



# Comparative Legal Frameworks in African Tax Jurisdictions: A Focus on Togo,

Daniel Eyegnona<sup>1</sup>

<sup>1</sup> University of Lomé

**Published:** 17 November 2004 | **Received:** 28 May 2004 | **Accepted:** 20 September 2004

**Correspondence:** [deyegnona@outlook.com](mailto:deyegnona@outlook.com)

**DOI:** [10.5281/zenodo.18802510](https://doi.org/10.5281/zenodo.18802510)

## Author notes

*Daniel Eyegnona is affiliated with University of Lomé and focuses on Law research in Africa.*

## Abstract

This study examines the legal frameworks governing taxation in Togo, focusing on the period from to . The methodology involves a comparative analysis of existing tax laws and regulations from various African countries, with particular emphasis on Togo's legislative framework. Comparative data is gathered through official government publications, academic research papers, and secondary sources to ensure comprehensive coverage of relevant legislation. A key finding reveals that while Togo has established a robust legal structure for income tax collection, there remains significant room for improvement in the administration of VAT (Value Added Tax) regulations. The study concludes by recommending enhanced collaboration between national and local authorities to streamline tax compliance processes and improve overall tax system efficiency. Recommendations include developing a more comprehensive tax education programme, implementing electronic filing systems for small businesses, and strengthening the enforcement mechanisms of VAT laws.

**Keywords:** *Sub-Saharan, African, Legal, Systems, Congressional, Comparative*

## ABSTRACT-ONLY PUBLICATION

This is an abstract-only publication. The complete research paper with full methodology, results, discussion, and references is available upon request.

✉ **REQUEST FULL PAPER**

**Email:** [info@parj.africa](mailto:info@parj.africa)

Request your copy of the full paper today!

## SUBMIT YOUR RESEARCH

**Are you a researcher in Africa? We welcome your submissions!**

Join our community of African scholars and share your groundbreaking work.

**Submit at:** [app.parj.africa](http://app.parj.africa)



Scan to visit [app.parj.africa](http://app.parj.africa)

**Open Access Scholarship from PARJ**

Empowering African Research | Advancing Global Knowledge