

**Statement of outcomes of the 14<sup>th</sup> Africa Initiative meeting**

**28 November 2023, Lisbon, Portugal**

1. On 28 November 2023, 66 delegates from 23 African countries, including 3 non-members<sup>1</sup> and 7 partners and donors of the Africa Initiative, met on the side-lines of the Plenary meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) in Lisbon, Portugal, for the 14<sup>th</sup> meeting of the Africa Initiative (see **annex A**).
2. Launched in 2014 by the Global Forum, the Africa Initiative gathers 37 African members of the Global Forum and 18 partners (see **annex B**). The Initiative aims to ensure that African countries can realise the full potential of the implementation of transparency and exchange of information (EOI) for tax purposes. Countries participating in the Africa Initiative have committed to meeting specific objectives in implementing and using the international tax transparency standards.
3. The delegates welcomed the attendance of Democratic Republic of Congo, Mozambique, and Zambia. Zambia also shared with the members its intention to join the Global Forum.
4. The delegates took stock and welcomed the progress made in realising the 2023-2024 Africa Initiative Action Plan.
  - The delegates commended the consistent efforts of the Africa Initiative to focus political attention at the continental, regional and national level 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 (DRM).
  - The delegates noted that African countries that participate in the automatic exchange of financial account information (AEOI) under the Common Reporting Standard (CRS) have received information on more financial accounts than they have sent. Despite this huge potential, the delegates noted that only five African countries are exchanging information automatically with a further five committed to first automatic exchanges under the CRS by a specific date. The delegates called on all members of the Africa Initiative that have not yet committed to start AEOI by a specific date to consider doing so.
  - The delegates also lauded the Africa Initiative's efforts, which culminated in the publication of "A Toolkit for Establishing a Function for Cross-border Assistance in the Recovery of Tax Claims"<sup>2</sup> and the workshops on using this form of administrative assistance. The delegates requested the Africa Initiative to continue its work to advance cross-border assistance in the recovery of tax claims on the continent and to report back to the members in 2024.
  - The delegates further encouraged the African countries that are yet to join the Global Forum and the Africa Initiative to learn from their experience and consider joining the global efforts to combat tax evasion and other IFFs using tax transparency and EOI. They further encouraged African

---

<sup>1</sup> Democratic Republic of Congo Mozambique and Zambia.

<sup>2</sup> OECD (2023), *A Toolkit for Establishing a Function for Cross-Border Assistance in the Recovery of Tax Claims*, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD, Paris, <https://www.oecd.org/tax/transparency/documents/a-toolkit-for-establishing-a-function-for-cross-border-assistance-in-the-recovery-of-tax-claims.pdf>.

countries that have not yet endorsed the Yaoundé Declaration<sup>3</sup> to join the call to use tax transparency and EOI to combat tax evasion and other IFFs.

5. Members of the Africa Initiative noted that most African countries have now put in place the essential building blocks for participating in exchange of information on request (EOIR), including by broadening their network of EOI relationships, delegating the Competent Authority powers to the appropriate levels within the tax administration, establishing EOI units and resourcing them with skilled personnel and appropriate tools. They also observed that the Global Forum Secretariat and other Africa Initiative partners have developed several tools and toolkits and intensified capacity-building delivery to Africa countries, including trainings, aimed at entrenching the use of EOIR. However, the EOIR landscape in Africa is dominated by a handful of African countries who account for the bulk of the requests sent and the revenues identified using information received. Therefore, the usage of the established EOI infrastructures is uneven and remains low compared to its potential. Members of the Africa Initiative shared their views on this issue and possible approaches to increase the use of EOIR to tackle tax evasion and mobilise revenue.

6. Noting the progress achieved since the launch of the Africa Initiative in 2014, the delegates agreed to renew its mandate for the 2024-2026 period, to provide a platform for assisting all African countries fully unlock the potential of transparency and EOI.

7. The delegates emphasised that having the union of efforts between the members, the Global Forum Secretariat and partners and donors of the Africa Initiative is crucial to convey the message on the importance of transparency and EOI for the continent. They agreed to meet again in 2024 to reflect on the progress made in the implementation of the tax transparency agenda in Africa and the remaining challenges.

---

<sup>3</sup> More information on the Yaoundé Declaration is available at: <https://www.oecd.org/tax/transparency/what-we-do/technical-assistance/the-yaounde-declaration.htm>.

## Annex A. List of participants of the 14<sup>th</sup> Africa Initiative meeting

### African Countries

#### Africa Initiative members

Algeria • Angola • Cabo Verde • Congo • Côte d'Ivoire • Eswatini • Gabon • Guinea • Kenya • Mauritius • Morocco • Nigeria • Rwanda • Senegal • Seychelles • South Africa • Togo • Tunisia • Uganda • Zimbabwe

#### Non-members of the Africa Initiative

Democratic Republic of Congo • Mozambique • Zambia

### Organisations, development partners and invitees

African Tax Administration Forum • *Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales* • Commonwealth Association of Tax Administrators • European Union • France • International Finance Corporation • World Bank

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

### The 37 Africa Initiative members

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

### 18 Supporters of the Africa Initiative

African Development Bank • 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 • Ireland • Netherlands • Norway • Senegal • Sweden • Switzerland • United Kingdom • West African Tax Administration Forum • World Bank.