

Statement of outcomes of the 12th Africa Initiative meeting**8 November 2022, Seville, Spain**

1. On 8 November 2022, 32 delegates from 17 African countries, including two non-members¹, and partners and donors of the Africa Initiative met on the side-lines of the Plenary of the Global Forum on Transparency and Exchange of Information for Tax Purposes in Seville, Spain, for the 12th meeting of the Africa Initiative (see annex A).
2. The Africa Initiative was launched by the Global Forum along with its African members and development partners in 2014 (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 the internationally agreed transparency and exchange of information for tax purposes (EOI) standards. 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 the attendance of Democratic Republic of Congo and Mozambique for the first time at an Africa Initiative meeting.
4. The delegates took stock and welcomed the progress made in realising the 2022 Africa Initiative Action Plan. The delegates lauded the continued efforts of the Africa Initiative to focus political attention, at the continental, regional and national levels, on the potential of tax transparency and EOI as a tool for combatting tax evasion and other Illicit Financial Flows (IFFs) to enhance domestic resource mobilisation in African countries. They encouraged African countries that have not yet endorsed the Yaoundé Declaration to join the call to use tax transparency and EOI to combat tax evasion and other IFFs.
5. The delegates also welcomed the technical assistance provided by the Global Forum and other Africa Initiative partners to help African countries implement and benefit from the international standards on tax transparency. The delegates appreciated the specialised trainings on EOI which have benefitted more than 1 000 African officials in 2022 as well as the positive impact of the Train the Trainer Programme which is developing sustainable local expertise and technical skills on EOI within participating African tax administrations. The Train the Train Programme is facilitating a rapid and localised dissemination of knowledge on EOI with 12 local trainings having been delivered to date in 10 of the 13 African jurisdictions involved in the 2022 programme and more than 214 officials trained. The delegates further noted the contribution of the Women Leaders in Tax Transparency Programme to promote female leadership in tax transparency.
6. The delegates welcomed the development of a toolkit to assist countries interested in establishing and running an effective function for cross-border assistance in recovery of tax claims. They discussed the challenges to be overcome to effectively benefit from this form of cooperation, while stressing its potential for domestic revenue mobilisation. In the meantime, they strongly encouraged African countries to commence putting in place the necessary legal framework and further developing administrative capacities. They looked forward to the publication of the toolkit as well as to the technical assistance on using this form of mutual administrative assistance in tax matters.
7. The delegates agreed to contribute to the survey for the 2023 “Tax Transparency in Africa: Africa Initiative Progress Report” to take stock of progress made by African countries in implementing and benefitting from the tax transparency standards in 2022.

¹ Democratic Republic of Congo Mozambique

8. The delegates encouraged the African countries that have not joined the Africa Initiative to learn from their experience and consider joining the global efforts to combat tax evasion and other IFFs using transparency and EOI.

9. The delegates thanked Mr Githii Mburu, Commissioner General, Kenya Revenue Authority, and Mr Edward Kieswetter, Commissioner, South African Revenue Service, respectively Chair and Vice-Chair of the Africa Initiative, for their leadership and dedication to the Africa Initiative which has yielded tremendous progress on the tax transparency agenda during their term. The process to appoint the new leadership for 2023-2024 is expected to be concluded by the end of the year.

10. The delegates finally agreed to meet again in 2023 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

Botswana • Côte d'Ivoire • Democratic Republic of Congo • Gabon • Kenya • Madagascar • Mali • Mauritius • Morocco • Mozambique • Republic of Congo • Senegal • Seychelles • South Africa • Togo • Tunisia • Uganda.

Organisations, development agencies and invitees

African Development Bank • African Tax Administration Forum • *Cercle de Réflexion et d'échange des Dirigeants des Administrations Fiscales* • European Union • France • World Bank.

Annex B. List of members and supporters of the Africa Initiative

The 34 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 • Republic of Congo • 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 • European Union • France • Germany • International Finance Corporation • Netherlands • Norway • Senegal • Switzerland • United Kingdom • West Africa Tax Administration Forum • World Bank Group