



# Research in Africa: Policy Implications for São Tomé and Príncipe's Taxation Framework

Evaristo Monteiro<sup>1,2</sup>, Natalia Dias Costa<sup>2,3</sup>, Raphaela Silva Couto<sup>1,3</sup>

<sup>1</sup> São Tomé and Príncipe Institute of Energy Research

<sup>2</sup> São Tomé and Príncipe Centre for Social Research

<sup>3</sup> São Tomé and Príncipe Institute of Public Administration

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**Correspondence:** [emonteiro@aol.com](mailto:emonteiro@aol.com)

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## Author notes

*Evaristo Monteiro is affiliated with São Tomé and Príncipe Institute of Energy Research and focuses on Law research in Africa.*

*Natalia Dias Costa is affiliated with São Tomé and Príncipe Centre for Social Research and focuses on Law research in Africa.*

*Raphaela Silva Couto is affiliated with São Tomé and Príncipe Institute of Public Administration and focuses on Law research in Africa.*

## Abstract

This study examines the taxation framework of São Tomé and Príncipe, a small island nation in the Gulf of Guinea, with particular focus on its legal implications for tax policy. A mixed-methods approach was employed, combining qualitative and quantitative data analysis. The study involved a review of existing tax laws, an assessment of current taxation practices through surveys, and semi-structured interviews to gather insights from key informants in the tax administration sector. The analysis revealed that São Tomé and Príncipe's taxation framework is heavily influenced by its colonial history, with significant portions of revenue derived from indirect taxes. There is a need for modernization and harmonization of tax laws to align them more closely with international best practices, particularly in the area of digital transactions and e-commerce. The findings suggest that substantial reforms are necessary to enhance tax compliance and efficiency, thereby improving the country's fiscal management and economic growth potential. These recommendations aim to bridge existing gaps in the current taxation framework. Recommendations include revising outdated tax laws, implementing digital transaction taxes, and enhancing inter-agency cooperation for more effective tax collection and administration.

**Keywords:** *São Tomé and Príncipe, Sub-Saharan, Public Finance, Legal Pluralism, Taxation Law, Comparative Jurisprudence, Policy Reform*

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