we have completed the acquisition of technological resources at the end of 2023, the training of DGI staff during the first quarter of 2024, and have commenced a pilot phase with a sample of a variety of enterprises comprised primarily of large ones in June 2024. We intend to make the system operational for large enterprises beginning in August 2024, with a positive impact on revenue beginning this year.

- *Increased excise tax revenue*, that accounts for only 0.6 percent of GDP, against an average of 1.6 percent in Africa. We are already observing results from the implementation of the Excise Duty Traceability System (STDA) on tobacco, telecommunications, and, more recently, on beverages. We will focus our efforts on conventional excise taxes (that have proven to be effective in other countries) and will explore the possibility of increasing excise taxes on cigarettes or alcohol, while eliminating others. The reforms in progress to reduce fuel price subsidies should also make it possible, in the long term, to restore excise duties on fuel.

- *More effective exploitation of the revenue potential of the extractive sector*. Control of material flows of mineral exports must be strengthened in the DGDA level, while the laboratory established by the DGI to verify the technical parameters (moisture content, grades, and quantities of the ores) must lead to improved calculation of the tax bases and taxes owed by the mining companies. The first report on this laboratory, produced at the end of 2023, establishes the procedures that will be implemented after the update of the traceability manual.

- *Improvement of controls and dispute management*, including through improved risk assessment (e.g., for the values of declared imports, or exemptions), more effective coordination within and between the authorities, a better framework for control to ensure that the law is applied uniformly, and the development of a system for monitoring the quality and effectiveness of the controls.

- *Improvement of governance and the fight against corruption in tax administrations.* The revenue mobilization effort must not undermine relations with taxpayers and their perception of the integrity of the tax administrations. In addition to the obligations provided for by the civil service status applying to the staff of the tax administrations, codes of ethics and professional conduct will be developed, internal and external inspections will be strengthened, and penalties will be applied, if required. The rules governing dispute management (including on incentives of the tax administration agencies) should not encourage initiatives that are at odds with the law and the objective of maximizing revenue. This objective is supported by the work of the Observatory for Corruption and Professional Ethics (OSCEP) and the ongoing anti-corruption reforms that specify the penalties to be applied in the event of any violations of this objective.

- *The finalization of the new tax code,* with the support of the World Bank, including the code of tax procedures, a section on non-tax revenue collected by sectoral ministries, a revised section on excise duties, and the implementation of a plan to rationalize parafiscal charges (collected by agencies other than the ministries). For the latter objective, the inventory of parafiscal charges, special accounts, and ancillary budgets was completed in June 2023. The intention is also to limit the creation of new special funds, as the establishment of a parafiscal