to strengthen domestic resource mobilization in French-speaking Africa.

APPENDIX 3: WEBINARS AND STUDIES

WEBINARS organized in 2023

Taxation and Gender, September 26, 2023

On September 26, 2023, the French Platform for Inter-Ministerial Exchange and Coordination on Domestic Resource Mobilization (DRM) organized a webinar focused on gender inequalities in tax systems and the economic impact of correcting them. The webinar brought together experts and institutions, offering both an academic and operational perspective. Among the speakers, Katherine Baer (IMF) presented the IMF study "Gender and Revenue Administration: Principles and Practices," Michelle Harding (OECD) discussed recent OECD work on gender and taxation, and Vanessa van den Boogard (ICTD) focused on challenges in the informal economy. Sofie Lambert (UN Women) shared a sectoral analysis of the Moroccan tax system, while Eugénie Ribault (Expertise France) proposed ways to integrate gender into tax technical assistance projects. The session was moderated by François Tardif of Expertise France. The report is available online: https://FERDI.fr/dl/df-4EoCo8DUqfZzVTYcz7ij1Ygs/compte-rendu-du-webinaire-fiscalite-et-genre.pdf

For more information about this event: https://FERDI.fr/evenements/webinaire-fiscalite-et-genre

Visibility:

- 204 live viewers
- 354 viewers on YouTube

Decentralization and local taxation, June 29, 2023

On June 29, 2023, the DRM Platform organized a webinar on the theme of decentralization and local taxation. The session, introduced by Émilie Caldeira (CERDI-UCA-CNRS), explored tax issues at the local level. Speakers Wilson Prichard (Local Government Revenue Initiative), Mathilde Cardinet (public finance inspector and former expert for Expertise France), and Rose Vincent (ETH Zurich) shared their academic and operational perspectives on local resource mobilization. A thematic note had been prepared by FERDI in advance of the webinar:https://FERDI.fr/dl/df-qVCa4JDKeUCQpD5nLC2s7VT8/note-thematique-decentralisation-et-fiscalite-locale-29-juin-2023.pdf

For more information about this event: https://FERDI.fr/evenements/decentralisation-et-fiscalite-locale

Visibility:

- 178 live viewers
- 614 viewers on YouTube

Tax Compliance and Tax Consent, March 16, 2023

On March 16, 2023, the DRM Platform hosted a webinar on tax compliance. Souleymane Diallo (Guinea) presented the role of approved management centers (CGA) and the support provided by the PACCAF project in developing these centers. Michelle Bocco Attakpa (Benin) outlined the efforts to communicate and integrate taxpayers into Benin's tax reforms. James Calixte and Lubonheur Loredant (Haiti) shared the results of the Directorate General of Taxes' contact center and reforms in taxpayer services. Finally, Ismaïla Diallo (CREDAF) highlighted CREDAF's tax compliance promotion efforts. For more information on this event: https://FERDI.fr/evenements/civisme-fiscal-et-consentement-a-l-impot

Visibility:

- 124 live viewers
- 684 viewers on YouTube

All the topics covered in these webinars directly reflect the thematic scope and strategic priorities of the PISD. The webinar themes are determined collectively within the platform and aim to inform the thinking of its members within the framework of their activities. These topics, whether technical or more exploratory, are systematically addressed by engaging institutional representatives, field experts, and academics. These exchanges fuel the thinking of the DRM members.

Thus, the Taxation and Gender webinar highlighted opportunities for action by Expertise France, which has since launched the GET project.

DRM representation at the following events:

36th annual CREDAF conference on the theme of tax compliance.
https://FERDI.fr/evenements/36eme-conference-annuelle-du-credaf-sur-le-theme-du-civisme-fiscal

Publications / Studies

The report, produced as part of the DRM call for contributions "Mobilization of Domestic Resources on Fisheries Resources" and published in 2021, was the subject of the following publications:

- Occhiali G. (2023) "What's the Catch? A Review of the Fiscal Treatments of Fisheries in Sub-Saharan Africa", The Journal of Environment & Development, vol. 32 (2).
- Occhiali G. (2022) "What's the Catch? Fiscal Policies for Fisheries in Five African Countries", FERDI Brief Note B228.
- The report itself and its summary are available for download on the FERDI website: https://FERDI.fr/projets/mobilisation-des-ressources-interieures-publiques-DRM

The DRM "Taxation and Environment" call for contributions was the subject of the publication of a work in the FERDI collection (and a presentation webinar in February 2024):

- Keen M. (2023) Taxation and the environment: an overview of key issues for developing countries, FERDI, 152 p. https://FERDI.fr/dl/df-D7xnu3QDQtK2PtFVeMk3KrEQ/ouvrage-la-fiscalite-et-l-environnement-un-apercu-des-questions-cles-pour.pdf

This book is a slightly revised version of a report prepared for the French Ministry for Europe and Foreign Affairs, as part of the Public Domestic Resource Mobilization (DRM) platform. It provides a review of the main issues relating to environmental taxation in developing countries. The objective is to provide a practical and rigorous perspective on public finance to address the environmental challenges facing developing countries. Particular attention is paid to the former nineteen "priority countries," mainly French-speaking and all but one located in sub-Saharan Africa. The hope and intention, of course, is that the discussion and analysis will have broader application and interest beyond these countries.

Thematic notes

- Note thématique | Décentralisation et fiscalité locale, 29 juin 2023pdf (328 ko)
- Note thématique | Statistiques de recettes fiscales: un état des lieux des données disponibles, janvier 2023

APPENDIX 4: BUDGET DETAILS ON PISD FUNDING 2020-2023

Table 4:

Nature of contributions		Amount planned in PISD I (M€)	Committed (M€)				Disbursed (M€)			
			2020	2021	2022	2023	2020	2021	2022	2023
Bilateral	**DGT (P110)**	**30**	13,5	11,1	5,4	0,0	1,5	5,9	13,3	5,2
	P110 %		45%	37%	18%	0%	5%	20%	44%	17%
	P110 % cumulated		45%	82%	100%	100%	5%	25%	69%	86,45%
	AFD	15	7	5	3		0	1,4	5,3	4,2
	Expertise France	15	6,5	6,1	2,4		1,5	4,5	8	1
	MEAE (P209)	**0,3**	0,10	0,10	0,10	0,00	0,10	0,10	0,10	0,00
	P209 %		33%	33%	33%	0%	33%	33%	33%	0%
	P209 % cumulated		33%	67%	100%	100%	33%	67%	100%	100%
	COPIL MRIP (platform animation, calls for academic contributions)	0,3	0,10	0,10	0,10	0,00	0,10	0,10	0,10	0,00
	Total bilateral	**30,3**	**13,60**	**11,2**	**5,5**	**0,0**	**1,60**	**5,975**	**13,4**	**5,2**
	Total bilateral %		**45%**	**37%**	**18%**	**0%**	**5%**	**20%**	**44%**	**17%**
	Total bilateral % cumulated		**45%**	**82%**	**100%**	**100%**	**5%**	**25%**	**69%**	**86,6%**
Multilateral	**DGT (P110)**	**28,0**	26,00	2,00	0,00	0,00	4,00	8,50	14,75	0,75
	P110 %		93%				14%	30%	53%	3%
	P110 % cumulated		93%				14%	45%	97%	100%
	AFRITAC West & Central	12	12,00				2,50	2,50	7,00	0,00
	Revenue Mobilization Thematic Fund (RMTF)	5,5	5,50				0,00	2,00	3,50	0,00
	Global Tax Program (GTP)	5,5	5,50				1,50	2,00	2,00	0,00
	Debt Management Facility (DMF)	3	3,00				0,00	1,50	1,50	0,00
	Local Government Revenue Initiative (LoGRI)	2		2,00			0,00	0,50	0,75	0,75
	MEAE (P209)	**2,3**	0,25	0,75	0,50	0,80	0,25	0,75	0,50	0,80
	P209 %		10,9%	32,6%	21,7%	34,8%	10,9%	32,6%	21,7%	34,8%
	P209 % cumulated		10,9%	43,5%	65,2%	100,0%	10,9%	43,5%	65,2%	100,0%
	Platform for collaboration on Tax (PCT)	0,3	0,00	0,20	0,10	0,00	0,00	0,20	0,10	0,00
	TADAT	0,5	0,10	0,20	0,10	0,10	0,10	0,20	0,10	0,10
	International Taxation: Africa Initiative of the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes	1,5	0,15	0,35	0,30	0,70	0,15	0,35	0,30	0,70
	Total multilateral	**30,3**	**26,25**	**2,75**	**0,50**	**0,80**	**4,25**	**9,25**	**15,25**	**1,55**
	Total multilateral %		**86,6%**	**9,1%**	**1,7%**	**2,6%**	**14,0%**	**30,5%**	**50,3%**	**5,1%**
	Total multilateral % cumulated		86,6%	95,7%	97,4%	100%	14,0%	44,6%	94,9%	100%
Total DGT (P110)		58,0	39,60	13,20	5,50	0,00	5,60	14,48	28,16	6,00
Total MEAE (P209)		**2,6**	0,25	0,75	0,50	0,80	0,25	0,75	0,50	0,80
TOTAL		**60,6**	39,85	13,95	6,00	0,80	5,85	15,23	28,66	6,80
TOTAL %			65,8%	23,0%	9,9%	1,3%	9,7%	25,1%	47,3%	11,2%
TOTAL % cumulated			65,8%	88,8%	98,7%	100%	9,7%	34,8%	82,1%	93,3%