



The Africa Initiative: engaging with African countries on tax transparency and EOI

What is the Africa Initiative?

The Africa Initiative is a three-year programme of work focused on tax transparency and exchange of information (EOI) in Africa. It was launched at the Global Forum Berlin plenary meeting in October 2014 with the support of a number of African Finance Ministers.

What is the goal?

To provide solutions to the problem of illicit flows from Africa by strengthening the fight against tax evasion and support revenue mobilisation through enhanced transparency and exchange of information throughout Africa.

How do we get there?

- Building political momentum in Africa to ensure that the global EOI infrastructure that now exists is being used effectively
- Ensuring that African tax administrations have the ability and tools needed to request, process and use information
- Increasing the number of African countries in the Global Forum
- Building EOI capacity within African regional organisations
- Creating a sustainable legacy of transparency and EOI in Africa

Who are the leading countries from Africa ?

The leading countries within the Africa Initiative are Burkina Faso, Cameroon, Gabon, Ghana, Kenya, Morocco, Nigeria and Uganda. They are committed to meeting 5 concrete targets between 2015-2017 and are designated "First Mover" countries:

- EOI unit in place
- Delegate competent authority function
- Sign MAAC
- Make 30 requests for tax information up to 2017
- Monitor increase in revenue through EOI

Who is involved?

All African members of the Global Forum are encouraged to participate. The initiative is steered by a Taskforce made up of the First Mover countries, and international and regional bodies including the African Tax Administration Forum (ATAF), the *Centre de Rencontre et d'Etudes des Dirigeants des Administrations Fiscales* (CREDAF), the UK's Department for International Development, France, the World Bank Group and the First Mover countries. Two meetings of the Taskforce were held in February and October 2015. The latest meeting took place in Tbilisi, Georgia in November 2016.



What are the means?

- Engagement with African Finance Ministers and with the African Union and its regional organisations on transparency and EOI
- Concrete targets on transparency and EOI for African countries to meet over the course of the programme
- Encouraging all African Global Forum members to meet the targets
- Ongoing technical assistance and support to all African members on transparency and EOI
- Close liaison with other international organizations and expansion of the resources available to ATAF for its EOI work



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What does success look like?

By 2017:

- All African members of the Global Forum have met the Africa Initiative targets including having a dedicated EOI resource in place which is active in making requests from treaty partners.
- Six African countries participating in pilot projects on automatic EOI
- A dedicated EOI resource in ATAF and a focus on transparency and EOI within the African Union and its Regional Economic Communities

What activities were carried out in 2015/2016

- Participation in high-level events aimed at decision makers (e.g. 3rd international Conference on Financing for Development in Addis Ababa, Ethiopia)
- NGO Roundtables (Kenya)
- Auditor Training Seminars (Kenya, Ghana, Cameroon, Tunisia, Morocco, Gabon, Burkina Faso)
- Tailored bilateral assistance to 8 African countries
- Support to ATAF's EOI programme in Africa
- Engagement with regional organisations
- Task Force meetings (3)

What's next for the Africa Initiative?

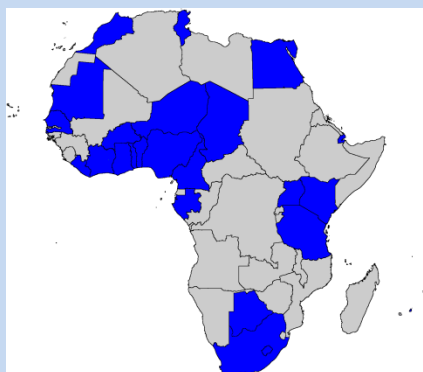
Automatic Exchange of Information (AEOI) is critical to stemming the tide of illicit flows from Africa and is now an integral part of the Global Forum's standards. Currently, only South Africa and Ghana have committed in continental Africa. But the amount of African wealth held offshore is proportionately greater than that of Europe where all Global Forum members are committed. If African countries are to get full benefit of the improvements in global tax transparency that have occurred in the last five years they must be enabled to participate in AEOI.

About the Global Forum

The Global Forum on Transparency and Exchange of Information for Tax Purposes is the largest international tax group in the world with 142 members which are on an equal footing. The Global Forum ensures that the high standards of transparency and exchange of information for tax purposes are in place around the world through its monitoring and peer review activities, technical assistance, peer to peer learning and skills support.

The Global Forum is responsible for the monitoring of the implementation of internationally agreed standards of transparency and exchange of information for tax purposes (upon request and automatic).

African Membership of the Global Forum



African Members of the Global Forum:

Benin, Botswana, Burkina Faso, Cameroon, Chad, Cote d'Ivoire, Djibouti, Egypt, Gabon, Ghana, Kenya, Lesotho, Liberia, Mauritania, Mauritius, Morocco, Niger, Nigeria, Senegal, Seychelles, South Africa, Tanzania, Togo, Tunisia and Uganda.

Contacts

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Visit the Global Forum web site:

www.oecd.org/tax/transparency

www.oecd.org/tax/transparency/gf-african-initiative.pdf