

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

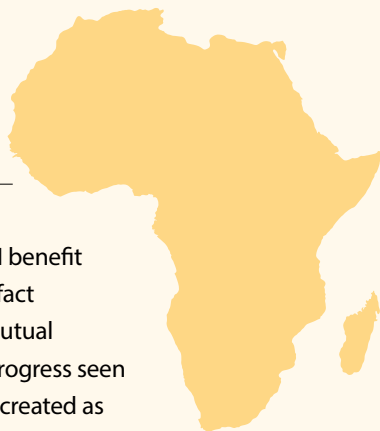
Tax Transparency in Africa 2022

Africa Initiative Progress Report

*At a
Glance*



Tax transparency in Africa *at a glance*



The Africa Initiative has developed and expanded its capacity-building activities to ensure transparency and EOI benefit African countries. These achievements are reflected in the fact that 22 African countries have joined the Convention on Mutual Administrative Assistance in Tax Matters (MAAC) and the progress seen in 2020 continued in 2021, with 383 new EOI relationships created as of December 2021. Furthermore, 9 African countries are implementing automatic exchange of financial account information (AEOI) and African countries have obtained successful outcomes from their peer reviews on transparency and exchange of information on request (EOIR). This has translated into increased revenues. African countries identified more than EUR 37.2 million (USD 38.9 million) in additional revenues due to EOIR in 2021. In total, 9 African countries have identified over EUR 233 million (USD 244 million) of additional revenue from EOIR alone since 2014. Since 2009, EOI has enabled African countries to identify over EUR 1.2 billion (USD 1.3 billion) of additional revenue (tax, interests and penalties) through offshore tax investigations including EOIR and voluntary disclosure programmes launched prior to the beginning of the implementation of the AEOI standard.

1.2

billion EUR
(USD 1.3 billion)
**of additional
revenue identified
since 2009**

33 Members of the Africa Initiative



Donors and partners of the Africa Initiative

Partners:

African Development Bank Group (AfDB); African Tax Administration Forum (ATAF); African Union (AU) Commission; *Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales*; West African Tax Administration Forum (WATAF) and World Bank Group.

Donors:

European Union, France, Germany, Netherlands, Norway, Senegal, Switzerland, United Kingdom.

Africa in the Global Forum

- 33 African countries are members of the Global Forum (+16 since 2014).
- 61% of African countries are members (20% of the Global Forum membership).
- AU Commission, ATAF, AfDB and WATAF are observers.

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Technical assistance figures in Africa

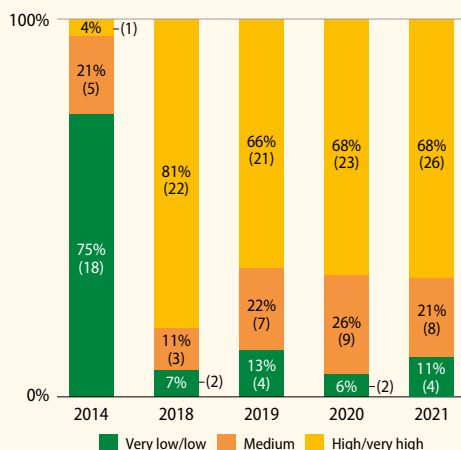
- 16 African countries are benefitting from an intensive mentoring programme (Induction Programme): Algeria, Benin, Cabo Verde, Chad, Côte d'Ivoire, Djibouti, Egypt, Eswatini, Guinea, Madagascar, Mali, Namibia, Niger, Rwanda, Tanzania and Togo.
- 29 African countries supported in 2021 with training events attended by close to 1 500 officials.

EOIR implementation in Africa

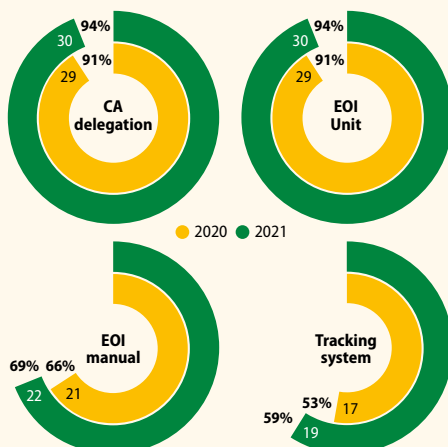
EOI remains a priority for African tax authorities. However, awareness is still needed in recent members.

Most of the African members have set up the **core elements for effective EOI**. Work is ongoing with the recent members to fill the gap.

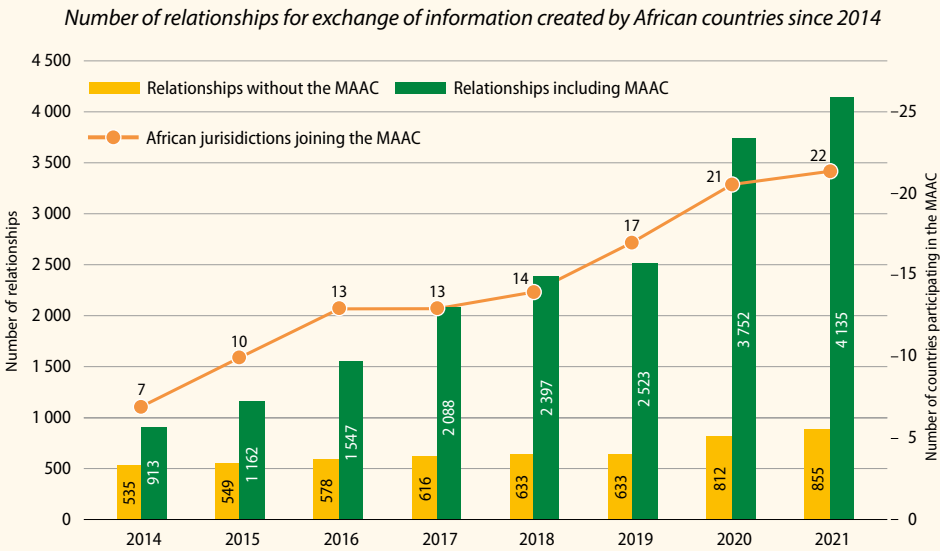
Share of countries giving low, medium and high priority to EOI



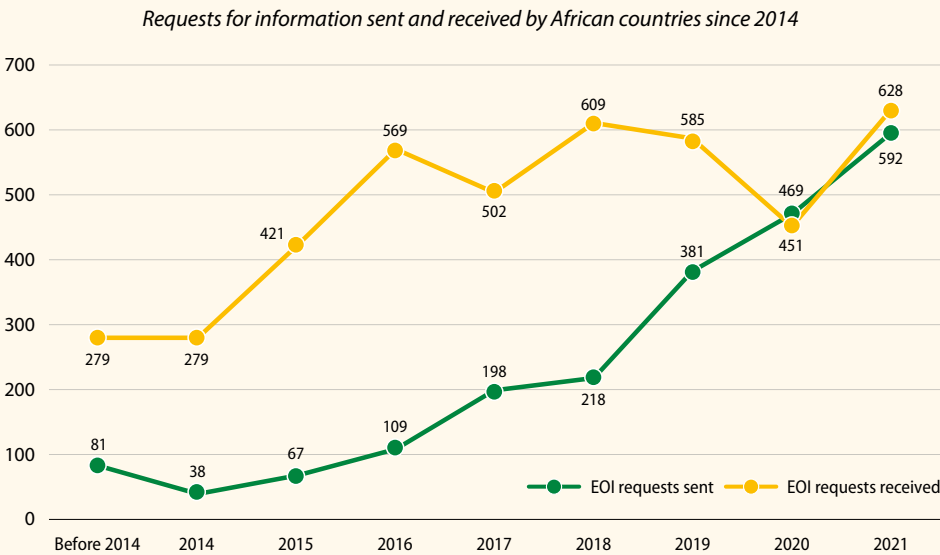
Share of countries with core elements in place



EOI relationships with non-African countries are rapidly increasing with more African countries joining the MAAC.

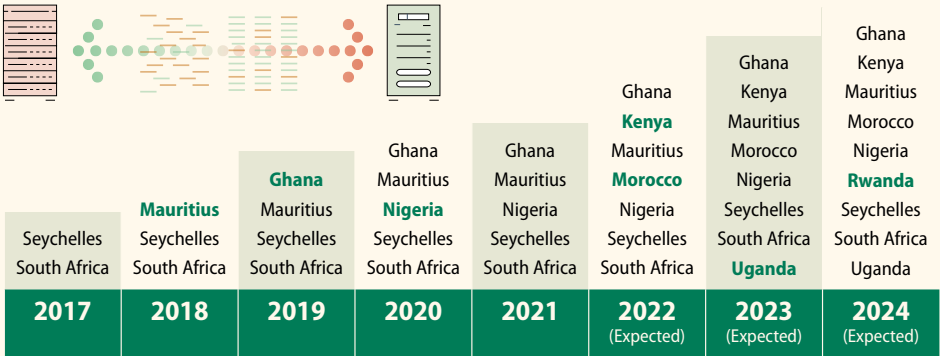


The number of EOI requests sent by African countries is increasing steadily (+26% in 2021, compared to 2020). In 2021, African countries received more requests than they sent. However, the gap between the number of requests sent and received is narrowing compared to previous years. Most African countries are still behind their potential and more efforts need to be put into the operationalisation of EOI.



AEOI implementation in Africa

Status of African countries' participation in automatic exchange of financial account information

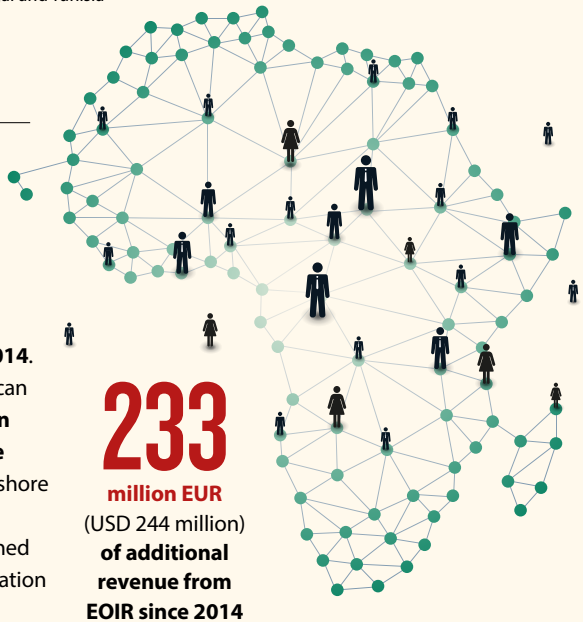


Consideration for a date of first exchanges: Senegal and Tunisia
(On 5 January 2022 Tunisia committed to begin exchanges in 2024)

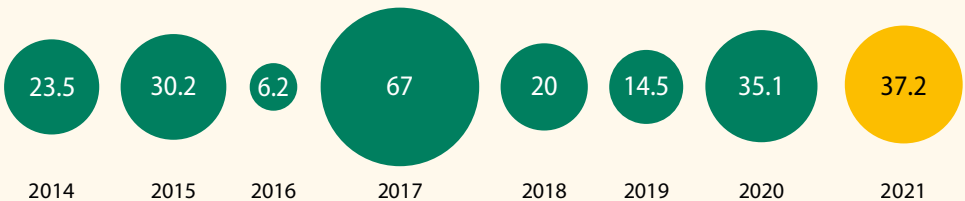
Revenues identified

Three African countries reported identifying **EUR 37.2 million (USD 38.9 million) in additional taxes** collectively as a result of EOIR in 2021.

African countries have identified **over EUR 233 million (USD 244 million) of additional revenue from EOIR since 2014**. In total, since 2009, EOI has enabled African countries to identify **over EUR 1.2 billion (USD 1.3 billion) of additional revenue** (tax, interests and penalties) through offshore tax investigations including EOIR and voluntary disclosure programmes launched prior to the beginning of the implementation of the AEOI standard.



Revenues identified as a result of exchange of information on request since 2014, in EUR (millions)



Financial contributions provided by:



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