Concept Note

Online Workshop on Implementing the Optimization of ICT Tax Regimes for Economic Growth and Job Creation in Africa

Date and time: 17 September 2026, 2:00 - 4:30 p.m. (EAT)

Theme: ***From evidence to implementation: advancing growth-oriented ICT taxation reforms in Africa***

Despite remarkable progress in digital connectivity, Africa still lags behind the global average across connectivity indicators, with significantly lower internet usage (35.7%) compared to regions such as Europe (92.2%) and the Commonwealth of Independent States (92.9%), highlighting a persistent digital divide. The urban–rural and gender divides remain pronounced, with digital divides between urban (54.7%) and rural (20.9%) areas, as well as between males (40.3%) and females (31.2%).[1] In addition, the usage gap has become larger than the coverage gap as millions of Africans living in areas already covered by networks are still unable to access and use digital services. This gap is driven by several factors, including affordability constraints, underdeveloped digital public infrastructure, limited digital literacy, limited access to appropriate devices, and concerns related to trust and cybersecurity. Affordability remains one of the most pressing challenges. Taxation specifically targeting the information and communications technology (ICT) sector, including excise duties, value-added tax on devices and services, levies on mobile money, and withholding taxes, has implications for the cost of broadband access, usage, and investment. Therefore, optimizing taxes in the sector requires a careful transition to fair, broad-based, transparent, and growth-oriented taxation that protects fiscal sustainability while expanding connectivity, affordability, and digital inclusion.

To inform Africa's ICT and finance ministries on advancing growth-oriented ICT taxation reforms to ensure more balanced and growth-oriented tax policies, the United Nations Economic Commission for Africa (ECA) developed a report together with an ICT tax calculator platform entitled ***"Optimizing Tax Regimes Specific to the Information and Communications Technology Sector for Economic Growth and Job Creation in Africa"***.

https://repository.uneca.org/entities/publication/4162b531-a09b-4a84-8976-a042deba725a.

Building on the report's findings and as part of ongoing efforts to translate evidence into implementation, UNECA is organizing an online workshop on ***"Advancing Growth-Oriented ICT Taxation Reforms in Africa" on 17 September 2026 from 2:00 to 4:30 p.m. (EAT).***

The workshop will provide a platform for African policymakers, regulators, revenue authorities, ICT ministries, finance ministries, and development partners to discuss how the report's findings can be translated into practical country-level implementation. The discussion will focus on phased reform of ICT-specific taxes, assessment of fiscal and economic impacts, coordination between

[1] ITU database 2026

ministries of finance and ministries responsible for ICT, and mechanisms for monitoring progress over time.

Objectives

- Present the key findings and recommendations of the report in a concise, policy-oriented format.
- Discuss practical approaches for implementing gradual reform of ICT-specific taxes in African countries.
- Promote coordination between ministries of finance, ICT ministries, tax authorities, regulators, national statistical offices and central banks.
- Develop a shared understanding of follow-up actions, including country diagnostics, technical assistance needs and peer-learning opportunities.

Target Participants

The workshop is intended for senior officials and technical experts from ministries of finance, ministries responsible for ICT and digital transformation, revenue authorities, ICT regulators, national statistical offices, regional economic communities, African Union institutions, telecommunication operators, mobile money providers, research institutions and development partners. Participation should prioritize officials directly involved in tax policy, digital economy strategy, broadband affordability, investment promotion and revenue modelling.

Proposed Agenda

Time	Session	Purpose
2:00–2:10 p.m.	Opening remarks	Set the policy context and expected outcomes.
2:10–2:35 p.m.	Presentation of report findings	Highlight key conclusions on ICT taxation, affordability, investment, broadband uptake and revenue effects.
2:35–4:25 p.m.	Country implementation discussion and Action planning	Exchange experiences on tax reform, fiscal constraints, regulatory coordination, and broadband affordability, as well as identify priority follow-up actions, country support needs, and peer-learning mechanisms.
4:25–4:30 p.m.	Closing	Summarize commitments and next steps.

Expected Outputs

- A shared understanding of the report's main recommendations and their relevance for national implementation.
- An agreed outline for country-level ICT tax impact assessments, including data sources, indicators and institutional responsibilities.
- A set of practical recommendations for phased reform of ICT-specific excise duties, VAT treatment of devices and data, and mobile money taxation.

- A short post-workshop summary note capturing key messages, proposed actions and areas requiring further analytical support.

Proposed Follow-up

Following the workshop, interested countries may be invited to participate in a structured implementation process. This may include a rapid diagnostic of current ICT taxation measures, identification of reform options, estimation of fiscal and socioeconomic impacts, stakeholder consultations, and preparation of a national roadmap for phased implementation. The process will be country-led, evidence-based, and aligned with broader digital transformation, fiscal policy, and inclusive growth strategies.

By convening policymakers and technical experts around a practical implementation agenda, the workshop will help move the report from analysis to action. It will support African nations in designing ICT tax systems that are fair, transparent, and supportive of broadband adoption, digital inclusion, investment, job creation, and long-term revenue growth.

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