

Statement of the African Heads of Tax Administrations at the occasion of the Working Dinner celebrating the 5th anniversary of the Yaoundé Declaration**14 June 2022, Nairobi, Kenya**

1. On 14 June 2022, 29 delegates, including representatives from 13 African countries¹ and 8 Africa Initiative donors and partners,² came together for the High-Level Working Dinner to celebrate the 5th anniversary of the Yaoundé Declaration on the occasion of the 11th meeting of the Africa Initiative held in Nairobi, Kenya. The Cabinet Secretary Ministry of ICT, Innovation and Youth Affairs, Hon. Joe Mucheru EGH opened the high level dinner, underscored the Kenyan Government commitment to the tax transparency agenda and stressed the critical role of the Yaoundé Declaration in formulating and implementing more strategies to enhance the fight against illicit financial flows (IFFs) in Africa.
2. The Yaoundé Declaration is a call to fight tax evasion and other IFFs through transparency and exchange of information (EOI) in Africa. First signed in 2017, the Declaration encourages African countries to collaborate with regional partners for the implementation of tax transparency standards and EOI tools. The Declaration is now supported by 33 African Ministers of Finance and the African Union Commission.
3. The Chair of the Africa Initiative initiated the working dinner by highlighting the main progress made since the adoption of the Yaoundé Declaration, including the increasing number of African countries participating in the tax transparency work, the expansion of African countries networks of EOI relationships and the increasing use of EOI to support tax audits and investigations.
4. The high-level participants deliberated on the ways of addressing the remaining challenges on the tax transparency agenda in Africa in order to translate EOI into revenue gains for Africa's development.
5. The high-level participants 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) which brings new opportunities but also new risks on domestic revenue mobilisation. They recognised the importance of putting in place effective tax transparency regimes, including ensuring the transparency of beneficial ownership and committed to ensure that EOI upon request is utilised as an effective tool to support tax audits and investigations by making it a priority of their revenue mobilisation strategy. They also committed to take advantage of the new train the trainer programme in EOI developed by the Global Forum to increase awareness in EOI in cooperation with the tax academies.
6. Recognising the benefit of participating in the work of the Africa Initiative, the high-level participants called on African countries that are non-members to join the international efforts on tax transparency and EOI by becoming members of the Global Forum and the Africa Initiative.
7. The high-level participants called for more commitment by African countries to the Automatic Exchange of Information on Financial Accounts (AEOL) standard to ensure the continent has the necessary tools to tackle tax evasion. They also welcomed the renewed support of the partners and donors, including the International Financial Corporation which committed as a new Africa Initiative partners to support the

¹ Botswana, Burundi, Kenya, Mali, Mauritius, Nigeria, Rwanda, South Sudan, Tanzania, Togo, Uganda, Zambia, Zimbabwe.

² African Tax Administration Forum, Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales, France, Germany, International Finance Corporation, Organisation for Economic Co-operation and Development, United Nations Economic Commission for Africa, West African Tax Administration Forum.

tax transparency agenda in Africa through capacity building, France and Germany which announced that they will continue to financially support the Africa Initiative.

8. The high-level participants recognised the importance of cross-border assistance for the collection of taxes as complementary to EOI. They committed 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. They also called for countries to build their domestic capacities to benefit from cross-border assistance for the collection of taxes with the support of the Global Forum in line with the recommendations of the Africa Initiative Working Group on Cross-Border Assistance in Recovery of Tax Claims.

9. The high-level participants commended Mr Githii Mburu for his leadership in the African Initiative, thanked the Kenya Revenue Authority and the National Treasury, Kenya for hosting the 11th Africa Initiative meeting and the 5th anniversary of the Yaoundé Declaration. Finally, they requested the Africa Initiative to report back on their deliberation in the near future.

List of African countries, donors and partners participants to the high-level working dinner

- African Tax Administration Forum
- Botswana
- Burundi
- Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales
- France
- Germany
- International Finance Corporation
- Kenya
- Mali
- Mauritius
- Nigeria
- Organisation for Economic Co-operation and Development
- Rwanda
- South Sudan
- Tanzania
- Togo
- Uganda
- United Nations Economic Commission for Africa
- West African Tax Administration Forum
- Zambia
- Zimbabwe