

Statement of outcomes of the 11th Africa Initiative meeting**14 – 16 June 2022, Nairobi, Kenya**

1. On 14-16 June 2022, over 150 delegates from 32 African countries, including 7 non-members¹, and 20 partners and donors of the Africa Initiative, and invited organisations met in Nairobi, Kenya for the 11th meeting of the Africa Initiative (see annex A). In addition to the onsite attendance, 159 delegates attended the public session online.
2. The Africa Initiative was launched by the Global Forum along with its African members and development partners (see annex B) in 2014 for a period of three years (2015-2017). The Initiative aims to ensure that African countries can realise the full potential of progress made by the global community in implementing the internationally agreed transparency and exchange of information for tax purposes (EOI) standards. With encouraging results, its mandate was renewed for further periods of three years each (2018-2020 and 2021-2023). African countries participating in the Africa Initiative have committed to meeting specific and measurable objectives in implementing and using the international tax transparency standards.
3. The delegates welcomed Algeria and Botswana as new signatories of the [Yaoundé Declaration](#), bringing the number of African countries joining the declaration to 33 plus the African Union Commission. They also welcomed Algeria who joined the Global Forum recently, becoming the 33rd Africa Initiative member. These send out a strong signal of the growing commitment of African countries to tackle tax evasion and other illicit financial flows (IFFs) through tax transparency and EOI. The delegates encouraged the remaining African countries to increase political attention on the problem of tax evasion and other IFFs by joining the Global Forum and signing the Declaration. The delegates also welcomed the International Finance Corporation (IFC) and the Commonwealth Association of Tax Administrators (CATA) as partners of the Africa Initiative, which strengthens collaboration in promoting the tax transparency and EOI agenda. The delegates welcomed the attendance and support of CATA, Christian Aid, the Extractive Industry Transparency Initiative (EITI) International Secretariat, IFC, Oxfam and the United Nations Economic Commission for Africa (UNECA) for the first time at an Africa Initiative meeting. The delegates also appreciated the participation of experts from African Initiative members² and partners.³
4. On the first day of the meeting, which was held in a hybrid format and open to the public, the “[Tax Transparency in Africa 2022: Africa Initiative Progress Report](#)” was launched. This fourth edition of the report highlights the progress made by its members on the two pillars of the Initiative: (i) raising political awareness and commitment in Africa and (ii) developing capacities in African countries in tax transparency and EOI in 2021. It also provides insights into the tax transparency and EOI situation of six non-members of the Initiative who contributed to the Report. The Report shows that, while there is increased commitment to EOI and African countries’ EOI infrastructure continued to mature, the progress is uneven as some countries are not using their broadened EOI networks and established EOI infrastructure effectively. At the same time, the implementation of automatic exchange of financial account information (AEOI) has broadened with four African countries exchanging information reciprocally and one African country

¹ Angola, Burundi, Congo, Sierra Leone, South Sudan, Zambia and Zimbabwe.

² Cameroon, Ghana, Kenya, Lesotho, Nigeria, Seychelles, South Africa, Togo, Tunisia and Uganda.

³ African Development Bank (AfDB), African Tax Administrations Forum (ATAF), Belgium, CATA, *Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales* (CREDAF), EITI International Secretariat, European Union, IFC, International Monetary Fund (IMF), Japan, France, Oxfam, Tax Justice Network – Africa, UNECA, West African Tax Administrations Forum (WATAF) and the World Bank Group.

exchanging information on a non-reciprocal basis in 2021, while five others are committed to exchanging information on a specific date. However, the use of AEOI data is still at early stages in most African countries. Importantly, EOI continues to contribute to domestic resources mobilisation efforts with three African countries identifying EUR 37.2 million (USD 38.9 million) of additional tax as a direct consequence of the requests sent in 2021. Since the launch of the Africa Initiative in 2014, EOIR alone has enabled nine African countries to identify over EUR 233 million (USD 244 million) in additional revenue. In total, since 2009, African countries have identified over EUR 1.2 billion (USD 1.3 billion) of additional revenues (tax, interest and penalties) through offshore tax investigations including EOIR, and voluntary disclosure programmes launched prior to the beginning of AEOI exchanges.

5. The delegates welcomed the findings of the report, including advocacy by the Africa Initiative to raise political awareness and commitment on EOI in Africa, which has led to an increase in the number of African countries joining global efforts to combat tax evasion using transparency and EOI. The delegates lauded the ripple effect of new capacity-building initiatives, such as the Train the Trainer programme which aims to support sustainable capacity building on the continent. In addition, the delegates also welcomed the work of the Africa Initiative Working Group on Cross-border Assistance in Recovery of Tax Claims in laying the foundations for the use of this form of assistance by African countries. They also debated on how African countries can seize the opportunities offered by tax transparency and EOI to enhance the fight against tax evasion and other IFFs on the continent, in particular by including it in their domestic resource mobilisation strategies for post-COVID-19 economic recovery, as well as ways of scaling up capacity building for African tax administrations.

6. In the evening of the first day, Heads of Tax Administrations, donors and partners came together for the High-Level Working Dinner to celebrate the 5th anniversary of the Yaoundé Declaration. The delegates recognized the progress since the adoption of the Yaoundé Declaration. They committed to advance EOI and fight tax evasion and other forms of IFFs among their respective countries and at the level of regional economic communities, within the context of increased cross-border economic activity due to the African Continental Free Trade Area (AfCTFA) Agreement which brings new opportunities but also new risks on domestic revenue mobilisation.⁴

7. On the second day, the delegates reflected on the technical aspects of the tax transparency agenda. They discussed how African countries could overcome barriers to AEOI implementation and building effective beneficial ownership frameworks in Africa, and praised success stories in the continent. The delegates also shared experiences and agreed to establish the essential building blocks for participation in cross-border assistance in recovery of tax claims. They also discussed and agreed on the need to remove the barriers to an effective cross-border assistance in the collection of taxes, including by lifting or avoiding any reservation in relation to cross-border assistance in the collection of taxes in the Convention on Mutual Administrative Assistance in Tax Matters and other mutual administrative agreements. The delegates welcomed the support provided by the Global Forum Secretariat and other development partners, including the African Development Bank, the African Tax Administration Forum, the *Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales*, the West African Tax Administration Forum and the World Bank. The participants emphasised the continued need to raise awareness and obtain the necessary political will for the implementation of AEOI and to enhance the capacity of countries to obtain, use and safeguard relevant data. They stressed that although the implementation of AEOI has a cost, experience shows that the gains over time in tax revenue are significant.

8. On the third day, delegates took stock and welcomed the progress made in realising the 2022 Africa Initiative Action Plan. The delegates shared experiences on tracking the impact of EOI on

⁴ <https://www.oecd.org/tax/transparency/documents/statement-african-heads-of-tax-administrations-working-dinner-5th-anniversary-yaounde-declaration.pdf>.

revenue collection and agreed on strategies to continue monitoring and assessing the impact of EOI to inform strategic decision making. The delegates were provide with an update on the future direction of the Global Forum's monitoring and peer review processes. Finally, the delegates amended the governance of the Africa Initiative, to extend the mandate of the leadership team to two years and approved the change of the leadership team from a Chair and a Vice-Chair to two Co-Chairs.

9. The delegates encouraged the African countries that have not joined the Africa Initiative to learn from their experience and consider joining global efforts to combat tax evasion and other IFFs using transparency and EOI. They warmly welcomed the announcement of Republic of Congo's membership to the Global Forum and the Africa Initiative on the last day of the meeting.

10. The delegates thanked Kenya and Mr Githii Mburu, the Chair of the Africa Initiative, for hosting the 11th Africa Initiative meeting and providing for an excellent environment for meeting again in person and discussing this strategic topic.

11. The delegates finally agreed to meet again in November 2022 in the margins of the Global Forum plenary meeting to reflect on the progress made in the implementation of the tax transparency agenda in Africa.

Annex A. List of participants of the 11th Africa Initiative meeting

African countries

Algeria • Angola • Botswana • Burkina Faso • Burundi • Cabo Verde • *Cameroon** • Côte d'Ivoire • *Egypt** • Eswatini • Gabon • Ghana • Kenya • Lesotho • Mali • Mauritius • Namibia • Niger • Nigeria • Rwanda • Republic of Congo • Senegal • Seychelles • Sierra Leone • South Africa • South Sudan • Tanzania • Togo • Tunisia • Uganda • Zambia • Zimbabwe.

** In italic, remote participation.*

Organisations, development agencies and invitees

African Development Bank Group • African Tax Administration Forum • African Union Commission • Belgium • *Cercle de Réflexion et d'échange des Dirigeants des Administrations Fiscales* • Commonwealth Association of Tax Administrators • Christian Aid • European Union • Extractive Industry Transparency Initiative • France • Germany • International Finance Corporation • International Monetary Fund • Japan • Organisation for Economic Co-operation and Development • Oxfam • Tax Justice Network – Africa • United Nations Economic Commission for Africa • West African Tax Administrations Forum • 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 16 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* • Commonwealth Association of Tax Administrators (CATA) • European Union • France • Germany • International Finance Corporation • Netherlands • Norway • Senegal • Switzerland • United Kingdom • West Africa Tax Administration Forum • World Bank Group