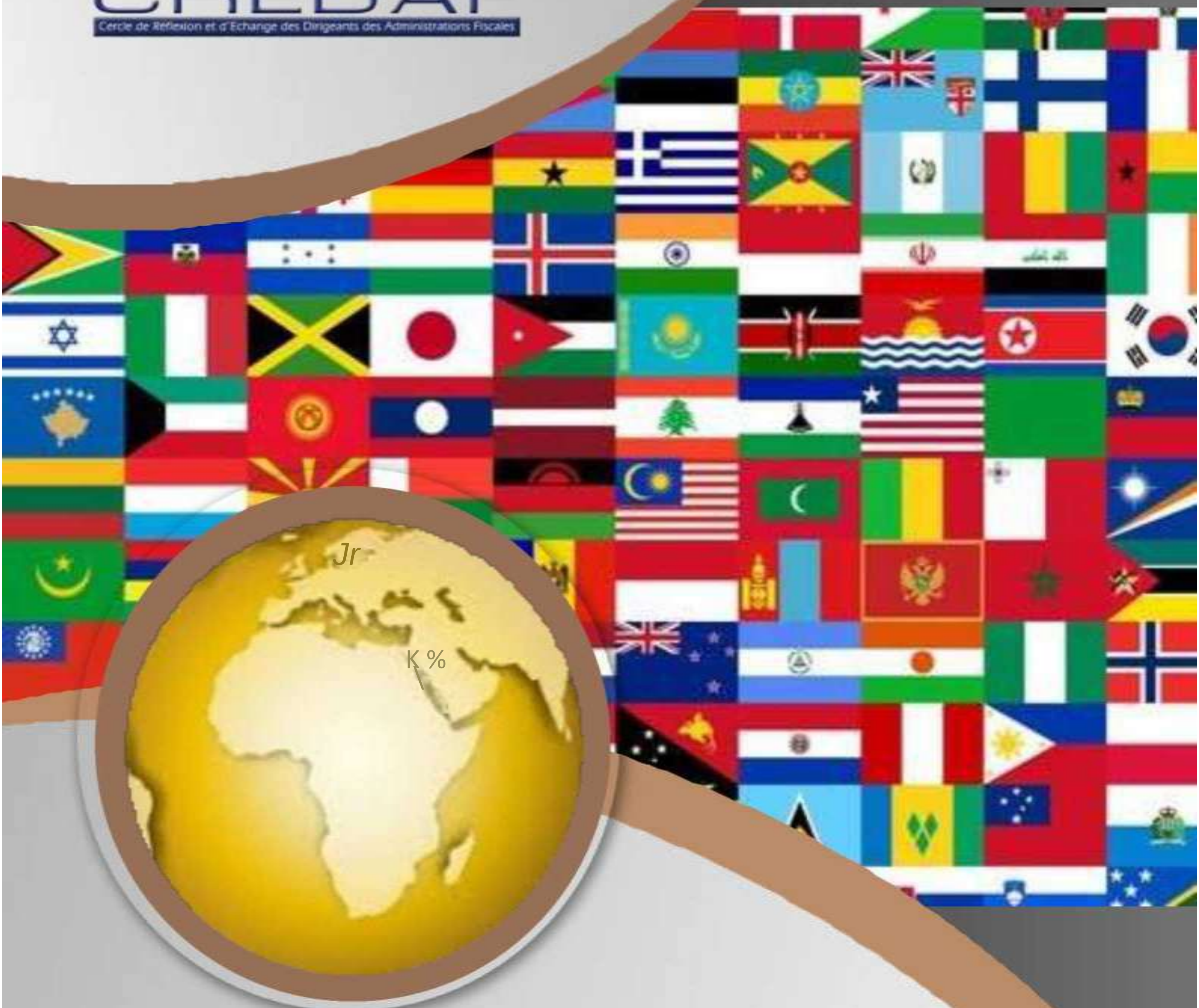
CREDAF

Cercle de Réflexion et d'Echange des Dirigeants des Administrations Fiscales



CREDAF

SUMMARY

The CREDAF in brief

While France and a dozen countries in the French-speaking African region have been meeting informally since 1972, the association that emerged from these meetings, the CREDAF (Centre de Rencontres et d'Études des Dirigeants des Administrations Fiscales), was founded in 1982 in Yaoundé. In 2018, on the occasion of the General Assembly of Haiti, CREDAF became the "Cercle de Réflexion et d'Echange des Dirigeants des Administrations fiscales" (CREDAF), thus retaining the same acronym.

As a non-governmental and non-profit organisation, CREDAF organises exchanges of experience between the heads of the tax administrations of its member countries.
CREDAF is the link between all these countries. It organises annual meetings (conferences, workshops, seminars and webinars) and disseminates documentation on the tax systems of the different countries.

CONTACT

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The CREDAF in figures

30 Member countries
+
1 associate member

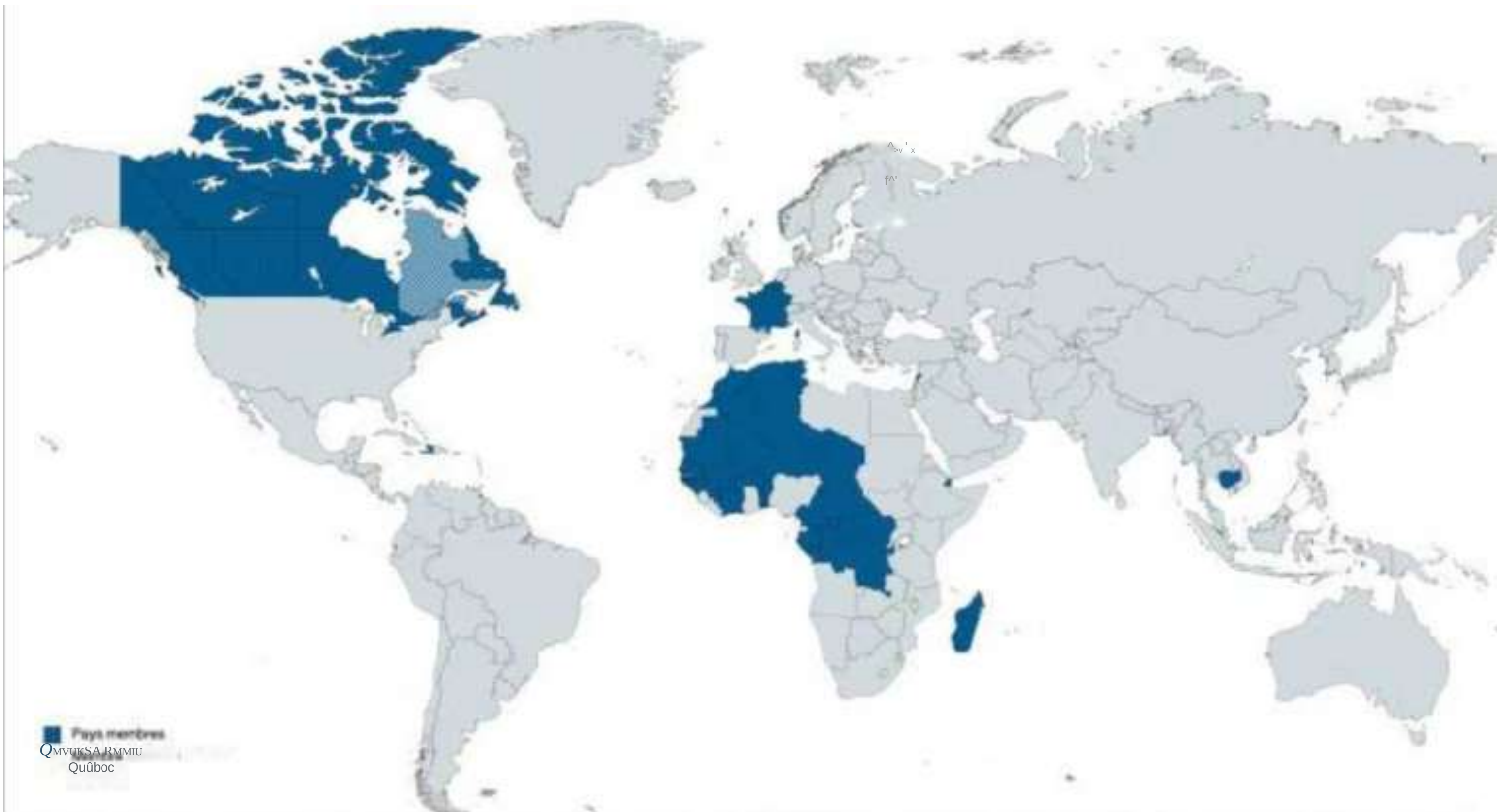
6 partners

More than 100 séminaires, workshops, groups work, …

80 conferences

43 years of existence

The CREDAF in the world



The activities of CREDAF

• Ten or so annual events
Every year, CREDAF organises around ten international events: conferences, directors' seminars, working groups and other thematic meetings, organised in turn in each of the member countries.

• The Annual Conference
The conference is the time of year when all the leaders of the CREDAF member administrations and representatives of many international organisations, academics and experts in the field of taxation meet. For three days, participants reflect, exchange and debate on the chosen theme(s). To encourage reflection, round tables and presentations involving CREDAF members and external experts precede the debates. The work also takes the form of workshops and commissions organised in sub-groups, which allow for more intensive exchanges. The conference is also an opportunity to bring together the CREDAF General Assembly each year.

• Directors' seminars
CREDAF organizes at least three Directors' seminars each year. The format of these events is different from that of the conference. Seminars alternate between plenary sessions and workshop work on a specific theme chosen by the General Assembly, on a proposal from the Executive Bureau. Generally reserved for CREDAF members, they are aimed at senior managers and their staff.

• working groups
These groups are composed of small teams of experts from CREDAF member countries, who meet over two days for technical and practical work. Depending on the topic chosen, representatives of regional or national organisations may be involved in the work.

* Other thematic meetings
In the context of partnerships with other organisations or institutions, thematic meetings are often organised jointly, most often with the aim of contributing to the capacity building of our members.

These meetings may also be organised in collaboration with tax administrations that are members of the association in person or remotely or in a hybrid format.

List of practical guides produced by CREDAF

Year	Theme
2024/2025	Guide on the implementation of e-invoicing
2023/2024	Updated Verifier's Guide
2017/2018	Guide on Securing Tax Revenues in Times of Crisis
2016/2017	Methodological guide on the taxation of extractive industries
2015/2016	Methodological guide to help with VAT credit refunds
2014/2015	Methodological Guide to Evaluating Tax Expenditures
2013/2014	Methodological guide to assist in the implementation of international conventions
2012/2013	Methodological guide to help define functional needs and prerequisites for computerization
2011/2012	Guide to help with the contractualisation of objectives
2010/2011	Verifier's Guide
2009/2010	Guide to Litigation Proceedings
2008/2009	Guide to drawing up a taxpayer’s charter
2007/2008	Guide to Modalities and Procedures for Taxation of the Informal Sector
2006/2007	Guide to drawing up a charter of ethics
2005/2006	Guide to VAT control methodology

CREDAF Partnerships

Since 2012, the General Secretariat of CREDAF has established contacts with international organisations for which it is now a full partner.

To date, CREDAF has concluded six cooperation agreements with the CIAT (2013), the OECD (2015, renewed in 2018 and then 2021), the UNDP Development Strategies and Public Finance Centre based in Dakar (2016), the OIF (2017), the Ecole des Mines de Paris (2017) and the FERDI (2017). The purpose of these partnerships is to facilitate dialogue and exchange of information between their members on best practices in tax matters. This multilateral international cooperation based on the common interest and the pooling of experience in the field of taxation is reflected in the objectives of the organisations.

In addition to these formal partnerships, CREDAF maintains close collaboration with other international organisations such as the United Nations (UN), the International Monetary Fund (IMF), the World Bank Group and the United Nations Development Programme (UNDP), as well as the French Ministry of Europe and Foreign Affairs (MEAE), Expertise France (EF), the African Tax Administration Forum (ATAF) and the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF).

♦ Partnership with the Inter-American Center of Tax Administrations (ICAT)

CREDAF and CIAT have experiences with tax administration practices, which are mutually beneficial for their member countries. In 2013, the two organisations deepened their cooperation through a formal agreement. The aim of this partnership is to exchange information on their respective initiatives, to promote the dissemination of their publications among their members, and to organise joint activities such as technical meetings or training activities.

- Partnership with the Organisation Internationale de la Francophonie (OIF)

The memorandum of understanding between CREDAF and the OIF was signed in the margins of the Lomé colloquium in May 2017. The two organisations share the space of the French-speaking countries and are complementary in their respective fields of intervention.

- **Partnership with the Organisation for Economic Co-operation and Development (OECD)**

Since 2012, CREDAF has had observer status at the Global Forum for Transparency and Exchange of Information for Tax Purposes. It has developed an ever-changing relationship with the OECD through its actions.

The purpose of the CREDAF is to facilitate dialogue and exchanges between its French-speaking member countries, which is in line with the OECD's objective of providing a forum for governments to join forces, share experiences and seek solutions to common problems. As part of the cooperation agreement signed on 16 March 2015 between CREDAF and the OECD, our organisation is involved in all projects and work initiated by the OECD.

The signing of a partnership agreement confirms CREDAF's place and its role in the field of international cooperation in the field of taxation and development, in particular as the only French-speaking organisation. Finally, in 2016 CREDAF joined the Committee on Fiscal Affairs (CAF) as an observer.

CREDAF seeks to promote the actions of the OECD Centre for Policy and Tax Administrations, in particular the BEPS Inclusive Framework, the Global Forum for Transparency and Exchange of Information for Tax Purposes, in particular the 'Africa Initiative' of that forum, and the 'Tax Inspectors Without Borders' initiative.

- **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 Symposium in Lomé. It aims to stimulate a common reflection on the key shared tax themes for the definition of a tax policy adapted to developing countries and the improvement of revenue mobilisation.

It allows CREDAF to benefit from FERDI's expertise and increased visibility among its partners and collaborators.

The benefits of this partnership are mutual, since FERDI benefits from the expertise of tax practitioners and strengthens the Foundation's areas of study and intervention in CREDAF member countries and its international partners.

'Partnership with the Ecole nationale supérieure des Mines de Paris (MinesParisTech)

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) geostatistics applied to the assessment of mining resources, (ii) technical and economic analysis of mining operations and (iii) public administration of mines. In addition to training on these main themes, CREDAF members will be able to benefit from the expertise of Mines ParisTech, as part of capacity building.

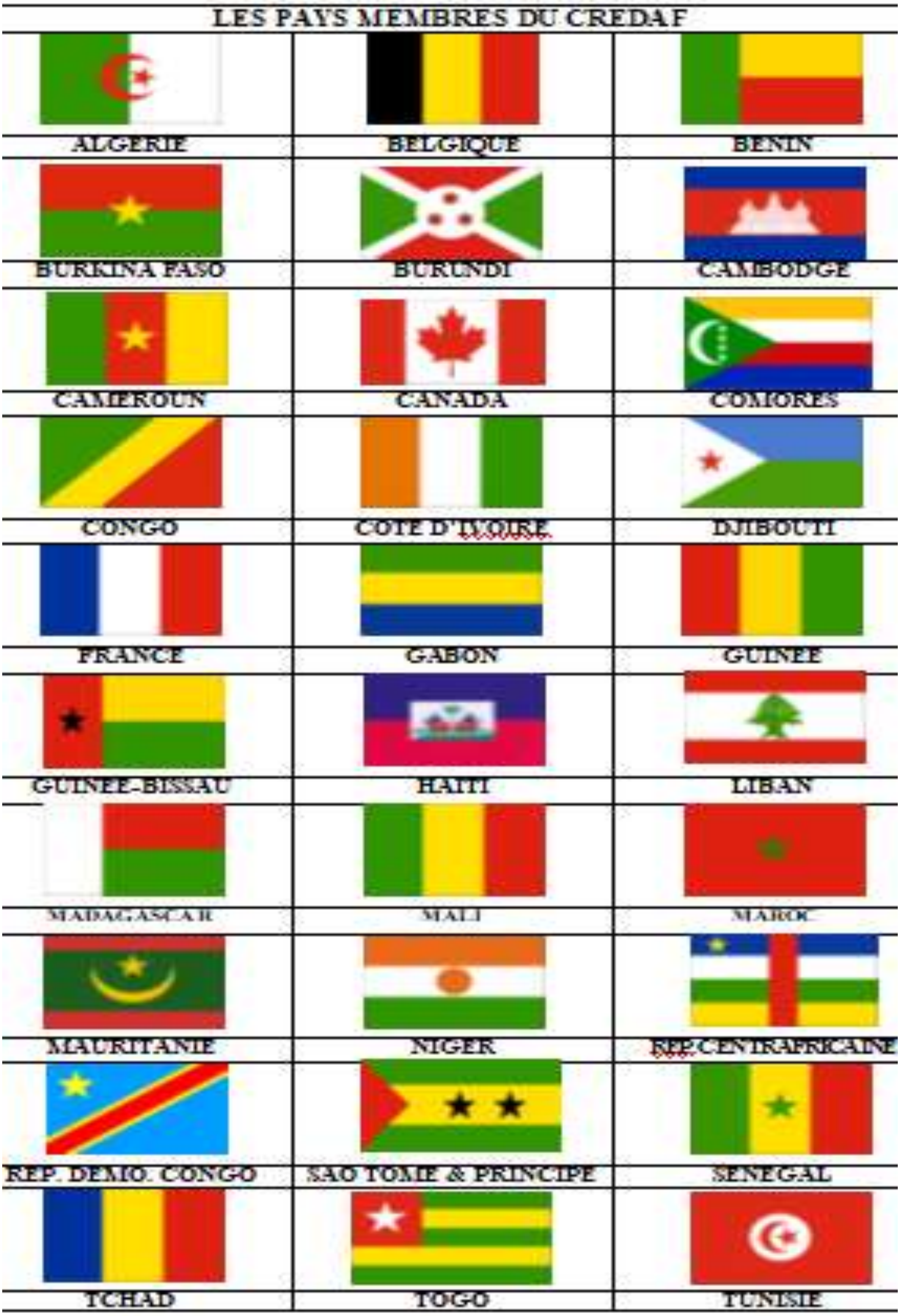
The partnership between CREDAF and Mines ParisTech developed in 2016-2017 as part of the development of the guide on the taxation of extractive industries, which should enable CREDAF Member States to optimise the tax management of their extractive sectors.

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

- ♦ **The Network of Tax Organisation Secretariats (NTO-)** brings together 10 partners: ATAF, ATAIC, CATA, CIAT, COTA, CREDAF, IOTA, PITAA, SGATAR and WATAF. The aim is to strengthen their cooperation in order to develop the capacity of the secretariats, improve the efficiency of their respective resources for the benefit of their members, coordinate their agendas and organise joint events.

- **The Addis Tax Initiative (ATI)** is a multi-stakeholder capacity building partnership in the area of domestic resource mobilisation, bringing together more than 40 countries and organisations committed to intensifying their improvement efforts in partner countries. The ITA aims to enable partner countries to more effectively mobilise their own resources to finance development and achieve the Sustainable Development Goals (SDGs) – by increasing technical assistance and stepping up efforts to improve domestic resource mobilisation (DRM) and ensure policy coherence for development.

CREDAF member countries



LES PAYS MEMBRES DU CREDAF		
ALGERIE	BELGIQUE	BENIN
BURKINA FASO	BURUNDI	CAMBODGE
CAMEROUN	CANADA	COMORES
CONGO	COTE D'IVOIRE	DJIBOUTI
FRANCE	GABON	GUINEE
GUINEE-BISSAU	HAITI	LIBAN
MADAGASCAR	MALI	MAROC
MAURITANIE	NIGER	REP.CENTRAFRICAINE
REP. DEMO. CONGO	SAO TOME & PRINCIPE	SENEGAL
TCHAD	TOGO	TUNISIE

The Executive Bureau and the General Secretariat

The bureau is composed of a president, a vice-president and the directors.

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The Vice-President

Ms Fatoumata Foula DIALLO, *GUINEA*

The Administrators

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The Secretariat-General

The Secretary-General

Ms Catherine LEMESLE

The Chargé de Mission

Mr Ismaïla DIALLO

CREDAF

Circle of Reflection and Exchange of Heads of Tax Administrations