



CREDAF

Centre de Rencontres et d'Etudes
des Dirigeants
des Administrations Fiscales

● Credaf

The Centre des Rencontres et d'Études des dirigeants des Administrations Fiscales (CREDAF) is a non-profit, non-governmental association that was founded in Yaoundé, (Cameroon). in 1982. It brings together senior officials from tax administrations of Francophone countries across four continents.

CREDAF 's mandate is to promote dialogue and exchanges between member countries as well as multilateral international cooperation based on shared interests and experiences.

● activities

CREDAF implements an annual program of activities by organizing, in cooperations with the host countries:

- a symposium
- Directors' Seminars
- working groups
- sessions for trainers...

CREDAF also publishes documents, including guides, roundup papers and studies.

● The organization

CREDAF has an Executive Board, comprised of representatives from 7 countries, including a chair, Vice-chair and 5 directors.

The General Assembly defines the main policies of CREDAF, adopts its program of activities and votes on the budget estimates.

CREDAF is funded through contributions by member countries that are defined based on the GNI/inhabitant.

The association's General Secretariat is located in Paris.



CREDAF ACTIVITIES

Approximately ten events per year

Every year, CREDAF organizes roughly ten international events: **a symposium, Directors' seminars, working groups, train-the-trainers seminar(s) and other special purpose meetings**, which alternate throughout each member country. A roundup paper summarizing recommendations, in particular, is published at the outcome of each event.

⇒ Annual symposium

The symposium is the annual event that brings together all of the senior officials from member jurisdictions of CREDAF member countries and officials from various international organizations and universities, as well as tax experts. Over three days, participants reflect, discuss and debate specific topics.

To foster reflection, round-table discussions and presentations attended by CREDAF members and external experts take place prior to the debates. Other events include workshops and panels organized in subgroups, which help foster dialogue.

The symposium is also an opportunity to reunite CREDAF's General Assembly members every year.

⇒ Directors' seminars

Each year CREDAF organizes at least three Directors' seminars.

The format of these events is different from that of the symposium. The Directors' seminars alternate between plenary sessions and workshops on a specific topic chosen by the General Assembly, based on a suggestion by the Executive Board.

They are generally limited to CREDAF members and are aimed at senior managers and their associates.

⇒ Working group meetings

Each year the General Assembly identifies, based on a suggestion by the Executive Board, a technical and practical work topic that is assigned to a working group, which then examines it.

This group is comprised of a small team of experts from CREDAF member countries, which meets twice, two months apart. Depending on the topic chosen, officials from regional or national organizations may be involved in the work.

The mandate of the working group is to develop specific documents on a given topic, which usually takes the form of a practical guide.

Each member of the group is responsible for preparing a submission to aid in the development of the final document.

The guide developed by the current working group is presented each year during the symposium. It is then distributed in each member country.

⇒ Train-the-trainers seminars

To enable the implementation of the guide produced by each working group, CREDAF organizes a train-the-trainers seminar.

This seminar, which is restricted to CREDAF members, alternates between plenary sessions and practical workshops to help participants understand the guide and train employees in their administration upon returning to their respective countries.



Executive Board

The CREDAF's Board comprises a Chair, a Vice-Chair and five Administrators.

Chair

 Mr. Esso-Wavana ADOYI, *TOGO*

Vice-Chair

 Mr. Miradin MORLAN, *Haïti*

Administrators

 Mr. Philippe JACQUIJ, *BELGIUM*

 Mr. Louis BEAUSEJOUR, *CANADA*

 Mr. José SELE YALAGHULI, *DEMOCRATIC REPUBLIC OF CONGO*

 Mr. Bruno PARENT, *FRANCE*

 Mr. François Auguste AKOMEZOGHO, *GABON*

Secretary-General

 Mr. Didier CORNILLET

Deputy Secretary-General

 Mr. Ismaila DIALLO



2017 ACTIVITIES PROGRAMME

EVENT	DATE	LOCATION	TOPIC
Training seminar in partnership with OECD	13 – 15 February	Congo	Workshop about transfer pricing
2017 Working group – 1 st meeting	24 – 26 April	Ivory Coast	Drawing up an operational guide about “Securing tax recovery in time of crisis”
General Assembly	22 May	Togo	
Symposium	22 – 24 May	Togo	Mobilising tax revenues
Executive Board meeting	26 June	France	
Train-the-trainers seminar	24 -26 July	Burkina Faso	Support on the guide about “Extractive industries taxation”
Directors seminar	11 -13 September	Canada	Ethics and integrity
Directors seminar	21 – 24 November	Benin	Issues raised by complex activities
2017 Working group – 2 nd meeting	4 – 6 December	France	Drawing up an operational guide about “Securing tax recovery in time of crisis”

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2016 ACTIVITIES PROGRAMME

EVENT	DATE	PLACE	TOPIC
Training seminar in partnership with the OECD	February 15-19	Senegal	Transfer pricing documentation, risk assessment procedures and protection regime - Exchange of information (automatic / on demand)
BEPS regional consultation in partnership with the OECD	February 22-23	Senegal	Consultation for Francophone countries regarding the BEPS action plan
2016 Working Group 1 st meeting	April 13-15	Haïti	Drawing up an operational guide on « Taxation in the field of extractive industries »
General Assembly	May 23	Gabon	
Symposium	May 23-26	Gabon	Professional training / Capacity building
Executive Board Meeting	July 1 st	France	
Directors' Seminar	July 25-27	Guinea	Professional training : capacity building tool and accompanying reforms
Train-the-Trainers Seminar	5-7 September	Morocco	Coaching for the « VAT credit refunds » operational guide
Directors' Seminar	October 10-12	Madagascar	Tax arrears clearance
2016 Working Group 2 nd meeting	5-7 December	Tunisia	Drawing up an operational guide on « Taxation in the field of extractive industries »

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The CREDAF's Partnerships

Since 2012, the Secretary General of CREDAF has developed contact with international organizations, with whom it is now officially partnered.

To this day, CREDAF has signed three cooperation agreements: one with the CIAT (2013), one with the OECD (2015), and one with the Pole "Strategy of Development and Public Finances" of the UNDP based in Dakar (2015). These partnerships' objective is to facilitate dialogue and the exchange of information between members regarding good practices in the realm of taxation. This international, multilateral cooperation is based on common interest; sharing experiences in taxation is a common goal of these organizations.



1) Partnership with CIAT

CREDAF and CIAT both have experience regarding tax administrations practices', which can be mutually beneficial for their members. In 2013, both organizations have strengthened their cooperation by signing an official agreement. The objective of the partnership is to share information relative to their respective initiatives, to promote the diffusion of their publications amongst their members, and to organize common events such as technical meetings or training activities.



2) Partnership with the OECD

Since 2012, CREDAF enjoys the status of observer at the Global Forum for Transparency and Exchange of Information for Tax Purposes. The association's relations with the OECD are continuously deepening through the work achieved by both organizations.

CREDAF's goal is to facilitate dialogue and exchange between francophone member states. This is similar to the OECD's objective to offer a platform for governments to combine their efforts, share their experiences, and search for solutions to common issues.

In the framework of the cooperation agreement signed on 16 March 2015 between CREDAF and the OECD, our organization has become associated with many projects and actions driven by the OECD. CREDAF led a working group on BEPS of 15 members in 2015, including international organizations (WAEMU, CEMAC, IBFD) and representatives of civil society.

Signing this partnership agreement has confirmed CREDAF's place and its role within international cooperation in the realm of "Taxation and Development", especially as the single francophone organization in this area. Lastly, CREDAF joined the Committee on Fiscal Affairs (CAF) with observer status.



3) Partnership with the Pole "Strategy of Development and Public Finance" based in Dakar, joint initiative by France and the UNDP

This agreement allows both structures to lead collaborative and co-financed events, and to mobilize public expertise of the highest level to support capacity-reinforcement in the member states belonging to the Western Africa Economic and Monetary Union (WAEMU) and the Central African Economic and Monetary Community (CEMAC).

CREDAF and the Pole are involved in common projects, notably on local taxation and in the production of methodological reference guides, for instance on the evaluation of tax expenditures (2015) and the management of VAT credits reimbursements (2016). The Pole participated to CREDAF's yearly symposium in May 2016 in Libreville on capacity reinforcement, a central focus for the Pole.



4) Partnership with the Internal Organisation of la Francophonie (OIF)

The Memorandum of Understanding between CREDAF and OIF was signed on the sidelines of the Lomé colloquium in May 2017. The two organizations share the space of the French-speaking countries and are complementary in their fields of activity, Interventions. They develop each of the actions aimed at strengthening the capacities of their member countries, the CREDAF in tax administration and the OIF in the field of fiscal policy, by promoting the sharing of experiences and knowledge.

This partnership is a continuation of common initiatives already undertaken in the past. In this respect, it is the implementation of an already well-advanced cooperation which it will develop by exploiting the synergies and complementarities of the two organisations, within the framework of their respective activities on the mobilisation of domestic resources and the sustainable development of the countries belonging to their common geographical area of intervention.



5) Partnership with the Foundation for Studies and Research on International Development (FERDI)

The partnership agreement between CREDAF and FERDI was signed in May 2017 at the international colloquium in Lomé. Its purpose is to stimulate a common reflection on the shared themes of taxation in order to define a fiscal policy adapted to the developing countries and to improve the mobilisation of revenues. It will enable CREDAF to benefit from the expertise of FERDI and to increase the visibility of the partners and collaborators of this institution.

The benefits of this partnership are mutual, since FERDI will be able to benefit from the expertise of tax practitioners and reinforce the Foundation's research and intervention activities through the support of CREDAF, its member countries and international partners.



5) Partnership with Ecole nationale supérieure des Mines de Paris (Mines ParisTech)

Signed in 2017, the cooperation agreement between CREDAF and the Ecole des Mines de Paris offers tax administrations in CREDAF member countries the opportunity to access high level training in the fields of (i) applied geostatistics (ii) the technical and economic analysis of mining operations; and (iii) the public administration of mines. In addition to training on these main themes, CREDAF members will benefit from the expertise of Mines Paris Tech, within the framework of capacity building.

The partnership between CREDAF and Mines Paris Tech was developed in 2016-2017, as part of the preparation of the guide on the taxation of extractive industries, which will enable CREDAF member states to optimize the tax management of their sectors.

In addition to these partnerships, the General Assembly of Lomé approved CREDAF's participation in the Network of Secretariats of Tax Organizations and the Addis Tax Initiative (ATI):

- The Network of Tax Organisations (NTOS) comprises seven partners: ATAF, ATAIC, CATA, CIAT, CREDAF, IOTA and WATAF. The objective is to strengthen their cooperation to develop the capacities of the secretariats and improve the efficiency of their respective resources for the benefit of their members;
- The Addis Tax Initiative (ATI) is a multi-stakeholder capacity-building partnership in the field of national resource mobilisation that brings together more than 40 countries and organisations committed to intensifying improvement efforts in partner countries. The ATI aims to enable partner countries to more effectively mobilise their own resources to finance development and achieve Sustainable Development Goals (SDGs) - by increasing technical assistance and stepping up efforts to improve the mobilisation of domestic resources (MNR) and to ensure the coherence of development policies.

C.R.E.D.A.F. MEMBER COUNTRIES



ALGERIA



BELGIUM



BENIN



BURKINAFASO



BURUNDI



CAMBODIA



CAMEROON



CANADA



COMOROS



CONGO



IVORY COAST



DJIBOUTI



FRANCE



GABON



GUINEA



GUINEA-BISSAU



HAITI



LEBANON



MADAGASCAR



MALI



MOROCCO



MAURITANIA



NIGER



CENTRAL AFRICAN REP



DEMO. REP. CONGO



SAO TOME & PRINCIPE



SENEGAL



CHAD



TOGO



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