

I. COUNTRY REFORM PROGRESS

The recent adoption of the Community Tax Procedures Code (CTPC) Directive was a significant step forward, despite initial strong resistance from some members. The next step will be to disseminate the CTPC within each member country in order to train agents, adapt national regulations, and raise taxpayer awareness. Furthermore, the outlines of the future domestic regional revenue mobilization strategy were defined during a regional workshop attended by five of the six director generals. However, the Central African Economic and Monetary Community (CEMAC) continues to suffer from understaffing of the Common Market Department and the absence of a director in charge of customs matters since July 2023.

II. PROJECT DELIVERY HIGHLIGHTS

Revenue Module II – Revenue Administration

Key Progress in FY25: The regional workshop (March 2025) helped define the strategic pillars of the future regional domestic revenue mobilization (DRM) strategy in Central Africa. Under the leadership of the CEMAC Commission, participants decided to create the governance framework of the regional DRM strategy. Customs' activities related have slowed down in the absence of the director in charge of the customs.

Previous Progress: The Directive of the CTPC was adopted, and the first draft of the teaching guide is currently under revision. It remains to define the CTPC's implementation and transposition action plans in all the six member countries.

Next Steps: The next regional workshop will aim to begin drafting the first draft of the regional DRM strategy. As adopted by all member countries, the outlines of the future regional tax identification number will be discussed. In collaboration with CEMAC, awareness-raising missions will be organized in at least two member countries. A workshop will also be organized to assess the status of implementation of customs reforms at the regional level and to discuss the revival of the activities of the regional customs school.

III. LOGICAL FRAMEWORK

Country – CEMAC		
Objective - Strengthened revenue administration management and governance arrangements (SDG 17.1) - RAM		Rating - 3
Outcome	Rating	Narrative
Capacity for reform increased due to clear reform strategy and a strategic management framework adopted and institutionalized	3 Largely Achieved	The broad outlines of the regional tax administration reform strategic plan have been identified by CEMAC member countries under the leadership of the CEMAC Commission. The structures for developing and disseminating this regional DRM strategy are in place.

Transparency and accountability are more effectively supported by independent external oversight and internal controls	2 Partially Achieved	Activity postponed upon CEMAC Commission request.
Tax and/or customs laws are updated, simplified, and better aligned with modern standards and international protocols	3 Largely Achieved	The Directive of the CTPC was adopted in October 11, 2024 and the first draft of the teaching guide is currently being revised by the CEMAC Commission.
Objective - Strengthened core tax administration functions (SDG 17.1) - TAD		Rating - 1
Outcome	Rating	Narrative
The integrity of the taxpayer base and ledger is strengthened	1 Not Achieved	Activity postponed pending the appointment of the CEMAC customs union director and its staff.
Objective - Improved customs administration functions (SDG 17.1) - CAD		Rating - 1
Outcome	Rating	Narrative
Foreign trade operators better comply with their reporting and payment obligations	1 Not Achieved	Activity postponed pending the appointment of the CEMAC customs union director and its staff.
Trade facilitation and service initiatives better support voluntary compliance	1 Not Achieved	Activity postponed pending the appointment of the CEMAC customs union director and its staff.
Audit and anti-smuggling programs more effectively ensure enforcement of customs laws	1 Not Achieved	Activity postponed pending the appointment of the CEMAC customs union director and its staff.

IV. RISK ASSESSMENT

Description	Rating	Mitigation Measures
External Climate/Conditions		
CEMAC country member commitment to reform tax and customs administration.	Low	Develop and adopt a regional revenue mobilization reforms roadmap.
Political Support		
The CEMAC authorities' commitment to reform is strong. This level of commitment should last and, importantly, it should be associated with full commitment of the heads of the national tax and customs departments.	Medium	Engage regularly with the Commissaire in charge of the Common Market to ensure ownership of reforms and commitment.
Management and Technical Staff Support and Commitment		
Management commitment is strong. However, there is a critical need to enhance reform management capacity.	Low	Provide ongoing training to build the skills of CEMAC Commission's staff and define the profiles of new technical officers to be recruited.

Description	Rating	Mitigation Measures
Resource Adequacy		
Insufficient technical capacity and human resources necessary to help implement and monitor reforms in the member country are limited. Limited resources and working conditions not adapted.	Very High	Ensure CD plans include sufficient training and prioritize CD to risks in areas where resources are limited.
Other Risks		
N/A	N/A	N/A

V. PROJECT MANAGERS CONTACT INFORMATION

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