

GLOBAL FORUM ON TRANSPARENCY AND EXCHANGE OF INFORMATION FOR TAX PURPOSES

Statement of outcomes of the 10th Africa Initiative meeting

15 November 2021, Videoconference

1. On 15 November 2021, over 100 delegates, including representatives from 26 African countries and six Africa Initiative donors and partners, came together for the 10th meeting of the Africa Initiative¹ held by videoconference (see **Annex A**).

2. The delegates welcomed Algeria who joined the Global Forum in September 2021, becoming the 33rd Africa Initiative member. The delegates also welcomed the attendance and support of the partners and donors of the Africa Initiative.

3. The delegates were updated on the progress made under the leadership of the Chair and Vice-Chair, in realising the 2021 Africa Initiative Action Plan to advance the two strategic pillars of the Initiative: (i) raising political awareness and commitment in Africa and (ii) developing capacities in African countries in transparency and exchange of information (EOI).

4. Under the first strategic pillar, the delegates welcomed the Africa Initiative's contribution in raising political awareness and commitment in Africa to using transparency and EOI to combat illicit financial flows (IFFs). The delegates welcomed Rwanda as the 32nd signatory of the [Yaoundé Declaration](#), which sends out a strong signal of the growing commitment of African countries to the Initiative's objective. The delegates encouraged the remaining African countries to increase political attention on the problem of IFFs and the key role that tax transparency and EOI can play to increase domestic resources available for meeting the [Sustainable Development Goals](#) and the African Union [Agenda 2063](#) by joining the Yaoundé Declaration.

5. Under the second strategic pillar, the delegates lauded the efforts taken by the Africa Initiative to enhance the capacities in African countries in transparency and EOI, with 38% of the Global Forum Secretariat's capacity building work dedicated to Africa in 2021. In particular, delegates welcomed the move to build a local and sustainable training expertise on EOI within African tax administrations through the Train the Trainer programme launched in 2021, which has already enabled trained trainers to deliver trainings on EOI to over 400 tax officials in 14 African countries. The delegates also welcomed the assessor trainings, organised in 2021, including one with the African Tax Administration Forum, with the objective of preparing African countries for their EOIR peer reviews and building the capacity of their officials to contribute as expert assessors to the Global Forum's peer review process. Overall, delegates noted with satisfaction the progress made in trainings in 2021, with over 2 000 officials from African countries trained in EOI.

6. The delegates approved the note on trends on cross-border assistance in recovery of tax claims in African countries and the conditions necessary for successful recovery that was prepared by the Africa Initiative Working Group on Cross-Border Assistance in Recovery of Tax Claims. The delegates welcomed its recommendations for strengthening domestic tax claims collection as a foundation for effective participation in cross-border recovery of tax claims. The delegates requested the Working Group to continue working in 2022 to put in place the building blocks essential for addressing the recommendations

¹ The Africa Initiative was launched in 2014 for a period of three years (2015-2017) by the Global Forum along with its African members and development partners (see annex B). The Initiative aims to ensure that African countries can realise the full potential of progress made by the global community in implementing transparency and EOI for tax purposes. Its mandate was renewed for a further period of three years in 2017 (2018-2020) and in 2020 (2021-2023). Countries participating in the Africa Initiative have committed to meeting specific and measurable objectives in implementing and using the international tax transparency standards.

including developing strategies for an effective participation in cross-border assistance in recovery of tax claims to increase the use of this form of international assistance by African countries. They also thanked partner countries, including Belgium and Japan, for supporting the Working Group and encouraged other partners and donors to add their weight and expertise to this work as the next phase is envisaged.

7. The delegates welcomed the increased uptake of the EOI monitoring and impact assessment tools to assess the impact of EOI on revenue collections and as a basis for developing strategies to effectively align EOI to their DRM efforts. The delegates received an update on the new integrated structure of the online platform established by the Global Forum for collecting data for the next edition of the *Tax Transparency in Africa* report. The delegates agreed to take stock of the progress made by African countries on the tax transparency and EOI agenda in 2021 at the occasion of the launch of *Tax Transparency in Africa 2022, Africa Initiative progress report*.

8. The delegates recognised that the new governance established in 2020 played a critical role in the achievements of the Africa Initiative in 2021. Based on the lessons learnt after a one-year experience they decided to:

- Reflect on possible changes in the governance of the Africa Initiative, including the extension of the mandate of the leadership team;
- Extend the mandate of the current leadership team by one year, which would allow to reflect on the appropriate changes in the Africa Initiative governance and make a decision at the next Africa Initiative meeting in 2022.

9. The delegates agreed to meet again in the second quarter of 2022, to reflect on the progress made in the implementation of the objectives of Africa Initiative.

Annex A. List of participants of the 10th Africa Initiative meeting**African countries**

Algeria • Benin • Botswana • Burkina Faso • Cameroon • Cabo Verde • Côte d'Ivoire • Egypt • Eswatini • Gabon • Ghana • Kenya • Lesotho • Liberia • Madagascar • Mauritania • Mauritius • Morocco • Namibia • Nigeria • Senegal • South Africa • Tanzania • Togo • Tunisia • Uganda.

Donors and partners

African Development Bank Group • African Tax Administration Forum • Belgium • European Union • France (Ministry of Europe and Foreign Affairs) • World Bank Group.

Annex B. List of members and supporters of the Africa Initiative**The 33 Africa Initiative members**

Algeria • Benin • Botswana • Burkina Faso • Cameroon • Cabo Verde • Chad • Côte d'Ivoire • Djibouti • Egypt • Eswatini • Gabon • Ghana • Guinea • Kenya • Lesotho • Liberia • Madagascar • Mali • Mauritania • Mauritius • Morocco • Namibia • Niger • Nigeria • Rwanda • Senegal • Seychelles • South Africa • Tanzania • Togo • Tunisia • Uganda.

The 11 supporters of the Africa Initiative

African Development Bank Group • African Tax Administration Forum • African Union Commission • Cercle de Réflexion et d'échange des Dirigeants des Administrations Fiscales • European Union • France (Ministry of Europe and Foreign Affairs) • Norway (Agency for Development Cooperation) • Switzerland (State Secretariat for Economic Affairs) • United Kingdom (Foreign, Commonwealth & Development Office) • West Africa Tax Administration Forum • World Bank Group.

Annex C. List of signatories to the Yaoundé Declaration

Countries and organisations		Date
1.	 Cameroon	11/2017
2.	 Liberia	11/2017
3.	 Uganda	11/2017
4.	 Benin	11/2017
5.	 Togo	01/2018
6.	 Ghana	02/2018
7.	 Seychelles	02/2018
8.	 Chad	03/2018
9.	 Madagascar	04/2018
10.	 Niger	04/2018
11.	 Gabon	04/2018
12.	 Burkina Faso	04/2018
13.	 Congo	04/2018
14.	 Guinea-Bissau	04/2018
15.	 Mali	04/2018
16.	 Senegal	04/2018
17.	 Mauritius	05/2018
18.	 Mauritania	06/2018
19.	 Comoros	06/2018
20.	 Côte d'Ivoire	06/2018

Countries and organisations		Date
21.	 Lesotho	07/2018
22.	 Nigeria	08/2018
23.	 South Africa	09/2018
24.	 Morocco	03/2019
25.	 Tunisia	05/2019
26.	 Egypt	11/2019
27.	 Kenya	11/2019
28.	 Cabo Verde	11/2019
29.	 Djibouti	11/2019
30.	 Eswatini	09/2020
31.	 African Union Commission	12/2020
32.	 Rwanda	10/2021

Supporters of the Declaration

Countries and organisations		
1.	 OECD Organisation for Economic Co-operation and Development	11/2017
2.	 France	01/2018
3.	 United Kingdom	01/2018