

The EU has financed the Fiscal Transition Support Programme (PATF) in West Africa, under the 11th European Development Fund (EDF) for the benefit of the ECOWAS Commissions and the WAEMU. The PATF, which spans the period 2020-2023, covers the 15 ECOWAS Member States and Mauritania.

Through the PATF the EU supports the implementation of the two WAEMU and ECOWAS tax transition programmes following the implementation of the regional policies on liberalisation of trade (Customs Union, Common External Tariff).

The main objective of the programme is to support the implementation of Fiscal Transition Programmes in West Africa, following the implementation of regional trade liberalisation policies consolidated by the construction of the Customs Union, the application of the Common External Customs Tariff (CET) and the Economic Partnership Agreement (EPA).

Specific objectives include: Improve the management of domestic taxation and ensure better coordination of taxation in the ECOWAS and UEMOA space; strengthen the fight against fraud, tax evasion, illicit financial flows and corruption at the regional level; strengthen the coordination and institutional capacities of WAEMU, ECOWAS as well as Member States in order to facilitate the implementation, monitoring and evaluation of the new tax transition programme; strengthen the advocacy and analyses of Civil Society, the Private Sector and Universities and promote public debate on domestic taxation; provide specific expertise to Guinea-Bissau and Liberia to implement VAT according to the ECOWAS Directive; and in Nigeria for the harmonisation and management of VAT.

- **EU MS:**

(a) Portugal:

IGF Portugal: It supports IGF. Training in the elaboration of the work plan, contradictories, reports, and inspection notices (seminars in Lisbon); audits, inspections, and opinions (on-job training).

(b) France:

FORCE/Expertise France: Activities planned for 2023/2024:

IGF: Training in audit, internal control and public finance, development of field audit guides, development of the reference framework of standards and principles applicable to IGF missions.

DGTCP: (a) Internal control: Training on audit, internal control, management control, benchmark on existing internal control systems in accounting and financial administrations, workshop on accounting controls in terms of accounting quality, fiduciary and expenditure and revenue execution risk, note on the strategy for implementing internal control at the DGTCP. (b) Financial statements: Diagnosis of the existing situation, including the functionalities of the Accounting information system development of an Action plan and an accounting review process, and support for the operational implementation of the Actions.

DGA: Support for the revision and development of the new customs strategic plan, development of the draft training plan, development of the draft code of ethics, and development of the terms of reference for the mobile scanner.

DGCI: Develop a procedure manual on tax audit, training on tax audit, tax on added value (VAT), and data processing, strengthening of survey and research methodology, support in the development of a strategy sensitization of agents and taxpayers on the implementation of the VAT.

The stakeholders met by the mission have provided useful and important perspectives on the need to ensure transparency and participation of all stakeholders including beneficiaries. There is also a need to ensure strong monitoring, evaluation, and feedback of policy implementation for continuous improvement, and policy adjustment.

- **UNDP-Anti-corruption programme**

UNDP has a programme designed to address transparency/anti-corruption. The National Strategy for Combating Corruption in Guinea-Bissau 2021-2030 established by the Government with the support of the UNDP establishes the general political framework and the priorities of legislative, institutional, and societal policy to be followed by Guinea-Bissau, on good governance and the fight against corruption for the period 2021-2030.