

Statement of outcomes of the 8th Africa Initiative meeting

30th September – 2nd October, Paris, France

1. On 30th September – 2nd October, over 150 delegates from 27 African countries and 9 Africa Initiative partners came together virtually, for the 8th meeting of the Africa Initiative (see annex A).
2. The Africa Initiative was launched in 2014 for a period of three years (2015-2017) by the Global Forum along with its African members and development partners (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 transparency and exchange of information (EOI) for tax purposes. With encouraging first results, its mandate was renewed for a further period of three years (2018-2020) in Yaoundé in November 2017. 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 and support of the Federal Ministry for Economic Cooperation Development (BMZ) of Germany, the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), the International Centre for Tax and Development, the International Monetary Fund, OXFAM and Tax Justice Network Africa for the first time at an Africa Initiative meeting. The delegates also appreciated the participation of experts from the Norwegian Tax Administration and the Federal Public Service Finance of Belgium.
4. During this 8th meeting, the participants took note of the progress made in by African countries and discussed the remaining challenges to transparency and EOI as outlined in the Tax Transparency in Africa 2020: Africa Initiative Progress Report 2019 that was launched in June 2020.
5. During the first two days of the meeting, which were open to invitees, the participants discussed the impact of the COVID-19 on the African continent as well as on the operation of the tax administrations and on the delivery of the capacity building programmes. The participants also discussed the remaining barriers to tax transparency in Africa, the recent international development in taxation, the relevance of cross-border assistance in tax collection, the link between transfer pricing and EOI and the participation of African countries to automatic exchange of information.
6. The last day of the meeting was opened only to delegates of the member countries, observers and partners of the Africa Initiative. The delegates welcomed the progress made by the Africa Initiative in putting African countries on the path towards realising the full potential of transparency and EOI. They commended the support of the partners of the Africa Initiative. Delegates unanimously agreed to renew the mandate of the Africa Initiative for a further period of three years (2021-2023) to consolidate the gains made by members since 2014.
7. Delegates agreed that the next phase of the Africa Initiative would continue to be built on two pillars: raising political awareness on the benefit of tax transparency throughout Africa and delivering high-quality capacity building programmes. They agreed that all African members should meet the core stage of tax transparency by putting in place a sound EOI infrastructure and using it effectively to tackle tax evasion and other illicit financial flows (IFFs). In particular, delegates noted that EOI has started to yield revenues and there is need for effective international gateways for cross-border

assistance in tax recovery to complement EOI. Delegates acknowledged that while existing international legal instruments do provide for assistance in recovery of tax debts, the existence of reservations might dissuade Africa Initiative members from fully benefiting from it. The delegates welcomed the offer of technical assistance from the Africa Initiative partners to help interested members put in place the building blocks for cross-border assistance in recovery of taxes.

8. Taking into account the increasing involvement of African countries in the Africa Initiative and renewal of the mandate, the delegates approved a new governance framework that empowers African members to play a more active role in the management of the Initiative. Each year, a Chair and a Vice-Chair, who will be senior officials from a tax administration or a Ministry of Finance of two different African member countries, will be appointed by the member countries to lead the Initiative.

9. Emphasising the increasing political focus on tackling IFFs from Africa, delegates welcomed Eswatini as the 30th Signatory of the Yaoundé Declaration, which calls for an African tax transparency agenda to fight IFFs and enhance domestic resource mobilization. The delegates encouraged the remaining African countries to increase political attention on the problem of IFFs and the key role that transparency and exchange of information can play by joining the Yaoundé Declaration.

10. Recognising that an international legal framework is a pre-requisite for effective participation in EOI, the Africa Initiative members committed to broadening the network of their EOI partners through the signing of the Convention on Mutual Administrative Assistance in Tax Matters (MAAC). Delegates therefore welcomed the recent signing of the MAAC by Botswana, Eswatini and Namibia and the deposit of the instrument of ratification of the MAAC by Kenya. They invited all African countries to join the MAAC.

11. Despite the huge potential of automatic exchange of financial account information for African countries, delegates noted that only Seychelles, South Africa and Mauritius are engaged in reciprocal exchanges. Ghana has started sending information and is working towards fully reciprocal exchanges while Nigeria is scheduled to begin non-reciprocal exchanges in 2020. Delegates welcomed the commitment of Morocco and Kenya to start their first automatic exchange of information in 2022.

12. Observing that the goal of EOI is to enable tax administrations to better enforce and ensure compliance with their domestic tax laws, collect additional revenues and combat other sources and channels for IFFs that facilitate or reinforce cross-border tax evasion, the delegates agreed on the importance of assessing the impact of EOI. Delegates approved the EOI Impact Assessment Form to facilitate the work of competent authorities in collecting information that will enable Africa Initiative members to assess the impact of, and inform strategic decisions on EOI.

13. Noting the key role of the Tax Transparency in Africa Report as an avenue for the Africa Initiative members to annually reflect on the progress achieved in improving tax transparency in Africa, including progress made by members in meeting individual country objectives and by non-members, delegates looked forward to the publication of the 2021 Tax Transparency in Africa.

Annex A. List of participants of the 8th Africa Initiative meeting

African countries

Burkina Faso, Cabo Verde, Cameroon, Chad, Côte d'Ivoire, Egypt, Eswatini, Gabon, Ghana, Kenya, Lesotho, Liberia, Madagascar, Mali, Mauritania, Mauritius, Morocco, Namibia, Niger, Nigeria, Senegal, Seychelles, South Africa, Tanzania, Togo, Tunisia, Uganda.

Organisations and development agencies

African Development Bank – African Tax Administration Forum – African Union Commission – Belgium (Federal Public Service Finance) – Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales – Economic Community of West African States – European Union – France (Ministry of Europe and Foreign Affairs) – Germany (Federal Ministry for Economic Cooperation Development (BMZ) & Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)) – International Centre for Tax and Development – International Monetary Fund – Norway (Agency for Development Cooperation & Norwegian Tax Administration) – Organisation for Economic Co-operation and Development – OXFAM – Tax Justice Network in Africa – United Nation Economic Commission for Africa – West Africa Tax Administration Forum – World Bank Group.

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

African members of the Africa Initiative

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 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 – European Union – France (Ministry of Europe and Foreign Affairs) – Norway (Agency for Development Cooperation) – Switzerland (State Secretariat for Economic Affairs) – United Kingdom (Foreign, Commonwealth & Development Office) – West Africa Tax Administration Forum – World Bank Group

Annex C. List of signatories to the Yaoundé Declaration

LIST OF SIGNATORIES (as of 9 September 2020)

	Country	Signatory	Date
1	Cameroon	H.E. Alamine Ousmane Mey, Minister of Finance	15/11/2017
2	Liberia	H.E. Adolphus Forkpa, Deputy Minister of Finance and Development Planning	15/11/2017
3	Uganda	H.E. Haruna Kasolo Kyeyune, Minister of State for Finance, Planning and Economic Development (Micro-Finance)	15/11/2017
4	Benin	Mr. Servais Adjovi, Chief of Staff, Representing the Minister of Economy and Finance	15/11/2017
5	Togo	H.E. Sani Yaya, Minister of Economy and Finance	19/01/2018
6	Ghana	H.E. Ken Ofori-Atta, Minister of Finance	22/02/2018
7	Seychelles	H.E. Peter Larose, Minister of Finance, Trade and Economic Planning	22/02/2018
8	Chad	H. E. Dr Abdoulaye Sabre Fadoul, Minister of Finance and Budget	26/03/2018
9	Madagascar	H.E. Andriambololona Vonintsalama, Minister of Finance and Budget	04/04/2018
10	Niger	H. E. Massoudou Hassoumi, Minister of Finance	09/04/2018
11	Gabon	H. E. Régis Immongault, Minister of Economy, Prospective and Sustainable Development Planning	10/04/2018
12	Burkina Faso	H. E. Edith Clémence Yaka, Minister Delegate to the Minister of Economy, Finance and Development	13/04/2018
13	Congo	H. E. Calixte Nganongo, Minister of Finance and Budget	13/04/2018
14	Guinea-Bissau	H.E. João Alage Mamadu Fadia, Minister of Economy and Finance	13/04/2018
15	Mali	H.E. Bakary Bocar Maiga, Ambassador of Mali in Congo, Representing the Minister of Economy and Finance	13/04/2018

16	Senegal	H.E. Amadou Ba, Minister of Finance and Planning	17/04/2018
17	Mauritius	H.E. Pravind Kumar Jugnauth, Prime Minister	28/05/2018
18	Mauritania	H.E. Mohamed Ould Kembou, Minister Delegate at the Ministry of Economy and Finance, with special responsibility for Budget	04/06/2018
19	Comoros	H.E. Said Ali Said Chayhane, Minister of Finance and Budget	05/06/2018
20	Côte d'Ivoire	H.E. Moussa Sanogo, Secretary of State to the Prime Minister, in charge of Budget and State Portfolio	21/06/2018
21	Lesotho	H.E. Moeketsi Majoro, Minister of Finance	19/07/2018
22	Nigeria	H.E. Kemi Adeosun, Minister of Finance	06/08/2018
23	South Africa	H.E. Nhlanhla M. Nene, Minister of Finance	19/09/2018
24	Morocco	H.E. Mohamed Benchaaboun, Minister of Finance	21/03/2019
25	Tunisia	H.E. Mohamed Ridha Chalghoum, Minister of Finance	23/05/2019
26	Egypt	H.E. Dr. Mohamed Maait, Minister of Finance	24/11/2019
27	Kenya	H.E. Amb. Ukur Yatani, Acting Cabinet Secretary/The National Treasury and Planning	25/11/2019
28	Cabo Verde	Amb. Hercules do Nascimento Cruz on behalf of H.E. Olavo Correia, Deputy Prime Minister and Minister of Finance	25/11/2019
29	Djibouti	H.E. Ilyas Moussa Dawaleh, Minister of Economy and Finance, in charge of Industry	24/11/2019
		H.E. Abdoukarim Aden Cher, Minister of Budget	27/11/2019
30	Eswatini	H.E. Neal Rijkenberg, Minister of Finance	09/09/2020

PRESENT DURING THE INITIAL SIGNING

- H.E. Gilles Thibault, Ambassador of France in Cameroon
- Mr. Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD
- Ms. Maria-José Garde, Chair of the Global Forum on Transparency and Exchange of Information for Tax Purposes
- Ms. Monica Bhatia, Head of the Secretariat of the Global Forum on Transparency and Exchange of Information for Tax Purposes
- Ms. Elfrieda Tamba, Commissioner General, Liberia Revenue Authority, Liberia
- Mr. Sie Abou Ouattara, Director General of Taxes, Côte d'Ivoire
- Mr. Modeste Mopa, Director General of Taxes, Cameroon

SUPPORTERS OF THE DECLARATION

Countries/organisations	Supporters	Comments
France	H.E. Emmanuel Macron, President of the Republic	France/UK Summit, 18 January 2018
United Kingdom	H.E. Theresa May, Prime Minister	