



The Africa Initiative: Engaging with African Countries on Tax Transparency and EOI

What is the Africa Initiative?

The Africa Initiative is a 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. The Initiative was extended for another three years in November 2017 in Yaoundé, Cameroon.

What is the goal?

To support domestic revenue mobilisation, strengthen the fight against tax evasion and address the problem of illicit flows from Africa through enhanced transparency and exchange of information throughout Africa.



How do we get there?

- Building political momentum in Africa to ensure that recent improvements in the global EOI infrastructure are being used effectively by all African countries
- Increasing the participation of African countries in the work of the Global Forum
- Ensuring that African tax administrations have the skills, tools and organisation needed to benefit from new knowledge and technology on transparency and EOI for tax purposes
- Building EOI capacity within African regional organisations
- Creating a sustainable legacy of transparency and EOI in Africa

Who is involved?

The initiative is steered by a Taskforce composed of African countries that are members of the Global Forum as well as 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 and the World Bank Group. The Taskforce meets once a semester to measure progress.

What are the means?

- Concrete targets on transparency and EOI for African countries to meet over the course of the programme
- Strong political leadership from African countries
- Adoption of firm commitments at all levels of Ministries of Finance and Tax Administrations in Africa
- Engagement with key Regional organisations, such as the African Union, the United Nation Economic Commission for Africa, the Regional Economic Communities and the African Development Bank
- Enhanced coordination with regional technical assistance providers, such as ATAF and CREDAF, and expansion of the resources available to ATAF for its EOI work
- Encouraging all African Global Forum members to meet targets and measure impact
- Ongoing intensive technical assistance and support to all African members on transparency and EOI
- Enhanced monitoring, and reporting together with more regular meetings of the Taskforce in Africa



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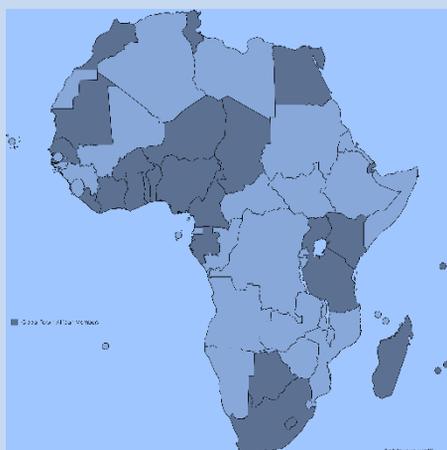
What does success look like?

By 2020 for EOI on request (EOIR):

- All African members of the Global Forum have operational EOI units with adequate resources including delegated competent authority powers
- All African members have in place a clear strategy to ensure the use of EOI as a tool to improve tax audits and are active in making requests from treaty partners
- 75% or more of African members have signed the MAC and at least 60% have ratified it
- At least 75% of African countries receive a satisfactory rating in their second round EOIR review

By 2020 for Automatic EOI (AEOI):

- 75% of African members should have undertaken a preliminary evaluation which will allow the Global Forum Secretariat, in close cooperation with the government of each country, to arrive at a practicable commitment date, supported by a tailored staged action plan for AEOI implementation
- 5 or more African countries have committed to implementing the Common Reporting Standard for automatic exchange of information, with first exchanges by 2020



What activities were carried out from 2015-2017

- Participation in high-level events aimed at decision makers leading to a growing inclusion of African countries in the new international tax transparency framework
- In-country and Regional Training Seminars attended by more than 700 officials from more than 20 African countries
- Tailored bilateral assistance to 12 African countries
- Support to ATAF's EOI programme in Africa
- Taskforce meetings (5)

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 153 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).

29 African Members of the Global Forum:

Benin, Botswana, Burkina Faso, Cameroon, Cape Verde, Chad, Cote d'Ivoire, Djibouti, Egypt, Gabon, Ghana, Kenya, Lesotho, Liberia, Madagascar, Mauritania, Mauritius, Morocco, Niger, Nigeria, Rwanda, Senegal, Seychelles, South Africa, Swaziland, 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